

UNITED STATES GOVERNMENT
National Labor Relations Board
Office of Inspector General



Memorandum

April 22, 2025

To: Marvin E. Kaplan, Chairman
William B. Cowen, Acting General Counsel

From: Kevin Thomas *Kevin Thomas*
Assistant Inspector General for Audits

Subject: Audit of the NLRB Fiscal Year 2025 Financial Statements (OIG-F-30)

This is to advise you that we are initiating the subject audit. The objectives of the 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) guidance.

The Office of Inspector General (OIG) contracted with Castro & Company, LLC to conduct the audit. On April 8, 2025, we held an entrance conference via a video conference call. The final report will be issued in November, for inclusion in the Performance and Accountability Report that is due to OMB by November 15, 2025.

This memorandum will be posted on the OIG page of the Agency's Web site until the report is issued.

cc: Board
Associate General Counsel, Operations-Management
Chief Financial Officer
Chief Information Officer
Director of Administration