

**FEDERAL LABOR RELATIONS AUTHORITY (FLRA)
OFFICE OF INSPECTOR GENERAL (OIG)**

**QUALITY ASSURANCE REVIEW OF THE
FLRA OIG AUDIT OPERATIONS
FOR THE PERIOD OF APRIL 1, 2025 – MARCH 31, 2026**

REPORT NUMBER MAR-26-03

May 11, 2026

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Quality Assurance Review of FLRA OIG Audit Operations

Table of Contents

Independent Accountant’s Quality Assurance Review Report.....	1
Section 1: Executive Summary.....	3
Section 2: Introduction	4
Introduction	4
Background.....	4
Objective, Scope, and Methodology.....	5
Section 3: Quality Monitoring Procedures	9
Section 4: Quality Assurance Review Approach.....	10
Obtain Engagement Universe	10
Determine the Audit and Review Engagements	10
Review of the FLRA’s Privacy and Data Security Policies, Procedures, and Practices for FY 2025	10
Perform the Review	11
Results and Conclusion	11



Independent Accountant's Quality Assurance Review Report

Dana Rooney, Inspector General
Federal Labor Relations Authority, Office of Inspector General

The Federal Labor Relations Authority (FLRA) Office of Inspector General (OIG) has contracted with Harper, Rains, Knight & Company, P.A. (HRK) to perform audit services. In addition to the financial statement audit, the Statement of Work for Independent Public Accounting (IPA) services includes the performance of an independent quality assurance review of the OIG's audit function for the period beginning April 1, 2025 and ending March 31, 2026. As HRK would not be independent with respect to the quality assurance review, HRK contracted with Allmond & Company, LLC (Allmond & Company) to perform these services. The objective and scope of this review was to determine if the FLRA OIG's quality management activities for the audit function were current and consistent and were in accordance with established policies and procedures, including Generally Accepted Government Auditing Standards¹ (GAGAS or "Yellow Book"), 2024 revision; applicable Office of Management and Budget (OMB) and Government Accountability Office (GAO) guidance; and statutory provisions applicable to OIG audits. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the subject matter as a whole. Accordingly, we do not express such an opinion.

The FLRA OIG is responsible for designing, implementing, and maintaining an effective quality management system function relevant to the audits performed or monitored by the OIG during the period that were subject to the quality assurance review; complying with FLRA OIG policies and procedures, generally accepted government auditing standards (GAGAS) and other professional standards, OMB and GAO guidance, and other statutory and regulatory provisions applicable to FLRA OIG audits; maintaining adequate records to support the performance of the quality assurance review; and providing access to all information, records, documentation, personnel, and other resources that were relevant to our assessment of the quality assurance system.

We were responsible for conducting the quality assurance review in order to determine whether the FLRA OIG's policies and procedures pertaining to the audit function are current and are consistent with applicable legal and regulatory requirements in all material respects. We are required to be independent of the FLRA, FLRA OIG, and any other entities that performed the engagements that are subject to the quality assurance review and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to this engagement.

We obtained an understanding of the FLRA OIG's audit function, including its system of quality management and the monitoring of work performed by contracted IPA firms. When performing the quality assurance review, we exercised professional judgment to identify and assess the risks of noncompliance with internal quality management policies and procedures, GAGAS, and other applicable legal and

¹ GAO- 24-106786 Government Auditing Standards, 2024 Revision

regulatory requirements. We also applied certain limited procedures that were responsive to those risks. Such procedures included reviewing the FLRA OIG's policies and procedures and internal documentation and performing selected procedures in accordance with the Council of Inspectors General on Integrity and Efficiency (CIGIE) Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General (March 2026) in order to obtain evidence that is sufficient and appropriate to support our conclusion. Because our review will be based on selected tests, an unavoidable risk exists that the review may not detect all deficiencies in the quality management system or all instances of noncompliance, even if the review was properly planned and executed.

Based on our review, the system of quality management for the audit organization of FLRA OIG in effect for the period of April 1, 2025 through March 31, 2026 was current and consistent, and the OIG complied in all material respects, with GAGAS and other statutory and regulatory provisions applicable to FLRA OIG audits.

In addition, we did not identify any deficiencies during our performance of limited procedures over the OIG's monitoring of work performed by contracted IPA firms where the IPA served as the auditor. The monitoring of audits performed by IPAs is not an audit and therefore is not subject to the requirements of GAGAS. The purpose of our limited procedures was to determine whether the FLRA OIG had controls in place to ensure that IPAs performed contracted work in accordance with professional standards. Our objective was not to express an opinion on the FLRA OIG's monitoring function; accordingly, we do not express such an opinion.

Intended Purpose of the Accountant's Review Report

The purpose of this report is solely to describe the scope of the review engagement and to report the results of our review procedures to the Office of Inspector General. Accordingly, this report is not suitable for any other purpose.

Inspector General's Comments

We provided FLRA Inspector General Dana Rooney with a draft of our report on May 8, 2026 and received her response on May 11, 2026. The Inspector General's comments are provided as *Exhibit I* to this report.

Allmond & Company, LLC

Lanham, MD
May 11, 2026

Section 1: Executive Summary

The Federal Labor Relations Authority (FLRA) Office of Inspector General (OIG) has contracted with Harper, Rains, Knight & Company, P.A. (HRK) to perform the financial statement audit of the FLRA and other audit services, beginning in 2026. In addition to the financial statement audit, the Statement of Work for Independent Public Accounting (IPA) services includes the following additional tasks: a privacy and data protection audit, Federal Information Security Modernization Act (FISMA) audit, purchase card program audit, an improper payments audit, and the performance of a quality assurance review of the OIG's audit function. As HRK would not be independent with respect to the quality assurance review, HRK contracted with Allmond & Company, LLC (Allmond & Company) to perform these services.

Under the Inspector General Act of 1978, as amended, the FLRA OIG is required to comply with Government Accountability Office (GAO) *Government Auditing Standards* (GAGAS or "Yellow Book"), which provides a framework for the performance of the audits of federal establishments, organizations, programs, activities, and functions. In addition, the FLRA OIG must take appropriate steps to ensure that any work performed by non-federal auditors complies with GAGAS. This requires the OIG to establish, implement, and maintain an effective system of quality management for its audit function.

Allmond & Company performed an independent quality assurance review of the FLRA OIG's audit function for the period beginning April 1, 2025 and ending March 31, 2026. The objective and scope of this review was to determine if the FLRA OIG's quality management activities for the audit function were current and consistent and were in accordance with established policies and procedures, including GAGAS; applicable Office of Management and Budget (OMB) and GAO guidance; and statutory provisions applicable to OIG audits in order to provide the FLRA OIG with reasonable assurance of conforming with applicable professional standards.

To accomplish our objectives, we obtained an understanding of the FLRA OIG's system of quality management by reviewing the 2024 revision of the *Government Auditing Standards* and the FLRA OIG's *Audit Manual and Guidance for Other Engagements*. We also reviewed any applicable statutory requirements, OMB guidelines, and laws and regulations; and designed our review procedures to identify any gaps or deficiencies in FLRA OIG's system of quality management. We held an entrance conference meeting with the OIG to discuss the objective and scope of the review engagement, the quality assurance review approach, the points of contact for the engagement, and the timeline and deliverables for the engagement.

When performing our review procedures, we applied techniques such as inquiry and observation, obtained and reviewed policies and procedures, and obtained and reviewed engagement working papers and supporting documentation to obtain sufficient, appropriate evidence and to provide a reasonable basis for our conclusion related to our review objectives.

Based on the results of the procedures performed, FLRA OIG's system of quality management policies and procedures are current and consistent and its system of quality management complied in all material respects for the period of April 1, 2025 through March 31, 2026.

Section 2: Introduction

Introduction

This review report is presented by Allmond & Company, LLC to the Federal Labor Relations Authority (FLRA) Office of Inspector General (OIG) and pertains to the review of the FLRA OIG's system of quality management for the period of April 1, 2025 through March 31, 2026. This report includes our overall approach to conducting the review of FLRA OIG's system of quality management in accordance with *Government Auditing Standards* (GAGAS) and the Council of the Inspectors General for Integrity and Efficiency (CIGIE) *Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General* (March 2026), and any additional required procedures contained in guidance issued by the Office of Management and Budget (OMB) guidance, and statutory provisions applicable to OIG audits.

Background

The FLRA is an independent administrative federal agency created by Title VII of the Civil Service Reform Act of 1978, also known as the Federal Service Labor-Management Relations Statute. This Statute allows certain federal employees to organize, engage in collective bargaining, and participate in labor organizations of their choice. The Statute defines and protects the rights of employees, labor organizations, and protects the rights of federal employees to form, join, or assist a labor organization or to refrain from such activity freely and without fear of penalty or reprisal.

The FLRA is responsible for establishing policies and guidance regarding labor-management relations programs for non-postal, federal employees worldwide, and promoting stable, constructive labor-management relations in the federal government by resolving and assisting in the prevention of labor disputes in a manner that gives full effect to collective bargaining rights of employees,

The FLRA OIG is an independent office within FLRA that oversees the audits, program evaluation, investigation, and supervision of independent public accountants and outside consultants that are contracted to perform assignments for FLRA. Although the office is part of FLRA, the office reports directly to the chairman and authority members.

The FLRA OIG was created pursuant to the Inspector General Act of 1978 (the IG Act). The IG Act, as amended, establishes independent, nonpartisan Offices of Inspector General within federal agencies to detect and prevent fraud, waste, and abuse. As amended, it establishes OIG's fundamental responsibilities, which include the performance or oversight of independent audits, investigations, and other activities to promote accountability and efficiency in government operations.

The IG Act, as amended, requires the Inspector General to:

- conduct and supervise audits and investigations relating to the programs and operations of the agencies and other entities they oversee;
- provide leadership, coordination and recommend policies for activities designed to promote economy, efficiency, and effectiveness in the administration of, and to prevent and detect fraud and abuse in, such programs and operations; and
- provide a means for keeping the Chairman, Members, and the Congress fully informed about problems and deficiencies relating to the administration of such programs and operations and the

necessity for and progress of corrective action.

In accordance with the requirements of the IG Act, the FLRA OIG conducts or oversees audits and compliance reviews of FLRA programs and operations. These include the agency's annual Financial Statement, Federal Information Security Modernization Act of 2014 (FISMA), Privacy Act and Data Protection, and Charge Card Program audits, and a review of the FLRA's compliance with the Payment Integrity Information Act of 2019, which are performed by contracted Independent Public Accounting (IPA) firms, and conducting reviews of internal control and individual FLRA divisions as needed.

The IG Act requires that the OIG take steps to ensure that audit work performed by non-federal auditors of federal organizations, programs, activities, and functions comply with GAGAS or other applicable standards. In addition to those standards, the OIG uses guidance contained in section 670 of the GAO/CIGIE Financial Audit Manual (FAM), *IG Oversight of Audits Performed by Contracted Independent Public Accounting (IPA) Firms*, to conduct its oversight of non-federal financial auditors.

The OIG follows *Government Auditing Standards* when conducting or overseeing audits and reviewing programs and operations. The FLRA OIG is responsible for designing and complying with a system of quality management to provide the audit organization with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

The quality assurance program comprises annual quality assurance evaluations of the audits performed by the OIG during the year prior to the quality assurance review. An external peer review must be conducted every 3 years. The last peer review report for the FLRA OIG was issued on June 15, 2023 and can be found on FLRA's website at www.flra.gov. The OIG's next external peer review will be completed during 2026.

Because the FLRA OIG is a very small organization and the primary responsibility for monitoring and remediation of the OIG's system of quality management is the Senior Auditor and the Inspector General, who are responsible for performing and overseeing the audit function and administering the system of quality management, the OIG engages an annual external Quality Assurance Review to help mitigate risks relating to independence and the risks that the OIG's monitoring activities will not identify deficiencies in the OIG's system of quality management.

Objective, Scope, and Methodology

Objectives

Allmond & Company performed an independent quality assurance review of the FLRA OIG's audit function for the period beginning April 1, 2025 and ending March 31, 2026. The objective of this review was to determine if the FLRA OIG's quality management activities for the audit function were current and consistent and were in accordance with:

- Established policies and procedures, including GAGAS;
- Applicable OMB and GAO guidance; and
- Statutory provisions applicable to OIG audits.

Scope

The scope of the engagement was to perform a quality assessment review of audits and other engagements performed or supervised by FLRA OIG for the period of April 1, 2025 through March 31, 2025. These engagements included the Financial Statement Audit, FISMA Evaluation, and Privacy and Data Act Review, and an Improper Payments Risk Assessment that were completed during the period. These engagements were performed by independent public accounting firms and supervised by the FLRA OIG.

Methodology

Government Auditing Standards require external peer review of federal audit organizations at least once every 3 years. Annual quality inspections are performed by an IPA firm to help mitigate risks relating to independence and the risks that the OIG's monitoring activities will not identify deficiencies in the OIG's system of quality management. This quality assurance review considered selected audits, compliance and performance reviews, program evaluation, inspections, and investigations conducted by the OIG or by Independent Public Accountants, during the period covered by the review.

We noted that FLRA's external peer review will apply GAGAS when assessing peer review risk and selecting the number and types of engagements that are subject to review. As such, we adopted the same approach for the internal quality assurance review.

Planning Activities

During the planning phase of the engagement, Allmond & Company conducted preliminary procedures to gain an understanding of the OIG's policies and procedures and quality management system, as well as its underlying control activities. We then performed a risk assessment to evaluate the likelihood that the OIG's system of quality management has defects that could result in a failure to meet all of the required quality objectives, determined our overall approach, selected the engagements for which we would perform our review procedures from the universe of all engagements that were performed or overseen by the OIG during the review period of April 1, 2025 through March 31, 2026, and documented those results.

GAO Yellow Book sections 5.161 through 5.166 specify the procedures to be performed by an external peer reviewer to select the engagements to be reviewed, based on an assessment of peer review risk (i.e., the risk that the review will not identify deficiencies in the entity's system of quality control). Based on the risk assessment, the peer review team should select engagements that provide a reasonable cross section of all types of work that are subject to the reviewed organization's system of quality management, including one or more engagements conducted in accordance with GAGAS.

We noted that one of the OIG's objectives for undergoing a quality control review by an independent third-party public accounting firm is to prepare for an external review – that is, to identify and have the opportunity to remediate any deficiencies in the OIG's system of quality management prior to the performance of the external peer review. As such, we determined that it was appropriate to adopt risk assessment and engagement selection processes that an external peer reviewer was likely to apply.

We assessed the likelihood that the OIG's system of quality management would not identify and respond to risks that have a reasonable possibility of occurring and adversely affecting the achievement of one or more quality objectives, either individually or in combination of other risks. Based on the low number of engagements performed during any given year; the level of experience of OIG personnel that perform IPA

oversight activities; the OIG's history of no significant findings during prior external peer reviews and internal quality assurance reviews; the existence of detailed quality management policies and procedures; the OIG's use of CIGIE checklists, which incorporate the quality management standards and other relevant authority in order to ensure all required quality management and engagement review requirements are met; and other factors, we assessed the level of quality risk as low.

With respect to the sampling and selection of engagements upon which to perform our review, we determined that the universe of possible engagements that were performed under GAGAS during the period under review was one financial statement audit. Two (2) other reviews were performed by contracted IPA firms during the period, which complied with other relevant authority. Based on the level of risk (low), we determined that it was appropriate to select one engagement from each type of engagement that was completed during the period – that is, the financial statement audit and one of the review engagements.

With respect to corrective actions taken to remediate deficiencies that were identified during the previous external peer review or independent quality assurance reviews, we inquired with the OIG and reviewed the prior year reports and noted there were no significant findings or other deficiencies that were issued and there were no open recommendations at the start of our review.

Testing Phase Activities

Review of the OIG's System of Quality Management

As an audit organization that is responsible for overseeing the activities of an executive branch entity of the federal government, the OIG's audit function must be performed in accordance with GAGAS. This requires the FLRA OIG to establish and maintain a system of quality management that complies with GAGAS.

A quality audit engagement is achieved through planning and performing the engagement and reporting on it in accordance with professional standards and applicable legal and regulatory requirements. Quality management is not a separate function of the audit organization; it is the integration of a culture that demonstrates a commitment to quality with the audit organization's strategy, operational activities, and business processes. Achieving the objectives of professional standards and complying with the requirements of applicable laws and regulations involves exercising professional judgment and maintaining professional skepticism.

An audit organization's system of quality management encompasses two processes and six components. Accordingly, when reviewing the OIG's quality management policies and procedures, we assessed the following functional elements of the system of quality management:

- Quality Management Risk Assessment Process,
- Governance and Leadership,
- Independence, Legal, and Ethical Requirements,
- Acceptance, Initiation, and Continuance of Engagements,
- Engagement Performance,
- Resources,
- Information and Communication, and
- Monitoring and Remediation Process

Review of OIG Engagements

During our review of the engagements supervised by the OIG, Allmond & Company examined audit and review engagements performed by IPAs. We reviewed the reports, engagement performance, and related work paper documentation for compliance with GAGAS performance and reporting standards and other relevant standards; and reviewed documentation relating to IPA independence and competence, audit planning, supervision and review, professional judgment, audit evidence, engagement documentation, and quality management and monitoring procedures performed during the audits.

Allmond & Company conducted the review of FLRA OIG's oversight activities in accordance with GAGAS and the CIGIE Guide for Conducting External Peer Reviews of the Audit Organizations of the Federal Office of Inspector General. We reviewed FLRA OIG's documented policies and procedures with respect to the performance or oversight of audits and reviews, performed tests of OIG's adherence to general standards and reviewed its monitoring activities relating to the audit work performed by IPA firms. We used the following CIGIE Peer Review Guide checklists to review and assess FLRA OIG system of quality management:

- Appendix A – System Design Summary,
- Appendix B – Checklist for Organizational Compliance with General Standards,
- Appendix F – Checklist for Monitoring GAGAS Engagements Performed by IPAs, and
- Appendix G - Optional Personnel Survey.

To accomplish our objectives, we obtained an understanding of the OIG quality controls in place for the oversight of IPA-performed engagements and gained an understanding of the OIG's monitoring procedures for ensuring that quality work is performed by contractors and program consultants for audit and review engagements. We reviewed GAGAS, CIGIE guide, applicable OMB guidance, and established policies and procedures when designing our review procedures in order to identify any instances of non-compliance. When executing our review approach, we applied techniques such as inquiry and observation and reviewed audit work papers and OIG documentation in order to obtain sufficient, appropriate evidence that provided a reasonable basis for our conclusions related to our quality assurance review objectives.

Section 3: Quality Monitoring Procedures

Monitoring Procedures

Monitoring of quality is an important part of the OIG's system of quality management. The purpose of the monitoring process is to provide management of the audit organization with reasonable assurance that (1) the policies and procedures related to the System of Quality Management (SQM) are suitably designed and operating effectively in practice, (2) auditors have fulfilled their responsibilities in accordance with professional standards and applicable laws and regulations, and (3) auditors have performed and reported on engagements in accordance with such standards and requirements. The monitoring and remediation process also helps to ensure that the OIG has relevant, reliable, and timely information about the design, implementation, and operation of the system of quality management so that it can take appropriate action to respond to any identified deficiencies and remediate them in a timely manner. This enables the FLRA OIG to assess compliance with professional standards and compliance with policies and procedures established to address quality risks.

The FLRA OIG is a very small organization; therefore, the primary responsibility for monitoring and remediation is assigned to the Senior Auditor and the Inspector General (IG). Since the Senior Auditor and IG are the auditors performing or overseeing the engagements and administering the system of quality management, monitoring is occurring at all times. However, because of the inherent risk that deficiencies may not be identified during the evaluation of their own work, in addition to undergoing an external peer review every three years by another Office of Inspector General, the FLRA OIG engages an independent IPA firm to perform an annual external Quality Assurance Review to help mitigate this risk.

The OIG conducts a formal evaluation of the system of quality management each year. This review identifies and evaluates the current risk factors and any additional risk factors that need to be addressed. This evaluation is documented to support the evaluation was performed and the appropriate remediation actions that were taken. Following this review, the IG should conclude one of the following:

1. The SQM provides the audit organization with reasonable assurance that the objective of the SQM is being achieved;
2. Except for matters related to identified deficiencies that have a severe but not pervasive effect on its design, implementation, and operation, the SQM provides the audit organization with reasonable assurance that the objective of the system of quality management is being achieved; or
3. The SQM does not provide the audit organization with reasonable assurance that the objective of the SQM is being achieved.

With respect to remediation, the OIG is responsible for addressing any deficiencies and identifying any additional risk factors. The remedial action should take place as soon as the deficiency or risk is identified. This may be during an engagement or during the formal annual evaluation by the Senior Auditor and IG, or as a result of the external quality assurance review or external peer review. Remedial actions should address the underlying causes of the deficiencies in the OIG's SQM. The remedial action may include establishing additional quality objectives, or adding or modifying quality risks or responses, to address identified deficiencies.

As part of our quality assurance review, we examined documentation relating to the OIG's risk assessment and monitoring and remediation process for the current year, which did not identify any deficiencies that

required remediation.

Section 4: Quality Assurance Review Approach

Allmond & Company’s review approach involves a five (5)-step approach to reviewing FLRA OIG quality management system:

Obtain Engagement Universe

Allmond & Company requested the population of audits and other engagements performed by the FLRA OIG and contractors during the period of April 1, 2025 through March 31, 2026. From this listing, we determined that three audit or review engagements were issued during the period. We obtained electronic files from the FLRA OIG and performed our review procedures in our office.

Determine the Audit and Review Engagements

We noted that FLRA’s external peer review will apply generally accepted government auditing standards when assessing peer review risk and selecting the number and types of engagements that are subject to review. As such, we adopted the same approach for the internal quality assurance review.

Consistent with the approach required by GAGAS, we performed a risk assessment based on the scope of the engagements, functional areas, types of engagements performed, and other factors, then selected engagements that provided a reasonable cross section of all types of work subject to the OIG’s system of quality management, including one or more engagements conducted in accordance with GAGAS. Based on the results of our risk assessment above, we determined it was appropriate to perform our quality assurance review test procedures on two engagements – one financial audit and one randomly-selected engagement from the other engagements performed during the period. Allmond & Company determined that testing should be applied to all functional quality areas, significant audit areas, audit functions and operations, and engagement activities to further reduce review risks.

The following engagements were selected for testing:

No.	Report Number	Report Type	Report Date	Report Title
1	AR-26-01	Audit	December 22, 2025	Audit of the FLRA Financial Statements for FY 2025
2	MAR-25-06	Review	April 15, 2025	Review of the FLRA’s Privacy and Data Security Policies, Procedures, and Practices for FY 2025

Obtain Engagement Work Papers and Supporting Documentation

Allmond & Company obtained and reviewed the following documentation for the financial and review engagements:

- Report for Audit of the FLRA Financial Statements for FY 2025 - Report Number AR-26-01;
- Report for the Review of the FLRA’s Privacy and Data Security Policies, Procedures, and Practices for FY 2025 – Report Number MAR-25-06;
- Prior period peer review and quality assurance review reports;

- Engagement work papers for the financial statement audit;
- Engagement work papers for compliance review;
- Audit planning and evidence;
- Audit risk assessment for the entity;
- OIG engagement review plans;
- Independence and continuing professional education profiles for OIG and IPA personnel;
- Engagement completion documentation and checklists.

Perform the Review

When conducting our review, we applied a risk-based approach to review quality management processes and components, engagement documentation, and the sufficiency of the OIG's oversight process. Our review of the selected engagements comprised a review of supporting documentation obtained from FLRA OIG to determine whether engagements were properly performed in accordance with all applicable standards and effective supervision and review procedures were in place and implemented by performing the following procedures:

- performed a quality risk assessment and identified the engagements to be reviewed;
- reviewed the OIG's quality management policies and procedures for the required system of quality management processes and components;
- reviewed reports to determine conformance with standards and guidelines established by CIGIE and GAGAS;
- reviewed planning, supervision, audit evidence, documentation, and reporting working papers;
- tested compliance with FLRA OIG system of quality management and GAGAS;
- reviewed independence and continuing professional education profiles for both OIG and IPA personnel assigned to engagements;
- reviewed the OIG's review plans and other documentation to ensure FLRA OIG complied with the OIG's established policies, procedures, practices, and other applicable professional standards;
- verified that the FLRA OIG implemented and maintained appropriate supervision and review over the audit and review performed by IPA and other contractors or outside consultants; and
- inspected the audit files, and verified that completion memo, forms, and audit checklists were completed and included in the audit documentation.

Results and Conclusion

During our review, we examined a total of two (2) engagements performed by independent public accounting firms and supervised by the FLRA OIG. The result of our review did not disclose any instances of non-compliance or non-conformance with professional standards that could result in a finding, deficiency, or significant deficiency.

Based on the results our testwork relating to the FLRA OIG's audit function and SQM, we concluded that the FLRA OIG's policies and procedures are appropriate, and its system of quality management was both adequate and operating effectively during the period of April 1, 2025 through March 31, 2026.



UNITED STATES OF AMERICA
FEDERAL LABOR RELATIONS AUTHORITY
WASHINGTON, D.C. 20424-0001

INSPECTOR GENERAL

May 11, 2026

Michelle Merritt
Senior Manager
Allmond & Company, LLC

Dear Ms. Merritt:

Thank you for the opportunity to review and provide feedback on the independent accountant's Quality Assurance Review Draft Report concerning the Federal Labor Relations Authority (FLRA), Office of Inspector General (OIG) audit operations. Based on your review of the FLRA OIG's audit function and system of quality management, you have determined that the policies and procedures of the FLRA OIG are appropriate, and that its system of quality management was both adequate and operating effectively during the period from April 1, 2025 to March 31, 2026. I have reviewed the draft Quality Assurance Review of the FLRA OIG Audit Operations, and I concur with your findings.

We appreciate your professionalism throughout this review process. If you have any questions or comments regarding my response, please contact me at (771)444-5713.

Sincerely,

A handwritten signature in blue ink that reads "Dana A. Rooney". The signature is written in a cursive style.

Dana A. Rooney
Inspector General