

**Open Recommendations as of July 20, 2021 (By Fiscal Year)**

Audit No.	Audit Title	Report Date	Agreement Date	Rec #	Recommendation
<b>FY 2015</b>					
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	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.
<b>Total FY 2015</b>	<b>2</b>				
<b>FY 2016</b>					
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.
<b>Total FY 2016</b>	<b>3</b>				

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<b>FY 2017</b>					
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.
<b>Total FY 2017</b>	<b>4</b>				
<b>FY 2018</b>					
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.

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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.
<b>Total FY 2018</b>	<b>8</b>				
<b>FY 2019</b>					
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 (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.
<b>Total FY 2019</b>	<b>2</b>				
<b>FY 2020</b>					
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.

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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	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	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-91-21-04	FY 2019 Budget Execution	9/16/2020	9/16/2020	2	Establish and implement an IPT internal control process for capital projects that meets the criteria established by OMB Circular A-11
OIG-AMR-91-21-04	FY 2019 Budget Execution	9/16/2020	9/16/2020	6	Review Budget Branch staff qualifications and engage in a process to ensure appropriate succession planning
<b>Total FY 2020</b>	<b>12</b>				
<b>FY 2021</b>					
OIG-F-25-21-01 (ML)	Audit of NLRB Fiscal Year 2020 Financial Statements - Management Letter	12/14/2020	12/14/2020	1	Ensure purchase card statements and related receipts are properly reconciled by the cardholder, reviewed by Approving Official and submitted timely in CitiManager.

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OIG-F-25-21-01 (ML)	Audit of NLRB Fiscal Year 2020 Financial Statements - Management Letter	12/14/2020	12/14/2020	2	Ensure contact closeout procedures for expired vendor contracts are initiated and open balances are de-obligated in a timely manner.
<b>Total FY 2021</b>	<b>2</b>				
<b>Total Open Recommendations</b>	<b>33</b>				