

United States Government

National Labor Relations Board

Office of Inspector General

Semiannual Report

April 1, 2026 – September 30, 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 April1, 2026 – September 30, 2026. During the reporting period, the Office of Audits completed and published the Federal Information Security Modernization Act audit and the Payment Integrity Information Act of 2019 report to Congress and the Office of Management and Budget. The Office of Investigations processed 162 contacts, initiated 3 investigations, and closed 1 investigation. Our work resulted in one administrative action.

I welcome Board Member James Macy to the National Labor Relations Board and congratulate Board Member David Prouty on his renomination and confirmation for another five-year term. The Office of Inspector General looks forward to working with the Board and the General Counsel as we continue to conduct audits and investigations of NLRB programs and operations.

Sincerely,



Ruth C. Blevins
Inspector General
October 29, 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.

During this reporting period, the Board continued to operate with its quorum. The Board added a new member with the addition of James Macy, who President Trump nominated on April 17, 2026, the same day he renominated Member David Prouty to a second five-year term. Both Mr. Macy and Member Prouty were confirmed by the Senate and sworn into office during this reporting period.

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, a Senior Investigator, an Assistant Inspector General for Audits, a Supervisory Auditor and three 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, and a report to the Office of Management and Budget (OMB) noting that the Agency complied with the provisions of the Payment Integrity Information Act of 2019.

We issued Audit Report OIG-AMR-108-26-01, *Federal Information Security Modernization Act Audit for Fiscal Year 2026*, on August 19, 2026. The Federal Information Security Modernization Act of 2014 requires the Inspector General to perform an annual independent evaluation to determine the effectiveness of the NLRB's information security program and practices. The audit was conducted by an independent public accounting firm. The auditors determined that the NLRB's overall assessed maturity was managed and measurable, resulting in an effective rating for the NLRB's security program.

On July 7, 2026, we complied with the provisions of the Payment Integrity Information Act of 2019 and reported to the Congress and OMB documenting our review of the NLRB's improper payment reporting in the Performance and Accountability Report. We concurred with the NLRB's determination that the NLRB does not have a significant risk of improper payments.

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 162 contacts, initiated 3 investigations and closed 1 investigation.

Case Workload		Contacts Processed	
Open (4/1/2026)	5	Received	162
Initiated	3	Initiated Investigations	1
Closed	1	Opened Case -- Referred to NLRB	0
Open (3/31/2026)	7	Non-Investigative Disposition	0

Investigative Highlights

We initiated an investigation involving an allegation that an Information Technology Specialist received incoming wire transfers from individuals located outside the United States, whose true relationship with the subject could not be established and where the true source and purpose of the funds is unknown, in violation of 18 U.S.C. § 1956. On two separate occasions, the OIG referred the matter to the Federal Bureau of Investigation, pursuant to Section 811 of the Intelligence Authorization Act (the 811 Commission). The 811 Commission twice declined to accept the case for investigation. We issued a report substantiating the allegation. No adverse action was taken against the subject. (OIG-I-587)

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 162 Hotline contacts, of which 24 were telephone calls or walk-ins and 138 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, 18 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;
H.R. 9402 & S. 4831	Stop Spying Bosses Act;
H.R. 10044	AI Tax and Work Protection Act;
H.R. 10459	Patriotic Corporations of America Act of 2026;
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.
S. 4833	No Robot Bosses Act;
S. 4995	Agricultural Worker Justice Act of 2026;
S. 5022	Cannabis Administration and Opportunity Act; and
S. 5518	Make AI Work for Americans Act.

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. 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 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, 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 April 2026, GAO published a report that examined the Department of Government Efficiency's purported 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
April 1, 2026 – September 30, 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	3	Implement requirements across all EL maturity tiers to ensure events are logged and tracked in accordance with OMB M-21-31.

(4) There were no matters 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 in the Audit Program section:

Report Title	Questioned Costs	Unsupported Costs	Funds To Be Put To Better Use
Audit of the NLRB FY 2026 FISMA, OIG-AMR-108-26-01	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) (12) There were no significant management decisions with which the Inspector General was in disagreement.

(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 National Endowment for the Humanities (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	0	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 were no instances 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,



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,

David Berry
Inspector General

Report
Fraud, Waste, and Abuse

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