



United States Government
National Labor Relations Board
Office of Inspector General

Semiannual Report
October 1, 2025 – March 31, 2026

A Message from the Inspector General

I am pleased to submit the National Labor Relations Board Office of Inspector General Semiannual Report to Congress for the period October 1, 2025 – March 31, 2026. During the reporting period, the Office of Audits published the FY 2025 financial statement audit, identified major management challenges for the Agency, issued a report that complied with the provisions of the Government Charge Card Abuse Prevention Act of 2012 and completed the peer review of the National Endowment for the Humanities Office of Inspector General. The Office of Investigations processed 153 contacts, initiated 2 investigations, and closed 1 investigation. Our work resulted in one administrative action.

I welcome Chairman James Murphy, Board Member Scott Mayer, and General Counsel Crystal Carey to the National Labor Relations Board. The Office of Inspector General looks forward to working with them and Board Member David Prouty.

Sincerely,



Ruth C. Blevins
Inspector General
April 30, 2026

This report was produced by OIG personnel using a standard copier and supplies.

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AGENCY PROFILE

The National Labor Relations Board (NLRB or Agency) is an independent Federal agency established in 1935 to administer the National Labor Relations Act. The National Labor Relations Act is the principal labor relations law of the United States, and its provisions generally apply to private sector enterprises engaged in, or to activities affecting, interstate commerce. NLRB jurisdiction includes the U.S. Postal Service; however, other government entities, railroads, and airlines are not within NLRB's jurisdiction.

The NLRB seeks to serve the public interest by reducing interruptions in commerce caused by industrial strife. It does this by providing orderly processes for protecting and implementing the respective rights of employees, employers, and unions in their relations with one another. The NLRB has two principal functions: (1) to protect and implement employees' free choice as to whether they wish to be represented by a union in dealing with their employers and, if so, by which union; and (2) to prevent and remedy unlawful acts, called unfair labor practices, by either employers or unions.

NLRB authority is divided by law and delegation. The five-member Board primarily acts as a quasi-judicial body in deciding cases on formal records. The Board consists of the Chairman and four Members, all appointed by the President with Senate approval. Board Members serve staggered 5-year terms. The General Counsel investigates and prosecutes unfair labor practices before administrative law judges, whose decisions may be appealed to the Board, and, on behalf of the Board, conducts secret ballot elections to determine whether employees wish to be represented by a union. The General Counsel, also appointed by the President and Senate confirmed, serves a four-year term.

On January 7, 2026, after approximately a year without a quorum, the Board reestablished its quorum with the addition of two new Board Members: James Murphy, who President Trump subsequently appointed as Chairman, and Scott Mayer. Crystal Carey was also sworn in as General Counsel on the same date.

The NLRB Headquarters is located at 1015 Half Street, SE, Washington, DC. In addition to the Headquarters building, the NLRB has 48 field offices and 2 satellite offices for administrative law judges. The NLRB has designated 26 of the 48 field offices as Regional Offices.

Additional information about the NLRB can be found at www.NLRB.gov.

OFFICE OF INSPECTOR GENERAL

The NLRB established the Office of Inspector General (OIG) pursuant to the 1988 amendments to the Inspector General Act of 1978.

RESOURCES

In addition to the Inspector General, the OIG staff positions consist of a Counsel/Assistant Inspector General for Investigations, an Assistant Inspector General for Audits, and four auditors. Additionally, the OIG staff is augmented by contract auditors.

AUDIT PROGRAM

The role of the Inspector General is to prevent and detect waste, fraud, and abuse while concurrently promoting economy, efficiency, and effectiveness in the NLRB's operations and programs. The OIG fulfills its mission by conducting and supervising audits and reviews of the NLRB's programs and operations. During the reporting period, we issued one audit report, a memorandum identifying the Agency's top management and performance challenges, and a report to the Office of Management and Budget (OMB) on the Agency's progress in implementing recommendations related to Government charge cards in accordance with the Government Charge Card Abuse Prevention Act of 2012. We also conducted a peer review of the OIG, National Endowment for the Humanities (NEH).

We issued Audit Report OIG-F-30-26-01, **Audit of the NLRB Fiscal Year 2025 Financial Statements**, on December 16, 2025. The audit, performed by an independent public accounting firm, found that the NLRB's Fiscal Year 2025 Financial Statements were fairly stated. The audit process found no material weaknesses or significant deficiencies related to internal controls. The report did not make any recommendations for corrective action.

The **Management Letter**, issued as part of the financial statement audit process, contained no management comments related to internal control and other operational matters as of September 30, 2025.

We issued a memorandum identifying the Agency's **Top Management and Performance Challenges** on December 15, 2025. The challenges were:

1. Leadership – Ongoing;
2. Operational Management – Ongoing;
3. Human Capital Management and Maintaining the Agency's Institutional Knowledge – Ongoing; and
4. Information Technology Security – Ongoing.

On January 28, 2026, we complied with the provisions of the Government Charge Card Abuse Prevention Act of 2012 and reported to OMB the Agency's progress in implementing audit recommendations related to Government charge cards. At that time, we reported that the Agency had no open recommendations related to the management of Government charge cards.

On March 18, 2026, we completed the peer review for the NEH OIG and issued a draft peer review report. Federal audit organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*. Our draft report stated that the NEH OIG received a rating of fail. The NEH OIG initiated an appeal with CIGIE on April 3rd, 2026, to contest the findings of its peer review.

INVESTIGATION PROGRAM

One of the primary roles of the Inspector General is to prevent and detect waste, fraud, and abuse in the NLRB's operations and programs. The OIG fulfills its mission by conducting and supervising investigations of NLRB programs and operations. During this reporting period, we processed 153 contacts and initiated 2 investigations and closed 1 investigation. One matter was referred to the U.S. Attorney's Office.

Case Workload		Contacts Processed	
Open (9/30/2025)	4	Received	153
Initiated	2	Initiated Investigations	0
Closed	1	Opened Case -- Referred to NLRB	0
Open (3/31/2026)	5	Non-Investigative Disposition	0

Investigative Highlights

We initiated an investigation involving a senior Government employee who wanted to provide our office with a protected disclosure under the Whistleblower Protection Act. We found that the senior Government employee did not have a reasonable belief that he was disclosing a violation of law, rule, or regulation and closed the investigation. (OIG-I-588).

Hotline

Employees and members of the public with information on fraud, waste, and abuse are encouraged to contact the OIG. A log of calls to a nationwide toll-free number or the office numbers and a log of mail and email messages are maintained. All information received, regardless of the method used, is referred to as Hotline contacts. Hotline contacts are analyzed to determine if further inquiry or action is warranted.

During this reporting period, the OIG received 153 Hotline contacts, of which 19 were telephone calls or walk-ins and 134 were in writing. Most Hotline contacts are from members of the public seeking help on an employment-related problem or issues outside OIG and/or NLRB jurisdiction. As appropriate, the OIG refers those Hotline contacts to an NLRB Regional Office; local, state, or Federal agencies; or private resources.

LEGISLATION, REGULATIONS, AND POLICY

The responsibilities and duties of an OIG include reviewing existing and proposed legislation and regulations relating to the programs and operations of its agency and making recommendations in the semiannual reports concerning their impact on the economy and efficiency in the administration of programs and operations administered or financed by the agency or the prevention and detection of fraud and abuse in such programs and operations. During the current Congress, 11 legislative proposals have been introduced that would amend the National Labor Relations Act or otherwise impact the programs and operations of the NLRB:

H.R. 20 & S.852	Richard L. Trumka Protecting the Right to Organize Act of 2025;
H.R. 2159 & S.3868	Count the Crimes to Cut Act;
H.R. 2241	Secret Ballot Protection Act;
H.R. 4350	Unearth America's Future Act;
H.R. 4896 & S.2613	Warehouse Worker Protection Act;
H.R. 6371	No Robot Bosses Act;
S.2568	Protecting American Jobs Act;
S.2997	Right to Override Act;
S.3115	NLRB Stability Act;
S.3111	Small Businesses before Bureaucrats Act; and
S.3959	Smarter Sentencing Act of 2026.

LIAISON ACTIVITIES

The Inspector General is to recommend policies for, and is to conduct, supervise, or coordinate relationships between the NLRB and other Federal agencies, state and local governmental agencies, and non-governmental entities. The Inspector General is to give particular regard to the activities of the Comptroller General of the United States. Similarly, we encourage OIG staff members to participate in NLRB programs and activities.

Inspector General Community

The Inspector General is a member of the Council of the Inspectors General on Integrity and Efficiency (CIGIE). The organization consists of the Inspectors General within the Federal government and other individuals in positions designated by the Inspector General Act, 5 U.S.C. § 424(b). The Inspector General actively participates in CIGIE meetings and various committees. The Office of Audits leadership and staff participate in the Budget Committee, Federal Audit Executive Council, Financial Statement Audit Network and Small OIG Technology working group. The Counsel to the Inspector General participates in the Council of Counsels to Inspectors General.

U.S. Government Accountability Office

The Inspector General Act states that each Inspector General shall give particular regard to the activities of the Comptroller General of the United States, as head of the U.S. Government Accountability Office (GAO), with a view toward avoiding duplication and ensuring effective coordination and cooperation. During this reporting period, no matters were referred to the OIG by the GAO FraudNet. In addition, our office continued to coordinate with GAO on an audit that examined the Department of Government Efficiency's access to the NLRB's sensitive information.

INFORMATION REQUIRED BY THE LAW

Information Required by the Inspector General Act, as amended

Certain information and statistics are required by the Inspector General Act, 5 U.S.C. § 405(b), to be included in the semiannual report:

(1) Other than as reported in the Audit Program and Investigation Program sections, the OIG did not identify significant problems, abuses or deficiencies relating to the administration of programs. For the purpose of this section, we used the definition of significant as set forth in the Federal Managers' Financial Integrity Act.

(2) Description of recommendations for corrective action made during the reporting period:

Audit No.	Audit	Issued	Management Decision	Rec #	Recommendation with any Aggregate Cost Savings Noted
October 1, 2025 – March 31, 2026					
No recommendations for corrective action were made during the reporting period.					

(3) For each audit, inspection, or evaluation issued before the commencement of the reporting period, the following are the outstanding unimplemented recommendations:

Audit No.	Audit	Issued	Management Decision	Rec #	Recommendation with any Aggregate Cost Savings Noted
FY 2022					
OIG-AMR-94-22-02	NxGen Data Accuracy	11/16/2021	11/16/2021	1	Develop and implement a quality review process at the local Regional Office level that includes review of the data at key points during the case life cycle.
OIG-AMR-94-22-02	NxGen Data Accuracy	11/16/2021	11/16/2021	3	Develop and implement a standard methodology for documenting data in the NxGen case file.
FY 2024					
OIG-AMR-102-24-02	Performance Based Staffing	3/22/2024	3/22/2024	1	Coordinate with the Office of the Chief Financial Officer to ensure its methodology to develop Field Office staffing requirements meets OMB requirements.
OIG-AMR-102-24-02	Performance Based Staffing	3/22/2024	3/22/2024	2	Evaluate its method of determining Regional staffing levels and consider whether a method that evaluates the level of work associated with the cases in addition to the case intake is more appropriate and what, if any, impact the ratios of R cases to C cases may affect the level of work.
OIG-AMR-102-24-02	Performance Based Staffing	3/22/2024	3/22/2024	4	Develop an internal control process to address the findings at Appendix A and related NxGen data issues.

Audit No.	Audit	Issued	Management Decision	Rec #	Recommendation with any Aggregate Cost Savings Noted
OIG-AMR-101-24-03	Mail Ballot Elections	6/6/2024	6/6/2024	1	We recommend that the Division of Operations-Management establish a system of internal controls exclusive to the mail ballot process.
OIG-AMR-106-24-04	FY 2024 FISMA	8/16/2024	8/16/2024	1	We recommend that the designated personnel complete training in detecting counterfeit system components (including hardware, software, and firmware) and best practices for counterfeit component prevention.
FY 2025					
OIG-AMR-107-25-01	FY 2025 FISMA	8/21/2025	8/21/2025	1	Finalize and formally implement the Enterprise Data Management Plan. At a minimum but not limited to, the Enterprise Data Management Plan should clearly define the processes and responsibilities for developing, maintaining, and updating a comprehensive and accurate inventory of all agency data assets and their associated metadata.
OIG-AMR-107-25-01	FY 2025 FISMA	8/21/2025	8/21/2025	2	Complete an annual review of all privileged accounts to assess whether the elevated privileges remain necessary and promptly remove or adjust any access that is no longer required.
OIG-AMR-107-25-01	FY 2025 FISMA	8/21/2025	8/21/2025	3	Implement requirements across all EL maturity tiers to ensure events are logged and tracked in accordance with OMB M-21-31.

(4) There was one matter involving false statements and/or fraud allegations that was referred to appropriate prosecutorial authority.

(5) No reports were made to the Board pursuant to 5 U.S.C. § 406(c)(2).

(6) & (7) The following audit, inspection, and evaluation reports were issued during the reporting period, a summary of each report is found at the Audit Program section:

Report Title	Questioned Costs	Unsupported Costs	Funds To Be Put To Better Use
Audit of the NLRB Fiscal Year 2025 Financial Statements, OIG-F-30-26-01	0	0	0

(8) Statistical Table of Reports with Questioned Costs:

	Number of Reports	Questioned Costs	Unsupported Costs
A. For which no management decision has been made by the commencement of the period.	0	0	0
B. Which were issued during the reporting period.	0	0	0
Subtotals (A+B)	0	0	0
C. For which a management decision was made during the reporting period.	0	0	0
(i) Dollar value of disallowed costs.	0	0	0
(ii) Dollar value of costs not disallowed.	0	0	0
D. For which no management decision has been made by the end of the reporting period.	0	0	0

(9) Statistical Table of Recommendations that Funds be Put to Better Use:

	Number of Reports	Funds Be Put To Better Use
A. For which no management decision has been made by the commencement of the period.	0	0
B. Which was issued during the reporting period.	0	0
Subtotals (A+B)	0	0
C. For which a management decision was made during the reporting period.	0	0
(i) Dollar value of recommendations that were agreed to by management.	0	0
(ii) Dollar value of recommendations that were not agreed to by management.	0	0
D. For which no management decision has been made by the end of the reporting period.	0	0

(10) There were no audit, inspection, or evaluation reports that were issued before the commencement of the reporting period for which no management decision has been made by the end of the reporting period or for which comment on the report was not received within 60 days of providing the report to the NLRB. A list of any unimplemented recommendations is provided at paragraph 3; however, there are no potential cost savings associated with those recommendations.

(11) No significant revised management decisions were made during the reporting period.

(12) In December 2025, as part of the OMB Passback process, the Agency decided to reduce the OIG's budget by \$600,000 without appealing OMB's proposed funding. The Inspector General disagreed with this action and highlighted several concerns:

- This reduction accounts for 1.9 percent of the Agency's overall proposed \$14 million cut, which is disproportionate to the OIG's share of the budget. The OIG's FY 2027 budget request of \$2.3 million made up only 0.8 percent of the Agency's projected \$285 million budget.
- These proposed cuts will significantly affect the OIG's mission. Due to increased workload in FY 2025, discretionary audits were canceled or postponed to prioritize mandated audits and investigations. If the requested funding is not provided, the OIG will be unable to maintain sufficient oversight of the NLRB's programs and operations.

(13) There is no information to report under the requirements of section 804(b) of the Federal Financial Management Improvement Act of 1996.

(14) & (15) Peer review of the audit program was conducted by the Office of Inspector General, United States International Trade Commission. The peer review report was issued on March 11, 2024. A copy of the peer review report is attached as an appendix. There were no recommendations. The OIG's investigative program is not subject to the peer review requirement.

(16) The OIG conducted a peer review of the NEH OIG during the reporting period. On March 18, 2026, we issued a draft peer review report. Our draft report stated that the NEH OIG received a rating of fail. The NEH OIG initiated an appeal with CIGIE on April 3rd, 2026, to contest the findings of its peer review.

(17) Statistical Table of the information related to investigative activity:

Investigative Reports Issued	Number of Persons Referred to DOJ	Number of Persons Referred to State or Local Prosecutors	Total Number of Indictments and Criminal Information
1	1	0	0

(18) Description of the metrics used for developing investigative statistical data: The OIG considers a report issued when it transmits the report to an NLRB management official. It is the OIG's practice to contact DOJ's Public Integrity Section or the appropriate U.S. Attorney's office when the OIG determines that there is reasonable cause to believe that a person violated a Federal criminal statute. The OIG does not consider coordination of its investigative activity with the FBI as a referral to the DOJ. Because of the nature of the NLRB's mission, the factual basis for a referral to a state or local prosecutor rarely occurs. Referrals, indictments, and criminal information are reported for the period in which they occurred.

(19) There were no investigations conducted in a prior reporting period that remained open during this reporting period involving a senior Government employee (GS 15 or above) where an allegation of misconduct was substantiated. The OIG considers an allegation substantiated when it determines that a preponderance of evidence exists that supports the employee engaged in misconduct and issues an investigative report.

(20) There was one instance of whistleblower retaliation that was reported to the OIG during the reporting period.

(21) There were no attempts by the establishment to interfere with the independence of the OIG that involved budget constraints designed to limit the capabilities of the OIG or incidents when it was apparent that the establishment resisted or objected to the OIG's oversight activities or restricted or significantly delayed access to information.

(22) Disclosure of closed items:

(A) During the reporting period, the OIG did not close any inspections, evaluations, or audits that were not disclosed to the public: and

(B) All investigations that were closed during the reporting period, including investigations of senior Government officials, are reported in the Investigation Program section of this report.

Annex on Completed Contract Audit Reports

Section 845 of the 2008 Defense Authorization Act, Public Law 110-181, requires certain information on completed contract audit reports containing significant audit findings to be included as an annex to this report. Although the OIG conducts audit work involving contracts, the audits are generally program audits rather than contract audits.

APPENDIX – NLRB OIG Peer Review Report

THE INSPECTOR GENERAL



UNITED STATES INTERNATIONAL TRADE COMMISSION

WASHINGTON, DC 20436

Peer Review - System Review Report

March 11, 2024

IG-WW-003

Dear Inspector General Berry,

We have reviewed the system of quality control for the audit organization of the National Labor Relations Board Office of Inspector General (NLRB OIG) in effect for the year ended September 30, 2023. A system of quality control encompasses NLRB OIG's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming in all material respects with *Government Auditing Standards* and applicable legal and regulatory requirements. The elements of quality control are described in *Government Auditing Standards*.

In our opinion, the system of quality control for the audit organization of NLRB OIG in effect for the year ended September 30, 2023, has been suitably designed and complied with to provide NLRB OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

Audit organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*. NLRB OIG has received an External Peer Review rating of *pass*.

In addition to reviewing its system of quality control to ensure adherence with *Government Auditing Standards*, we applied certain limited procedures in accordance with guidance established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) related to NLRB OIG's monitoring of engagements conducted in accordance with generally accepted government auditing standards (GAGAS engagements) by Independent Public Accountants (IPAs) under contract where the IPA served as the auditor. It should be noted that monitoring of GAGAS engagements performed by IPAs is not an audit and, therefore, is not subject to the

requirements of *Government Auditing Standards*. The purpose of our limited procedures was to determine whether NLRB OIG had controls to ensure IPAs performed contracted work in accordance with professional standards. However, our objective was not to express an opinion; accordingly, we do not express an opinion on NLRB OIG's monitoring of work performed by IPAs.

Basis of Opinion

Our review was conducted in accordance with *Government Auditing Standards* and the *CIGIE Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*.

During our review, we conducted walk-throughs with NLRB OIG personnel and obtained an understanding of the nature of the NLRB OIG audit organization and the design of NLRB OIG's system of quality control sufficient to assess the risks implicit in its audit function. Based on our assessments, we selected GAGAS engagements and administrative files to test for conformity with professional standards and compliance with NLRB OIG's system of quality control. The GAGAS engagement we selected for a detailed walk-through provided a reasonable representation of the NLRB OIG audit organization's work.

In performing our review, we obtained an understanding of the system of quality control for the NLRB OIG audit organization. In addition, we tested compliance with NLRB OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of NLRB OIG's policies and procedures on selected GAGAS engagements. Our review was based on selected tests; therefore, it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it.

Prior to concluding the peer review, we reassessed the adequacy of the scope of the peer review procedures and met with NLRB OIG management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

Responsibilities and Limitation

NLRB OIG is responsible for establishing and maintaining a system of quality control designed to provide NLRB OIG with reasonable assurance that the organization and its personnel comply in all material respects with professional standards and applicable legal and regulatory requirements. Our responsibility is to express an opinion on the design of the system of quality control and NLRB OIG's compliance based on our review.

There are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and may not be detected. Projection

of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

Sincerely,

A handwritten signature in blue ink that reads "Rashmi Bartlett". The signature is written in a cursive style and is enclosed in a light blue rectangular box.

Rashmi Bartlett
Inspector General
U.S. International Trade Commission

Enclosure 1– Scope and Methodology

Enclosure 1

Scope and Methodology

We tested compliance with NLRB OIG audit organization's system of quality control to the extent we considered appropriate. These tests included a review of one of the five engagement reports conducted in accordance with generally accepted government auditing standards (GAGAS engagement) issued from October 1, 2020 through September 30, 2023. We also reviewed the internal quality control reviews performed by NLRB OIG.

In addition, we reviewed NLRB OIG's monitoring of GAGAS engagements performed by IPAs where the IPA served as the auditor from October 2020 through September 30, 2023. During the period, NLRB OIG contracted for the audit of its agency's annual financial statements and the Federal Information Security Modernization Act.

We conducted walk-throughs to review the NLRB OIG's work on the following:

- GAGAS Engagements Performed by NLRB OIG:
 - [OIG-AMR-98-22-06, Division of Judges Audit \(September 29, 2022\)](#)

- Monitoring Files of NLRB OIG for Contracted GAGAS Engagements
 - [OIG-F-27-23-01, Audit of the NLRB Fiscal Year 2022 Financial Statements \(November 14, 2022\)](#)



United States Government
NATIONAL LABOR RELATIONS BOARD
OFFICE OF INSPECTOR GENERAL
Washington, DC 20570-0001

March 13, 2024

Rashmi Bartlett
Inspector General
United States International Trade Commission
500 E Street, SW
Washington, DC 20436

Dear Inspector General Bartlett:

We appreciate the opportunity to review and comment on the draft *System Review Report* on the audit organization of the National Labor Relations Board Office of Inspector General, IG-WW-003, dated March 11, 2024. We are pleased that your peer review team found that the system for quality control for our audit organization in effect for the year ended September 30, 2023, has been suitably designed to provide reasonable assurance of conforming in all material respects with *Government Auditing Standards* and applicable legal and regulatory requirements. We are likewise pleased that your office assigned a peer review rating of *Pass* to our system of quality control. We have no additional comments on the draft report.

We appreciate the time and effort that you and your peer review team expended to conduct the external peer review. We also appreciated the feedback provided during the review process and the courtesies and professionalism of your team in conducting this important review process. It was a pleasure to work with your team.

Sincerely,

A handwritten signature in blue ink, appearing to read "D. Berry".

David Berry
Inspector General

**Report
Fraud, Waste, and Abuse**

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