


UNITED STATES GOVERNMENT
National Labor Relations Board
Office of Inspector General



Memorandum

April 10, 2020

To: John F. Ring, Chairman
Peter B. Robb, General Counsel

From: David Berry 
Inspector General

Subject: Audit of the NLRB Fiscal Year 2020 Financial Statements (OIG-F-25)

This is to advise you that we are initiating the subject audit. The objectives of this audit are to: (1) render an opinion as to whether the financial statements are fairly presented in conformity with generally accepted accounting principles, (2) report on material weaknesses and significant deficiencies identified in obtaining an understanding and testing of the Agency's internal controls, and (3) report on the Agency's compliance with laws and regulations, the noncompliance with which could have a direct and material effect on the determination of financial statement amounts and certain other laws and regulations specified in the Office of Management and Budget (OMB) Bulletin No. 19-03, *Audit Requirements for Federal Financial Statements*.

The Office of Inspector General contracted with Castro & Company, LLC to conduct the audit. We will begin the audit with an entrance conference on April 14, 2020 at 1:30 p.m. via Skype. Fieldwork is scheduled to be completed in October with a final report issued on November 6, 2020, for inclusion in the Performance and Accountability Report (PAR) that is due to OMB by November 15, 2020. We are aware that the PAR due date may be extended, if that occurs, we will make corresponding adjustments to the audit schedule.

This memorandum will be posted on the OIG page of the Agency's Web site until the report is issued. Please contact me on (202) 273-1964 if you have any questions.

cc: Board

Associate to the General Counsel, Operations-Management
Chief Financial Officer
Chief Information Officer
Director of Administration