



United States Government
NATIONAL LABOR RELATIONS BOARD
OFFICE OF INSPECTOR GENERAL
Washington, DC 20570-0001

January 30, 2017

The Honorable Mark Sandy
Acting Director
Office of Management and Budget
725 17th Street, NW
Washington, DC 20503

Dear Mr. Sandy:

Pursuant to the Government Charge Card Abuse Prevention Act of 2012 and Office of Management and Budget (OMB) Memorandum 13-21, Inspectors General are required to report to the Director of OMB the agency's progress in implementing audit recommendations related to Government charge cards within 120 days of the end of the fiscal year.

During Fiscal Year 2016, the National Labor Relations Board (NLRB) Office of Inspector General did not issue any audit reports with recommendations related to Government charge cards. There are two reports from prior fiscal years with open recommendations related to Government Charge Cards:

- Audit of the NLRB Fiscal Year 2014 Financial Statements (OIG-F-19-15-01), issued on December 12, 2014. Two recommendations remain open.
- Travel Cards (OIG-AMR-75-15-02), issued on June 16, 2015. Four recommendations remain open.

This information is also transmitted via OMB's reporting template. If you have any questions or require additional information, please contact me at (202) 273-1960 or david.berry@nlrb.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "David Berry", is written over a horizontal line.

David Berry
Inspector General

cc: Board
General Counsel
Chief Financial Officer

Agency OIG Recommendations

Agency: National Labor Relations Board
OIG POC: Robert Brennan, Lead Auditor

Agency	Card Type	OMB Circular A-123, Appendix B Section of Recommendation	Summary of Conditions	Status/Disposition	Current Year (CY) or Prior Year Finding (FY-20XX)	OIG Report Number	OIG Report Date	Comments
NLRB	Travel/Purchase	Risk Management	Review, implement, and monitor control activities related to the training and appointment of cardholders	Open	FY-2015	OIG-F-19-15-01	12/12/2014	
NLRB	Travel/Purchase	Risk Management	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.	Open	FY-2015	OIG-F-19-15-01	12/12/2014	
NLRB	Travel	Charge Card Maintenance Plan	We recommend that the Finance Branch amend the NLRB Travel Card Management Plan to identify the Systems Accountant position as the A/OPC.	Closed	FY-2015	OIG-AMR-75-15-02	6/16/2015	Closed 7/8/15
NLRB	Travel	Training	We recommend that the Finance Branch develop an internal contro to ensure that all employees overseeing the travel card program, including those performing supervisory functions, meet the mandatory training requirements.	Open	FY-2015	OIG-AMR-75-15-02	6/16/2015	
NLRB	Travel	Risk Management	We recommend that the Finance Branch develop and implement procedures to identify infrequent travelers and reduce the credit limits for those travel cardholders.	Open	FY-2015	OIG-AMR-75-15-02	6/16/2015	
NLRB	Travel	Risk Management	We recommend that the Finance Branch develop and implement procedures to ensure that contacting travel cardholders regarding transactions with questionable MCCs are handled in a consistent manner.	Closed	FY-2015	OIG-AMR-75-15-02	6/16/2015	Closed 1/28/16
NLRB	Travel	Risk Management	We recommend that the Finance Branch develop and implement procedures to ensure that inappropriate transactions are provided to Special Counsel and the OIG.	Closed	FY-2015	OIG-AMR-75-15-02	6/16/2015	Closed 7/8/15
NLRB	Travel	Risk Management	We recommend that the Finance Branch use the reports available in the Citibank Reporting System to monitor delinquencies and that it develop and implement procedures to take action on delinquent accounts.	Closed	FY-2015	OIG-AMR-75-15-02	6/16/2015	Closed 9/8/16
NLRB	Travel	Risk Management	We recommend that the Finance Branch use the reports available in the Citibank Reporting System to monitor cash advances.	Closed	FY-2015	OIG-AMR-75-15-02	6/16/2015	Closed 9/8/16
NLRB	Travel	Training	We recommend that the Finance Branch develop and implement procedures to ensure that new travel cardholders receive the initial cardholder training prior to receiving a travel card.	Closed	FY-2015	OIG-AMR-75-15-02	6/16/2015	Closed 2/1/16
NLRB	Travel	Training	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.	Open	FY-2015	OIG-AMR-75-15-02	6/16/2015	
NLRB	Travel	Risk Management	We recommend that the Finance Branch develop and implement procedures to ensure that travel card accounts are closed when a travel cardholder separates from the Agency.	Open	FY-2015	OIG-AMR-75-15-02	6/16/2015	
NLRB	Travel	Risk Management	We recommend that the Finance Branch develop and implement procedures to ensure that travel card records are maintained in accordance with the NLRB Travel Card Management Plan.	Closed	FY-2015	OIG-AMR-75-15-02	6/16/2015	Closed 2/1/16