



Office of Inspector General

Follow-up on the 2021 Audit of
FLRA's Compliance with the
DATA Act

**FOLLOW-UP ON THE
2021 AUDIT OF
FLRA'S COMPLIANCE
WITH THE DATA ACT**

Report No. MAR-22-04

Federal Labor Relations Authority
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Abbreviations

BFS	Bureau of Fiscal Service
DATA Act	Digital Accountability and Transparency Act of 2014
FLRA	Federal Labor Relations Authority
FPDS	Federal Procurement Data System
FY	Fiscal Year
OIG	Office of Inspector General
SAO	Senior Accountable Official

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Report No. MAR-22-04

May 12, 2022

The Honorable Ernest DuBester, Chairman

This report presents the results of our follow-up review of the October 2021 Office of Inspector General (OIG) audit report entitled, "The Federal Labor Relations Authority's Compliance with the Digital Accountability and Transparency Act of 2014 for the Second Quarter of Fiscal Year 2021" (AR-22-04). We contracted with the Federal Labor Relations Authority (FLRA) OIG to perform the follow-up on the Fiscal Year (FY) 2021 Digital Accountability and Transparency Act of 2014 (DATA Act) audit. The objective of our review was to determine if corrective actions were taken by the FLRA with regard to the one recommendation in our October 2021 report and whether or not the recommendation could be closed. We conducted our follow-up review and determined the corrective action had been implemented and that the recommendation could be closed.

Background

On October 26, 2021, Dembo Jones, P.C., on behalf of the FLRA OIG issued a report entitled, "The Federal Labor Relations Authority's Compliance with the Digital Accountability and Transparency Act of 2014 for the Second Quarter of Fiscal Year 2021" (AR-22-04). Our objective was to conduct an independent audit of FLRA's compliance with the DATA Act.

The audit objectives were to assess: (1) the completeness, timeliness, quality, and accuracy of FY 2021, second quarter, financial and payment information submitted for publication on USA Spending.gov; and (2) FLRA's implementation and use of the Government-wide financial data standards established by the Office of Management and Budget and United States Department of the Treasury.

Objective, Scope and Methodology

The objective of this review was to determine if corrective actions were taken by FLRA with regard to the recommendation contained in our October 2021 report. To accomplish our objective, we held an entrance conference with FLRA and Bureau of Fiscal Service (BFS) personnel. We then requested from FLRA procurement personnel a listing of procurement actions for the first quarter FY

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2022. We then requested, from BFS, the files submitted for the first quarter FY 2022 DATA Act submission. We conducted our field work remotely in April and May 2022. We also held a preliminary exit conference with the FLRA management to discuss our results of the follow-up review.

Results of Prior Year Audit

The prior year audit issued in October 2021 disclosed FLRA did not have controls in place to enable the Senior Accountability Officer (SAO) to provide reasonable assurance of validity, reliability, and completeness of the DATA Act submission. All procurement actions in one of the submission files, File C, are supposed to be listed in File D. We found that one procurement action was not listed in File D due to an oversight. A procurement action was not timely “released” from the FLRA procurement system to the Federal Procurement Data System (FPDS) and as a result it did not appear as required in File D.

Prior Year Recommendation

The report recommended that the FLRA Senior Accountability Officer:

1. Develop and implement internal controls to ensure that:
 - a. Procurement actions are reported into FPDS within the time requirement set out in the Federal Acquisition Regulation; and
 - b. 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 reconciling File C to File D to be sure all procurement actions in File C are listed in File D.

Results of Review

We found that our recommendation was successfully implemented and we consider the finding closed.



Dembo Jones, P.C.
North Bethesda, Maryland

Appendix 1: Report Distribution

Federal Labor Relations Authority

The Honorable Colleen Duffy Kiko, Member
The Honorable James T. Abbott, Member
Michael Jeffries, Executive Director
Pershette Wakefield, Senior Accountability Officer
Gregory Mister, Director Budget and Finance