



Federal Labor Relations Authority
OFFICE OF INSPECTOR GENERAL

51ST SEMIANNUAL REPORT TO CONGRESS

OCTOBER 1, 2013 – MARCH 31, 2014



1400 K Street N.W., Suite 250, Washington, DC 20424

TABLE OF CONTENTS

Contents

Executive Summary _____	1
Audits and Evaluations Highlights _____	1
Investigations Highlight _____	1
Other Activities Highlights _____	2
Looking Ahead _____	2
Federal Labor Relations Authority Overview _____	3
Mission _____	3
Organization _____	3
Office of Inspector General _____	5
Office of Inspector General Activities _____	6
Audits and Evaluations _____	6
Investigations _____	8
Other Activities _____	9
Reporting Requirements of the Inspector General Act of 1978, as Amended _____	11
First Half of FY 2014 Freedom of Information Act Requests _____	12
Table 1. Summary of Audit Reports with Corrective Actions Outstanding for More Than 1 Year	13
Table 2. List of Audit Reports Issued _____	14
Table 3. Reports with Questioned Costs _____	15
Table 4. Recommendations that Funds Be Put to Better Use _____	16
Appendix A. Acronyms and Abbreviations _____	17
Appendix B. Definitions of Terms Used _____	18
Contacting the Office of the Inspector General _____	19

EXECUTIVE SUMMARY

Executive Summary

This Semiannual Report, submitted pursuant to Section 5 of the Inspector General Act of 1978, as amended, summarizes the major activities and accomplishments of the Federal Labor Relations Authority (FLRA) Office of Inspector General (OIG) for the period October 1, 2013 to March 31, 2014. The most significant activities of the OIG during the first half of Fiscal Year (FY) 2014 are noted below. Additional details pertaining to each activity can be found in subsequent sections of this report.

AUDITS AND EVALUATIONS HIGHLIGHTS

During this reporting period, the OIG issued four reports, the annual Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2013 (AR-14-01); an Evaluation of the Federal Labor Relations Authority Compliance with the Federal Information Security Management Act for Fiscal Year 2013 (ER-14-01); the Audit of the Federal Labor Relations Authority FY 2013 Charge Card Program (AR-14-03); and the Federal Labor Relations Authority's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (ER-14-02).

The OIG contracted with Dembo, Jones, Healy, Pennington & Marshall, P.C. (DJHPM) to audit the FLRA Financial Statements for FY 2013. DJHPM expressed an unqualified opinion. Also, the OIG issued a Management Letter (AR-14-02) in connection with the financial statement audit.

In addition, the OIG issued an evaluation report on the FLRA's compliance with the Federal Information Security Management Act (ER-14-01). The evaluation revealed that FLRA has taken steps to improve the information security program by closing 1 out of the 6 prior year issues. This year's testing resulted in no new findings.

DJHPM under contract with the OIG completed an Audit of the Federal Labor Relations Authority FY 2013 Charge Card Program (AR-14-03). The auditors found that FLRA needs to strengthen internal controls over the travel and purchase card programs. They also found that policies and procedures were applied inconsistently.

The OIG determined that the FLRA is compliant with the Improper Payments Elimination and Recovery Act of 2010 (AER-14-02) and applicable guidance.

INVESTIGATIONS HIGHLIGHT

The FLRA Inspector General received 35 complaints and 2 Freedom of Information Act requests. Of the 35 complaints received, the OIG resolved 26 of the complaints, referred 2 to other OIGs, and forwarded 7 to other FLRA offices. The OIG closed one investigation (IR-14-01).

EXECUTIVE SUMMARY

OTHER ACTIVITY HIGHLIGHTS

The OIG issued the most serious management and performance challenges facing the FLRA.

LOOKING AHEAD

The Corporation for National and Community Service OIG is currently conducting a peer review of the FLRA OIG.

The OIG plans to initiate the following audit and evaluations during the second half of FY 2014:

- (1) Financial Statement Audit of the Federal Labor Relations Authority for Fiscal year 2014 (AR-15-01); and
- (2) Evaluation of the Federal Labor Relations Authority's Compliance with the Federal Information Security Management Act Fiscal Year 2014 (ER-15-01)

Dana A. Rooney-Fisher
Inspector General

FEDERAL LABOR RELATIONS AUTHORITY OVERVIEW

Federal Labor Relations Authority Overview

MISSION

The mission of the Federal Labor Relations Authority (FLRA) is to carry out the five primary statutory responsibilities as efficiently as possible and in a manner that gives full effect to the rights afforded employees and agencies under the *Federal Service Labor-Management Relations Statute* (the Statute). Under the Statute, the primary responsibilities (type of cases) of the FLRA include:

1. Determining the appropriateness of units for labor organization representation (REP);
2. Adjudicating exceptions to arbitrator's awards (ARB);
3. Resolving complaints of unfair labor practices (ULP);
4. Resolving bargaining impasses; and
5. Resolving issues relating to the duty to bargain (NEG).

ORGANIZATION

The FLRA conducts its case processing activities through:

- The Office of the General Counsel (OGC) of the Authority – led by the General Counsel, who is appointed by the President and confirmed by the Senate – which, through regional offices, is the entry point for ULP charges filed with the FLRA. The OGC also processes REP petitions filed with the FLRA and decides appeals of Regional Directors' decisions dismissing ULP charges.
- The Office of Administrative Law Judges is the office in which judges appointed by the Authority conduct administrative hearings and issue recommended decisions in cases involving alleged ULPs and issue decisions involving applications for attorney fees under the *Back Pay Act* or the *Equal Access to Justice Act*.
- The Authority is a quasi-judicial body (with three full-time Members --one of which serves as the FLRA Chairman-- appointed by the President and confirmed by the Senate), that resolves appeals in ULP and REP cases and adjudicates exceptions to ARB awards and NEG appeals.
- The Federal Service Impasses Panel, which consists of up to seven part-time members appointed by the President (without Senate confirmation), resolves impasses between Federal agencies and unions representing Federal employees under the Statute and the Federal Employees Flexible and Compressed Work Schedules Act.
- The FLRA also provides full staff support to two other entities: the Foreign Service Impasse Disputes Panel and the Foreign Service Labor Relations Board (FSLRB).

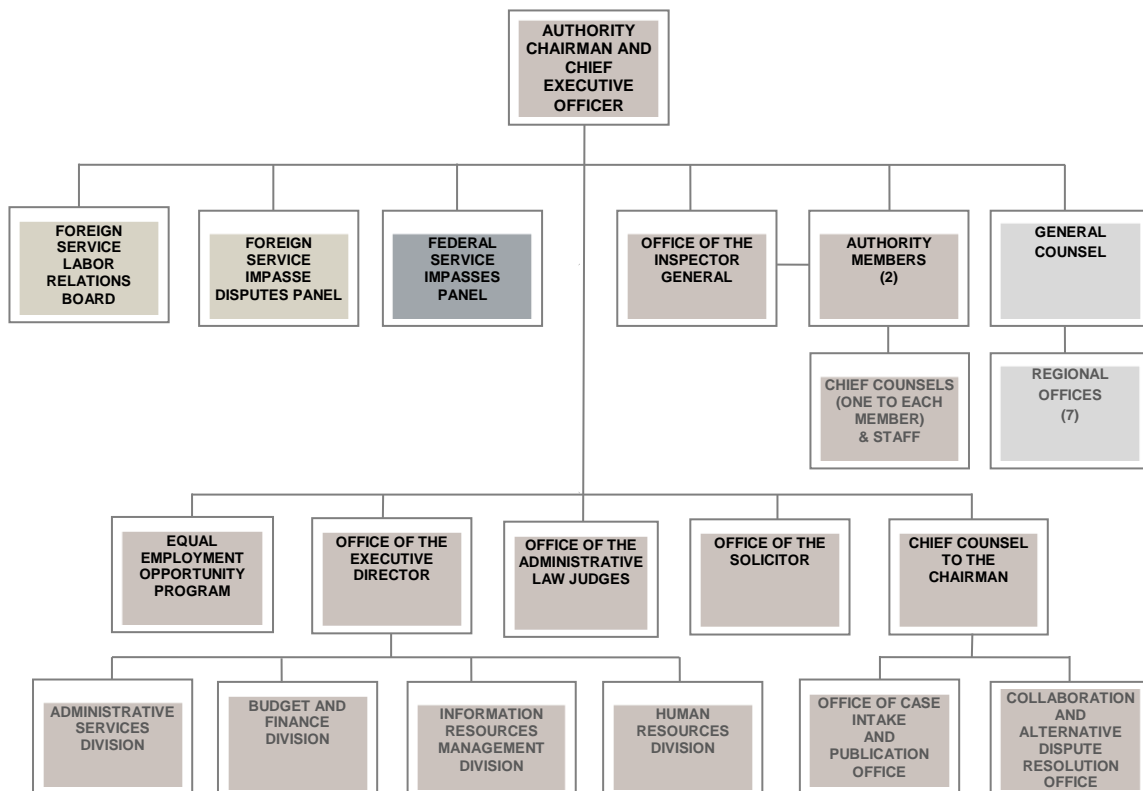
FEDERAL LABOR RELATIONS AUTHORITY OVERVIEW

The Chairman is the head of the Agency and also serves as FLRA's Chief Executive and Administrative Officer, overseeing all agency-wide administrative functions.

In carrying out statutory responsibilities, the Chairman oversees the following offices:

- The *Office of the Executive Director*, which provides agency-wide operational support through the following divisions: Budget and Finance, Administrative Services, and Information Resources Management.
- The *Office of the Solicitor*, which represents the agency in court proceedings before all United States Courts and provides the Chairman legal advice on various legal issues.
- The *Office of Human Resources*, which is responsible for providing agency-wide Human Resource services, and leading human capital management efforts pursuant to the FLRA Strategic Plan.

Figure 1. Federal Labor Relations Authority Organization Chart



OFFICE OF INSPECTOR GENERAL

Office of Inspector General

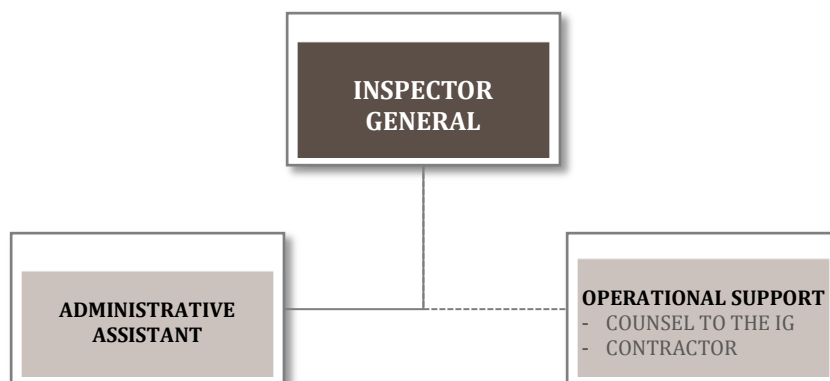
The Inspector General Act of 1978, as amended (hereafter referred to as the IG Act), requires the FLRA and other small agencies to establish an OIG. FLRA is a designated Federal entity under the IG Act of 1978, as amended. The Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203) altered the relationship of the designated Federal entity Offices of Inspectors General with the agency head by establishing that the term “head of the designated Federal entity” for FLRA “means the members of the Authority.” In accordance with the Dodd-Frank Act, we submit this report to the Chairman and Authority Members.

The FLRA OIG is responsible for:

1. conducting and supervising audits and investigations relating to FLRA programs and operations;
2. reviewing legislation;
3. recommending policies designed to promote economy, efficiency, and effectiveness of the establishment; and
4. keeping the Chairman, Authority Members, and Congress fully and currently informed about problems and deficiencies, as well as the necessity for corrective actions.

To aid the OIG in accomplishing its mission, the OIG was provided an administrative assistant.

Figure 2. FLRA Office of Inspector General Organization Chart



Office of Inspector General Activities

AUDITS AND EVALUATIONS

In accordance with the IG Act, the FLRA OIG conducts, supervises and coordinates audits and evaluations relating to the programs and operations of the FLRA.

Completed Audits and Evaluations

- Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2013 (AR-14-01)

The Accountability of Tax Dollars Act of 2002 Public Law 107-289 requires the FLRA OIG or an independent external auditor, as determined by the IG, to prepare and submit to Congress and the Director of the Office of Management and Budget, audited financial statements.

Under a contract monitored by the OIG, Dembo, Jones, Healy, Pennington & Marshall, P.C. (DJHPM) an independent certified public accounting firm, performed an audit of the financial statements of FLRA as of September 30, 2013, and the related statements of net cost and changes in net position, and the statements of budgetary resources. DJHPM expressed an unqualified opinion on FLRA's financial statements and reported that they presented fairly, in all material respects, the financial position of FLRA as of September 30, 2013.

DJHPM was not contracted for and did not provide an opinion on the effectiveness of FLRA's internal controls. However, DJHPM did state that they did not identify any deficiencies in internal controls over financial reporting that were considered to be material weaknesses or significant deficiencies.

- Management Letter for Fiscal Year 2013 Audit of the Federal Labor Relations Authority Financial Statements (AR-14-02)

DJHPM, under contract with the OIG, audited FLRA's balance sheet as of September 30, 2013. DJHPM also examined FLRA's internal controls over financial reporting and identified other operational matters, which resulted in a closing one of the three prior year observations. The two remaining financial management comment observations did not reach the level required to be reported as significant deficiencies or material weaknesses in our Financial Statement Audit Report of the FLRA for FY 2013.

OFFICE OF INSPECTOR GENERAL ACTIVITIES

- Evaluation of the Federal Labor Relations Authority Compliance with the Federal Information Security Management Act Fiscal Year 2013 (ER-14-01)

The E-Government Act of 2002 (P.L. 107-347), commonly referred to as FISMA, requires Federal agencies to develop, document, and implement an agency-wide information security program that provides security for the information and information systems that support the operations and assets of the agency. FISMA assigns specific responsibilities to agency heads and IGs.

FISMA requires agencies to have an annual independent evaluation performed on their information security programs and practices and to report the evaluation results to OMB. FISMA states that the independent evaluation is to be performed by the agency IG or an independent external auditor as determined by the IG.

DJHPM, on behalf of the OIG, conducted an independent evaluation of FLRA's compliance with FISMA for FY 2013 using guidelines established by FISMA, OMB, and the National Institute of Standards and Technology. A report was issued November 14, 2013. During the FY 2013 FISMA evaluation DJHPM performed a test on controls and a Vulnerability Assessment on the FLRA network. This year's testing resulted in no new findings.

The report also includes a follow up of 6 prior year issues. Each of those issues has many elements that make up each finding. If any one of the elements is open, then that issue remains open. Five issues remain open.

- Audit of Controls over Government Purchase and Travel Card Programs Fiscal Year 2013 (AR-14-03)

The Government Charge Card Abuse Act of 2012 (Charge Card Act), Public Law 112-194, requires Inspectors General to conduct periodic risk assessments (at least annually) of agency purchase cards (including convenience checks), combined integrated card programs and travel card programs to analyze the risks of illegal, improper, or erroneous purchases.

DJHPM, under contract with the OIG completed an audit of the Federal Labor Relations Authority FY 2013 Charge Card Program. A report was issued on February 24, 2014. DJHPM performed a risk assessment and reviewed a sample of purchase transactions. The review identified six deficiencies in the following areas: (1) Lack of Policy and Procedures for Purchase Cards; (2) Noncompliance with Training Policies and Procedures; (3) Untimely Payments; (4) Untimely Submission of Travel Vouchers; (5) Outdated Travel Card Policies and Procedures; and (6) Lack of Credit Worthiness Assessment New Travel Cardholders.

OFFICE OF INSPECTOR GENERAL ACTIVITIES

- Federal Labor Relations Authority's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2013 Performance and Accountability Report (ER-14-02)

The OIG made a determination that FLRA is compliant with applicable provisions of the Improper Payments Elimination and Recovery Act of 2010, in accordance with Sec.3(b) of Public Law 111-204, *Improper Payments Elimination and Recovery Act of 2010*.

- Management and Performance Challenges

The Reports Consolidation Act of 2000, Public Law 106-531, requires the IG to provide the agency head with a statement that summarizes the most serious management and performance challenges facing the agency and briefly assesses the agency's progress in addressing those challenges. On October 23, 2013, we provided the Chairman and Authority Members the most serious management and performance challenges facing the FLRA along with a brief assessment of management's progress in addressing them. These ongoing challenges included: resource shortages; information technology security; and proper handling of records. The agency has made substantial progress in addressing these challenges.

Planned Audits and Evaluations

The OIG plans to initiate the following audit and evaluations during the second half of FY 2014:

- Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2014 (AR-15-01); and
- Evaluation of the Federal Labor Relations Authority's Compliance with the Federal Information Security Management Act Fiscal Year 2014 (ER-15-01).

INVESTIGATIONS

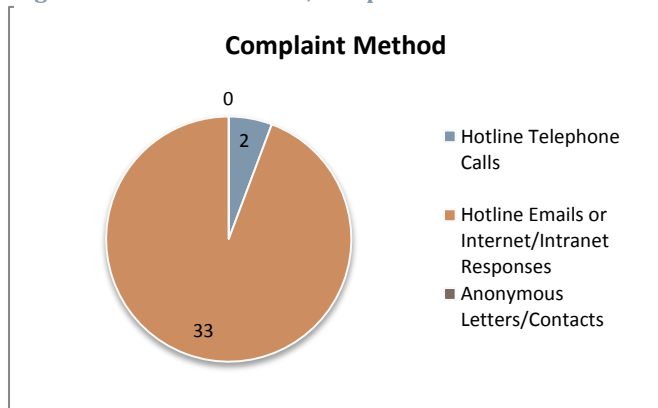
The FLRA OIG receives and investigates allegations of fraud, waste, abuse and misconduct within FLRA programs and operations. The FLRA OIG investigations can give rise to administrative, civil and criminal penalties. Based on investigations conducted, the FLRA IG issues a report that sets forth the allegations and an objective description of the facts to FLRA management regarding administrative and civil matters. Investigations which uncover potential criminal activity are referred to the Department of Justice. As of the end of the semiannual reporting period, the OIG closed one investigation (IR-14-01).

OFFICE OF INSPECTOR GENERAL ACTIVITIES

OIG Hotline

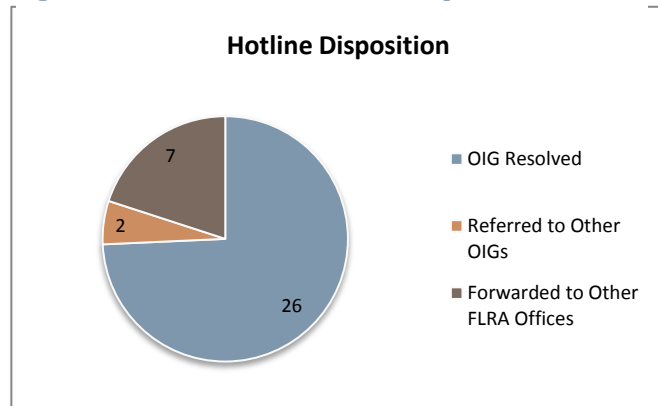
In order to facilitate reporting of allegations, FLRA OIG maintains a hotline (see “Contacting the Office of Inspector General”). Callers who have general questions or concerns that do not fall within the OIG’s jurisdiction are referred to other entities, such as other FLRA offices, Federal agencies and local or state governments.

Figure 4. FLRA OIG Hotline, Complaint Method



During the reporting period, we received 35 hotline complaints. These hotline complaints were received via the following methods: 2 telephone call and 33 email or internet/intranet responses. Additionally, the OIG resolved 26 of the complaints, referred 2 to other OIGs, and forwarded 7 to other FLRA offices.

Figure 3. FLRA OIG Hotline, Hotline Disposition



OTHER ACTIVITIES

Peer Review

Offices of Inspectors General performing audits are required to perform (and undergo) reviews of other OIG offices on a 3-year cycle. Peer reviews are conducted of an OIG audit organization’s system of quality control in accordance with the Council of Inspectors General on Integrity and Efficiency (CIGIE) Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General, based on requirements in the Government Auditing Standards (Yellow Book). Federal audit organizations can receive a rating of pass, pass with deficiencies, or fail.

Section 989C of the Dodd-Frank Wall Street and Consumer Protection Act of 2010 contains additional semiannual reporting requirements pertaining to peer review reports. Federal

OFFICE OF INSPECTOR GENERAL ACTIVITIES

Inspectors General are required to engage in peer review processes related to audit operations. In keeping with Section 989C, our office is reporting the following information related to its peer review activities. These activities cover our role as both the reviewed, and the reviewing OIG.

Peer Review Planned on FLRA OIG Audit Operations

The Corporation for National and Community Service OIG is scheduled to perform a peer review of the FLRA's OIG system of quality control and issue a report in the 2nd half of FY 2014.

Peer Review to be Conducted by FLRA OIG on Other Audit Operations

The FLRA OIG is not currently scheduled to perform a peer review on other audit operations. The next peer review to be conducted on other audit operations system of quality control is projected for FY 2015.

Memorandum of Understanding

In accordance with Section 6 of the Inspector General Reform Act of 2008, each Inspector General shall have his or her own (not reporting to agency management) legal counsel, or obtain the services of a counsel appointed by and directly reporting to another Inspector General or CIGIE on a reimbursable basis. The OIG signed a Memorandum of Understanding (MOU) with the Department of Treasury OIG to provide legal services on a fiscal-year basis.

Regulatory Review

Section 4(a)(2) of the Inspector General Act of 1978, as amended, requires the OIG to review existing and proposed legislation and regulations relating to FLRA programs and operations of FLRA. During this reporting period the OIG did not review any legislation and regulations relating to FLRA.

Liaison Activities

The IG is a member of the CIGIE, which was established on October 14, 2008, pursuant to the Inspector General Reform Act of 2008. Additionally, the FLRA IG is a member of the Inspection and Evaluation Committee and the Professional Development Committee.

REPORTING REQUIREMENTS OF THE INSPECTOR GENERAL ACT OF 1978, AS AMENDED

The reporting requirements of the Inspector General Act of 1978, as amended, are listed in the following table along with the location of the required information. The word “None” appears where there is no data to report under a particular requirement.

IG ACT OF 1978, AS AMENDED CROSSED REFERENCE		
REFERENCE	REPORTING REQUIREMENT	PAGE
Section 4(a)(2)	Review of legislation and regulations	p.10
Section 5(a)(1)	Significant problems, abuses, and deficiencies relating to the administration of programs and operations	None
Section 5(a)(2)	Recommendations with respect to significant problems, abuses or deficiencies	None
Section 5(a)(3)	Recommendations included in previous semiannual reports on which corrective action has not been completed (TABLE I)	p.13
Section 5(a)(4)	Matters referred to prosecutive authorities	None
Section 5(a)(5)	Summary of reports	None
Section 5(a)(6)	Listing by subject of audit reports issued (TABLE II)	p.14
Section 5(a)(7)	Summary of significant reports	None
Section 5(a)(8)	Statistical table – Reports with questioned costs (TABLE III)	p.15
Section 5(a)(9)	Statistical table – Recommendations that funds be put to better use (TABLE IV)	p.16
Section 5(a)(10)	Summary of each audit report, inspection report, and evaluation report without management decisions	None
Section 5(a)(11)	Description and explanation of revised management decision	None
Section 5(a)(12)	Management decision with which the IG is in disagreement	None
Section 5(a)(13)	Information under section 05(b) of the Federal Financial Management Improvement Act (FFMIA) of 1996	None
Section 5(a)(14)	Peer Review Activity	p.9

Table 1. Inspector General Act of 1978, as Amended Crossed Reference

FIRST HALF OF FY 2014 FREEDOM OF INFORMATION ACT REQUESTS

FLRA OIG FOIA ACTIVITIES	
ACTIVITY	TOTAL
Number of Freedom of Information Act (FOIA) Requests Received	2
Number of FOIA Requests Processed	2
Number Granted	
Number Partially Granted	
Number Not Granted	
Reasons for Denial	
No Records Available	2
Referred to Other Agencies	
Requests Denied in Full Exemption 3	
Requests Denied in Full Exemption 5	
Requests Denied in Full Exemption 7(A)	
Requests Denied in Full Exemption 7(C)	
Request Withdrawn	
Not a Proper FOIA Request	
Not an Agency Record	
Duplicate Request	
Other	
Requests for OIG Reports from Congress and Other Government Agencies	
Received	
Processed	
Number of OIG Reports/Documents Released in Response to Requests	

Table 2. Federal Labor Relations Authority Office of Inspector General Freedom of Information Act Activities

TABLE 1. SUMMARY OF AUDIT REPORTS WITH CORRECTIVE ACTIONS OUTSTANDING FOR MORE THAN 1 YEAR

OUTSTANDING AUDIT REPORTS AND RECOMMENDATION(S) STATUS

REPORT TITLE	REPORT NUMBER	ISSUE DATE	TOTAL	CLOSED	OPEN
Report on Evaluation of FLRA's FISMA Compliance	FY09FISMA	07/09	16	13	3
Evaluation of the FLRA Compliance with the FISMA	ER-12-01	11/11	7	5	2
Management Letter for Fiscal Year 2011 Audit of the FLRA Financial Statements	AR-12-02	12/11	3	1	2

TABLE 2. LIST OF AUDIT REPORTS ISSUED

ISSUED AUDIT REPORTS					
REPORT NUMBER	ISSUE DATE	REPORT TITLE	QUESTIONED COST	UNSUPPORTED COST	FUNDS PUT TO BETTER USE
AR-14-01	12/6/13	Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2013	\$0	\$0	\$0
AR-14-02	12/19/13	Management Letter for Fiscal year 2013 Audit of the Federal Labor Relations Authority Financial Statements	\$0	\$0	\$0
AR-14-03	2/24/14	Audit of Controls over Government Purchase and Travel Card Programs Fiscal Year 2013	\$0	\$0	\$0
ER-14-01	11/14/13	Evaluation of the Federal Labor Relations Authority Compliance with the Federal Information Security Management Act Fiscal Year 2013	\$0	\$0	\$0
ER-14-02	2/11/14	Federal Labor Relations Authority Compliance with the Improper Payments Elimination and Recovery Act of 2010	\$0	\$0	\$0

TABLE 3. REPORTS WITH QUESTIONED COSTS

QUESTIONED COSTS			
DESCRIPTION	NUMBER OF REPORTS	QUESTIONED COST	UNSUPPORTED COST
A. For which no management decision has been made by the commencement of the reporting period.	0	\$0	\$0
B. Which were issued during the reporting period.	0	\$0	\$0
Subtotals (A + B)	0	\$0	\$0
C. For which a management decision was made during the reporting period.	0	\$0	\$0
i. Dollar value of disallowed costs; and	0	\$0	\$0
ii. Dollar value of costs not disallowed.	0	\$0	\$0
D. For which no management decision has been made by the end of the reporting period.	0	\$0	\$0
E. Reports for which no management decision was made within 6 months of issuance.	0	\$0	\$0

TABLE 4. RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

FUNDS TO BE PUT FOR BETTER USE		
DESCRIPTION	NUMBER OF REPORTS	UNSUPPORTED COST
A. For which no management decision has been made by the commencement of the reporting period.	0	\$0
B. Which were issued during the reporting period.	0	\$0
Subtotals (A + B)	0	\$0
C. For which a management decision was made during the reporting period.	0	\$0
i. Dollar value of recommendations that were agreed to by management; and	0	\$0
ii. Dollar value of recommendations that were not agreed to by management.	0	\$0
D. For which no management decision has been made by the end of the reporting period.	0	\$0
E. Reports for which no management decision was made within 6 months of issuance.	0	\$0

APPENDIX A. ACRONYMS AND ABBREVIATIONS

ACRONYMS/ABBREVIATIONS AND DEFINITIONS

ACRONYM ABBREVIATION	DEFINITION
ARB	Arbitration (type of FLRA case)
CIGIE	Council of Inspectors General on Integrity and Efficiency
DJHPM	Dembo, Jones, Healy, Pennington & Marshall, P.C.
FFMIA	Federal Financial Management Improvement Act
FISMA	Federal Information Security Management Act of 2002
FLRA	Federal Labor Relations Authority
FOIA	Freedom of Information Act
FSLRB	Foreign Service Labor Relations Board
FY	Fiscal Year
IG	Inspector General
NEG	Negotiability (Type of FLRA case)
OGC	Office of the General Counsel
OIG	Office of Inspector General
OMB	Office of Management and Budget
PL.	Public Law
REP	Representation (Type of FLRA Case)
STATUTE	Federal Service Labor-Management Relations Statute
ULP	Unfair Labor Practice (Type of FLRA case)

APPENDIX B. DEFINITIONS OF TERMS USED

TERMS AND DEFINITIONS

TERM	DEFINITION
Disallowed Cost	A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government.
Final Action	The completion of all actions that management has concluded, in its management decision, are necessary with respect to the findings and recommendations. If management concluded that no actions were necessary, final action occurs when management decision is issued.
Management Decision	An evaluation by management of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions concluded to be necessary.
Questioned Cost	A cost questioned because of: (a) an alleged violation of a law, regulation, contract, or other agreement or document governing the expenditures of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.
Recommendation That Funds Be Put To Better Use	A recommendation that funds could be used more efficiently if management took actions to complete the recommendation, including: (a) reduction in outlays; (b) deobligation of funds; (c) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor; (d) avoidance of unnecessary expenditures noted in preaward reviews of contract; or (e) any other savings which are specifically identified.
Unsupported Cost	A cost questioned because, at the time of the audit, such cost is not supported by adequate documentation.

CONTACTING THE OFFICE OF THE INSPECTOR GENERAL



If you believe an activity is wasteful, fraudulent, or abusive of Federal funds, contact us:

Office of Inspector General

Mail 1400 K Street N.W., Suite 250,

Washington, DC 20424

Tel (800)331-3572

Fax (202)343-1072

Email oigmail@flra.gov

Online Hotline [FLRA.gov/oig-hotline](http://flra.gov/oig-hotline)

The complainant may remain confidential; allow their name to be used; or anonymous. If the complainant chooses to remain anonymous, FLRA OIG cannot obtain additional information on the allegation, and also cannot inform the complainant as to what action FLRA OIG has taken on the complaint. Confidential status allows further communication between FLRA OIG and the complainant after the original complaint is received. The identity of complainants is protected under the provisions of the Whistleblower Protection Act of 1989 and the Inspector General Act of 1978. To learn more about the FLRA OIG, visit our Website at <http://flra.gov/oig>