

United States Government

NATIONAL LABOR RELATIONS BOARD

OFFICE OF INSPECTOR GENERAL

Washington, DC 20570-0001

January 29, 2016

The Honorable Shaun Donovan Director Office of Management and Budget 725 17th Street, NW Washington, DC 20503

Dear Mr. Donovan:

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 2015, the National Labor Relations Board (NLRB) Office of Inspector General issued two audit reports with recommendations related to Government charge cards:

- On December 12, 2014, the report on the Audit of the NLRB Fiscal Year 2014 Financial Statements (OIG-F-19-15-01) was issued. This report had a finding regarding internal control over the management of Government charge cards and made two recommendations. The condition related to the internal control finding continued and was reported again during the Audit of the NLRB Fiscal Year 2015 Financial Statements (OIG-F-20-16-01). The recommendations remain open.
- On June 16, 2015, the report on Travel Cards (OIG-AMR-75-15-02) was issued. The objectives of the audit were to determine whether the travel card program was operated in accordance with applicable laws, regulations, and Agency policies, and to determine whether internal controls were sufficient to prevent or detect waste, fraud, and abuse. We reported that the internal controls documented in the Agency's policy were not applied consistently and the travel card program was not managed in a manner that would prevent or detect travel card abuse. We made 11 recommendations to correct the identified issues.

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The Chief Financial Officer agreed with the factual accuracy of report and the recommendations. The Chief Financial Officer submitted an action plan on June 18, 2015. To date, 5 of the 11 recommendations are implemented.

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,

David Berry / Inspector General

cc: Board General Counsel Acting Chief Financial Officer

Agency OIG Recommendations

 Agency:
 National Labor Relations Board

 OIG POC:
 Robert Brennan, Assistant IG for Audits

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	
NLRB	Travel	Training	We recommend that the Finance Branch develop an internal control 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	
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	
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.	Open	FY-2015	OIG-AMR-75-15-02	6/16/2015	
NLRB	Travel	Risk Management	We recommend that the Finance Branch use the reports available in the Citibank Reporting System to monitor cash advances.	Open	FY-2015	OIG-AMR-75-15-02	6/16/2015	
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	
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	