

Open Recommendations as of July 17, 2023 (By Fiscal Year)

Audit No.	Audit Title	Report Date	Agreement Date	Rec #	Recommendation
FY 2020					
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.
Total FY 2020	1				
FY 2021					
OIG-AMR-95-21-03	DATA Act	8/30/2021	8/30/2021	1	Develop and implement internal controls to ensure that: <ul style="list-style-type: none"> a. Procurement data in the financial system is recorded in an accurate and timely manner; b. Procurement actions are reported into FPDS-NG within the time requirement set out in the FAR; and c. There is a documented process of procurement data quality control that enables the SAO to reasonably provide assurances of validity, reliability, and completeness of the DATA Act submission. The process should include adequate segregation of duties and address the errors in the crosswarning report.
Total FY 2021	1				
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.
OIG-AMR-94-22-02	NxGen Data Accuracy	11/16/2021	11/16/2021	4	Develop and implement a training program that focuses on NxGen data quality controls and processes. This program should include new employee NxGen orientation, periodic refresher training, and supervisory data quality review.
Total FY 2022	3				
FY 2023					
OIG-F-27-23-01 (ML)	Audit of NLRB Fiscal Year 2022 Financial Statements - Management Letter	12/9/2022	12/9/2022	1	Develop policies and procedures to ensure accruals related to construction or capital improvement are consistent and accurately recorded in both PP&E and A/P accounts.
OIG-F-27-23-01 (ML)	Audit of NLRB Fiscal Year 2022 Financial Statements - Management Letter	12/9/2022	12/9/2022	2	Develop and implement internal controls to ensure that the Office of Chief Financial Officer's policies and procedures are consistently followed including but not limited to the monitoring of new construction or capital improvements on a quarterly basis and appropriately recording and reporting as projects are completed.
OIG-F-27-23-01 (ML)	Audit of NLRB Fiscal Year 2022 Financial Statements - Management Letter	12/9/2022	12/9/2022	3	Assess whether the Office of the Chief Financial Officer is adequately staffed with personnel to monitor expired contracts, initial contract close-out, and de-obligate funds in a timely manner.
OIG-F-27-23-01 (ML)	Audit of NLRB Fiscal Year 2022 Financial Statements - Management	12/9/2022	12/9/2022	4	Ensure monitoring of expired contracts is performed on a quarterly basis, contract closeout procedures are initiated, and open balances are de-obligated in a timely manner.
OIG-AMR-99-23-02	Procurement Process	4/14/2023	4/14/2023	1	Develop internal controls to address deficiencies that resulted in noncompliance with the FAR and identified in the Internal Control Matrix.
OIG-AMR-99-23-02	Procurement Process	4/14/2023	4/14/2023	2	Provide training to AMB staff regarding its internal controls as they relate to compliance with the FAR.

Audit No.	Audit Title	Report Date	Agreement Date	Rec #	Recommendation
OIG-AMR-99-23-02	Procurement Process	4/14/2023	4/14/2023	3	Develop a system of supervisory review that will identify apparent instances of noncompliance with the FAR and AMB's internal control processes.
Total FY 2023				7	
Total Open Recommendations				12	