

Open Recommendations as of March 11, 2020 (By Fiscal Year)

| Audit No. | Audit Title | Report Date | Agreement Date | Rec # | Recommendation |
|------------------|---|-------------|----------------|-------|---|
| FY 2015 | | | | | |
| OIG-F-19-15-01 | Audit of the NLRB Fiscal Year 2014 Financial Statements | 12/12/2014 | 12/12/2014 | 2 | Establish, document, and implement policies to ensure accruals are recorded when goods and/or services are received throughout the fiscal year, at least on a quarterly basis, rather than at only year-end. Accruals recorded should be clearly documented with detailed methodologies to support the amounts recorded. The accrual methodologies should be reviewed and approved by appropriate program office personnel, with quality control review procedures and approvals performed and documented by Finance personnel. |
| OIG-F-19-15-01 | Audit of the NLRB Fiscal Year 2014 Financial Statements | 12/12/2014 | 12/12/2014 | 4 | Train responsible program office and Finance personnel on how to monitor obligations and report accruals on an ongoing basis to enhance compliance with the applicable requirements. |
| OIG-F-19-15-01 | Audit of the NLRB Fiscal Year 2014 Financial Statements | 12/12/2014 | 12/12/2014 | 15 | Finalize the Financial Manual documenting the procedures needed to ensure NLRB complies with applicable accounting, financial management and reporting standards and regulations. The manual should include specific procedures required to process JVs, including: (1) Verifying the accuracy of data on the JVs, (2) Ascertaining that the JVs and supporting documentation are properly authorized, and (3) Determination that the transactions are legal. |
| OIG-F-19-15-01 | Audit of the NLRB Fiscal Year 2014 Financial Statements | 12/12/2014 | 12/12/2014 | 16 | Review, implement, and monitor control activities related to the training and appointment of cardholders. |
| OIG-F-19-15-01 | Audit of the NLRB Fiscal Year 2014 Financial Statements | 12/12/2014 | 12/12/2014 | 17 | Establish and implement procedures for periodic review of all active cardholders to determine whether each cardholder has a need for the purchase/travel card, and whether all applicable documentation, including completion of initial and refresher trainings, is maintained. |
| OIG-AMR-75-15-02 | Travel Cards | 6/16/2015 | 6/16/2015 | 3 | We recommend that the Finance Branch develop and implement procedures to identify infrequent travelers and reduce the credit limits for those travel cardholders. |

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| OIG-AMR-75-15-02 | Travel Cards | 6/16/2015 | 6/16/2015 | 9 | We recommend that the Finance Branch develop and implement procedures to monitor the training completion by travel cardholders to ensure that travel cardholders meet the training requirements. |
| Total FY 2015 | 7 | | | | |
| FY 2016 | | | | | |
| OIG-AMR-77-16-02 | Training and Conferences | 9/27/2016 | 9/27/2016 | 5 | We recommend that OED require continuing service agreements for all employees taking training. |
| OIG-AMR-77-16-02 | Training and Conferences | 9/27/2016 | 9/27/2016 | 7 | We recommend that the Division of Administration develop and implement a Management Succession Plan. |
| OIG-AMR-77-16-02 | Training and Conferences | 9/27/2016 | 9/27/2016 | 11 | We recommend that the OCFO develop and implement policies and procedures for the travel of employees in a local commuting area. |
| Total FY 2016 | 3 | | | | |
| FY 2017 | | | | | |
| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 11/3/2016 | 3 | Develop a process for in-depth and detailed management quality control reviews of the financial statements and notes, journal vouchers, and accounting transactions to ensure they are properly and timely reported and recorded. |
| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 11/3/2016 | 5 | Ensure that all assets are properly recorded in the subsidiary ledger and related accounting records and depreciated in a manner that properly reflects asset, contra-asset, and expense balances. |
| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 11/3/2016 | 6 | Develop and implement a process to enter and track all property equipment in the Oracle Fixed Asset Module. |
| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 11/3/2016 | 7 | Develop and implement standardized policies and procedures to ensure accountability, monitoring, and oversight of the PP&E disposals and lost capitalized equipment, including notification to the Office of Inspector General for lost equipment. |

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| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 11/3/2016 | 8 | Define authorities and responsible parties for managing all capitalized assets to maintain physical control in securing and safeguarding NLRB assets. |
| Total FY 2017 | 5 | | | | |
| FY 2018 | | | | | |
| OIG-AMR-83-18-01 | DATA Act Implementation | 10/30/2017 | 10/30/2017 | 1 | Develop and implement internal controls to ensure that: <ul style="list-style-type: none"> a. Parent IDs are uniform in the data reported to FPDS and the Oracle financial system; b. Procurement awards are reported to FPDS as required by Section 4.606 of the FAR; and c. File C contains all of the financial data for the procurement awards that are reported in File D1 prior to submitting the files to the DATA Act broker. |
| OIG-AMR-83-18-01 | DATA Act Implementation | 10/30/2017 | 10/30/2017 | 3 | Develop and implement internal controls to identify and correct data errors in the Oracle financial system and in FPDS-NG. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 1 | Revise the Management Plan to address the noted deficiencies. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 2 | Establish procedures to ensure that the master files meet all of the legal and regulatory requirements. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 3 | Coordinate with OED to ensure that the Agency's purchase card training meets all of OMB's requirements. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 4 | Develop and implement controls to ensure that all participants in the purchase card program meet the training requirements. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 5 | Develop and implement processes and procedures to ensure that reconciled statements are accurate and complete. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 6 | Develop and implement processes and procedures regarding the content of pre-approvals. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 7 | Develop and implement processes and procedures to ensure that purchase cards are cancelled when cardholders separate from the Agency. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 8 | Develop procedures to ensure that purchase cardholders and approving officials follow existing Agency policies and procedures regarding the type of supporting documentation that is acceptable for statement reconciliations. |
| Total FY 2018 | 10 | | | | |

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| FY 2019 | | | | | |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 1 | Perform detailed management quality control reviews over the processing of JVs, year-to-year account balance variances, and accrual estimates to ensure discrepancies are minimized and errors are timely corrected. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 2 | Refine and strengthen policies, procedures, and processes over JVs and PP&E to ensure transactions are adequately supported and recorded accurately. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 3 | Ensure that reconciliations of the BMS balances to OFF and Treasury balances are completed, documented, and reviewed by management at a minimum on a quarterly basis. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 4 | Ensure reconciliations contain evidence of all appropriate reviews and approvals. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 8 | Ensure that the audit logs are moved to another storage medium so that the audit logs are always available if needed for investigative purposes. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 11 | Develop and implement policies and procedures to review the SOC1 reports annually. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 12 | Identify controls that are not covered by the SOC1 report for OFF and FPPS and ensure they are assessed at least annually. |
| OIG-F-23-19-01 (ML) | Audit of NLRB Fiscal Year 2018 Financial Statements - Management Letter | 1/8/2019 | 1/8/2019 | 8 | Schedule future maintenance and perform them according to the schedule. |
| OIG-AMR-86-19-01 | SES Pay | 3/15/2019 | 3/15/2019 | 1 | Establish, document and revise policies for setting and adjusting SES employee's rate of basic pay. |
| OIG-AMR-86-19-01 | SES Pay | 3/15/2019 | 3/15/2019 | 5 | Ensure policies over documented justification and approval for establishing and adjusting the SES rate of basic pay above the Executive Schedule Level III cap are consistently followed. |

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| OIG-AMR-86-19-01 | SES Pay | 3/15/2019 | 3/15/2019 | 6 | Ensure proper justification and approval from the appointing authority/authorized agency official for establishing and adjusting the SES rate of basic pay above the Executive Schedule Level III cap are properly obtained, documented and maintained. |
| OIG-AMR-87-19-02 | FY 2018 FISMA | 7/12/2019 | 7/12/2019 | 1 | <p>We recommend that the Office of the Chief Information Officer perform corrective actions to achieve a Managed and Measurable maturity level for each of the security functions. Specifically, we recommend that the Office of the Chief Information Officer:</p> <ol style="list-style-type: none"> 1. Prioritize corrective action based on an assessment of the Agency's security risk; 2. Based on that priority, work to remediate the Ad Hoc and Defined metrics to Consistently Implemented; and 3. Implement quantitative and qualitative measures on the effectiveness of policies, procedures, and strategies so the Agency can meet the targeted Managed and Measurable maturity level for its overall security program. |
| OIG-AMR-82-19-03 | Internal Control over Backpay Disbursements | 9/20/2019 | 9/20/2019 | 1 | Develop and implement a system of controls to address NxGen data accuracy and reliability. |
| OIG-AMR-82-19-03 | Internal Control over Backpay Disbursements | 9/20/2019 | 9/20/2019 | 2 | Provide training to Regional Office personnel who are involved in the backpay process on the requirements of the internal controls related to backpay payments. |
| OIG-AMR-82-19-03 | Internal Control over Backpay Disbursements | 9/20/2019 | 9/20/2019 | 3 | Update the internal controls related to documenting the receipt of discriminatee backpay checks to leverage the current practices and capabilities of NxGen. |
| OIG-AMR-82-19-03 | Internal Control over Backpay Disbursements | 9/20/2019 | 9/20/2019 | 5 | Develop a process to promptly notify a Regional Office when a backpay payment is cancelled and obtain instructions on the disposition of the returned funds. |
| OIG-AMR-82-19-03 | Internal Control over Backpay Disbursements | 9/20/2019 | 9/20/2019 | 6 | Develop, document, and implement procedures for performing Finance scans on all backpay disbursements. |

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| OIG-AMR-82-19-03 | Internal Control over Backpay Disbursements | 9/20/2019 | 9/20/2019 | 7 | Conduct periodic reviews of backpay disbursements to ensure that all backpay disbursements, prior to being finalized through the U.S. Treasury, were scanned for known fraud indicators. |
| OIG-AMR-82-19-03 | Internal Control over Backpay Disbursements | 9/20/2019 | 9/20/2019 | 8 | Create and implement a process to reconcile the backpay deposit fund account to its financial system and BMS. |
| Total FY 2019 | 19 | | | | |
| OIG-F-24-20-01 | Audit of NLRB Fiscal Year 2019 Financial Statements | 11/15/2019 | 11/15/2019 | 1 | Develop an accounts payable accrual worksheet for open contracts that is updated by the CORs to track period of performance, contract type, services / goods received, invoices received and paid, and accrual methodology used that is submitted, along with adequate supporting documentation, to Finance for discussion as part of the accrual review process. |
| OIG-F-24-20-01 (ML) | Audit of NLRB Fiscal Year 2019 Financial Statements - Management Letter | 11/15/2019 | 11/15/2019 | 1 | Ensure approved reconciliation statements including request forms, invoices and receipts are maintained on file. |
| OIG-F-24-20-01 (ML) | Audit of NLRB Fiscal Year 2019 Financial Statements - Management Letter | 11/15/2019 | 11/15/2019 | 2 | Refine and strengthen policies, procedures, and processes to ensure that reconciling differences identified are corrected in a timely manner. |
| OIG-F-24-20-01 (ML) | Audit of NLRB Fiscal Year 2019 Financial Statements - Management Letter | 11/15/2019 | 11/15/2019 | 3 | Refine and strengthen policies, procedures, and processes over the timely removal of separated and transferred users' access. Industry best practices are to remove separated users within five (5) business days and updated transferred users within five (5) business days. |
| OIG-F-24-20-01 (ML) | Audit of NLRB Fiscal Year 2019 Financial Statements - Management Letter | 11/15/2019 | 11/15/2019 | 4 | Ensure that the timely removal of separated and transferred users' access is documented. |
| OIG-AMR-88-20-03 | Backpay Accounting | 12/10/2019 | 12/10/2019 | 1 | We recommend that the OCFO develop procedures to implement the requirements of handling unclaimed money. |

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| OIG-AMR-88-20-03 | Backpay Accounting | 12/10/2019 | 12/10/2019 | 2 | We recommend that the OCFO review all the backpay cases with funds in the deposit account and disburse any funds that are being held as either being unclaimed or a fine should be remitted to the U.S. Treasury as appropriate. |
| OIG-AMR-88-20-03 | Backpay Accounting | 12/10/2019 | 12/10/2019 | 3 | We recommend that the Finance Branch reconcile the backpay cases with recurring journal voucher entries and take appropriate action to correct the accounting errors. |
| OIG-AMR-88-20-03 | Backpay Accounting | 12/10/2019 | 12/10/2019 | 4 | We recommend that the Finance Branch determine if any funds can be recovered from the miscellaneous receipts and: <ul style="list-style-type: none"> a. If funds can be recovered, make appropriate accounting entries and disburse the funds; or b. If funds cannot be recovered, obtain a decision from the General Counsel on whether to seek authority to use appropriated funds to make the discriminatees whole. |
| OIG-AMR-88-20-03 | Backpay Accounting | 12/10/2019 | 12/10/2019 | 5 | We recommend that the Finance Branch reconstruct the three backpay files with appropriate documentation of the receipt and disbursements of backpay funds and then reconcile the cases. |
| OIG-AMR-88-20-03 | Backpay Accounting | 12/10/2019 | 12/10/2019 | 6 | We recommend that the Finance Branch officials consult with the Internal Revenue Service and then develop and implement internal controls to address the tax payments and refunds. |
| OIG-AMR-88-20-03 | Backpay Accounting | 12/10/2019 | 12/10/2019 | 7 | We recommend that the Finance Branch provide training to its accountants and approving officials on the requirements of its journal voucher documentation requirements and process. |
| OIG-AMR-88-20-03 | Backpay Accounting | 12/10/2019 | 12/10/2019 | 8 | We recommend that the Finance Branch develop and implement a documented process to reconcile BMS to Oracle and Oracle to the U.S. Treasury deposit account. |
| Total FY 2020 | 13 | | | | |
| Total Open Recommendations | 57 | | | | |