



OIG Office of Inspector General
Federal Labor Relations Authority

ANNUAL AUDIT PLAN

Fiscal Year 2025

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OVERVIEW

As set forth in the Inspector General Act of 1978, as amended, the Federal Labor Relations Authority (FLRA) Office of Inspector General (OIG) is responsible for providing direction for and conducting, supervising, and coordinating audits and other reviews relating to the programs and operations of the FLRA.

This Annual Audit Plan (Plan) for Fiscal Year (FY) 2025 describes audits and other reviews that would be beneficial to the FLRA’s mission. In formulating this Plan, we considered:

- Statutory and regulatory requirements, including from the:
 1. Inspector General Act of 1978, as amended;
 2. Chief Financial Officers Act of 1990, as amended;
 3. Federal Information Security Modernization Act of 2014 (FISMA), as amended;
 4. Privacy Act of 1974, as amended, and Consolidated Appropriations Act, 2005, as amended;
 5. Government Charge Card Abuse Prevention Act of 2012, as amended;
 6. Payment Integrity Information Act of 2019 (PIIA); and
 7. Reports Consolidation Act of 2000, as amended.
- Audit and other reviews experience and frequency; and
- Complaints received and investigations conducted in prior years.

How We Created the Annual Audit Plan

The FLRA OIG intends to focus on identifying and responding to issues that are most critical to the FLRA’s mission. For purposes of this Plan, we have identified mandatory audits and reviews, as well as planned discretionary audit and review activities that will support the agency’s mission.

WHO WE ARE

Values

The OIG will accomplish its mission and conduct its operations consistent with the following values:

Independence

Independence is a fundamental value guiding OIG operations and our arms-length partnership with the Chairman and Authority Members. In all matters, we will make independent and objective judgments free from:

- undue internal and external influences or pressures, or other organizational impairments.
- personal bias or other personal impairments.
- direct financial or other potential conflicts of interest.

Integrity

The OIG adheres to the highest standards of integrity in its dealings with its employees, as well as the Chairman and Authority Members, Congress, and the public. We will:

- be honest, candid, fair and constructive.
- conduct our work in an objective, fact-based, nonpartisan, and non-ideological manner.
- use Government information, resources, and position for official purposes.
- exercise discretion in using information acquired during the course of our work, appropriately balancing transparency with the proper use of that information.
- honor our responsibilities to the public interest, consistent with the highest ethical principles.

Excellence

Achieving our mission demands quality and high-performance standards. We will:

- bring appropriate knowledge, skills, and abilities to our work.
- maintain an effective quality control process.
- build efficiency, effectiveness, and security into our infrastructure, internal operations, and work processes.
- make constructive recommendations to address problems and issues, with proper consideration of the Authority's mission, goals, functions, and risks.

Professionalism

We effectively use our knowledge, skills, and experience to perform our duties, in good faith and integrity. We will:

- treat others with respect and dignity.
- follow applicable professional and technical standards.
- comply with applicable laws and regulations.
- conduct our work in a constructive manner.
- exercise professional judgment and common sense.

Public Interest

The public interest is defined as the collective well-being of the community of the people and entities that we serve. We will:

- seek to protect the public interest and preserve the public trust.
- observe integrity, objectivity, and independence in our work.
- be accountable and responsive to the FLRA, the Congress, and the public.

Roles and Responsibilities

The Inspector General Act of 1978, as amended, required the FLRA and other “designated Federal entities” to establish an OIG.

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 agency; 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.

MANDATORY AUDITS AND REVIEWS

The Inspector General performs audits and reviews required by law, statute, or other authority. The table below identifies the subject of each mandatory audit and review and includes a brief description of the requirement and timing of the report's release.

Table 1: Mandatory Audits and Reviews for FY 2025

Subject	Description	Timing
External Peer Review	Government Auditing Standards require audit organizations that perform audits or attestation engagements to undergo an external peer review every three years. The FLRA OIG to perform a review of the Federal Maritime Commission OIG this FY.	March 2025
FLRA's Compliance with the PIIA for FY 2024	Requires the Inspector General to determine if the FLRA complies with the PIIA and submit a report for each FY to the head of the agency, the Senate Committee on Homeland Security and Governmental Affairs, the House Committee on Oversight and Government Reform, and the Comptroller General.	May 2025
Review of FLRA's Privacy and Data Protection Program for FY 2025	The Consolidated Appropriations Act, 2005, as amended, requires a periodic report by the Inspector General in review of the agency's compliance with established privacy and data protection procedures and policies.	June 2025
Quality Assurance Review	The FLRA OIG is required to have an annual quality assurance review of the FLRA OIG audit function. The quality assurance review will assess whether the FLRA OIG carries out its work in accordance with: established policies and procedures, including Generally Accepted Government Auditing Standards; Office of Management and Budget (OMB) and Government Accountability Office guidance; and statutory provisions applicable to OIG audits.	June 2025
FISMA - CyberScope Assessment	Requires the Inspector General to perform an annual assessment of the agency's information security program. The OMB and the Department of Homeland Security dictate the format, contents, and submission requirements annually.	July 2025

Subject	Description	Timing
Top Management and Performance Challenges Facing the FLRA for FY 2026	Each Inspector General is required by law, the Reports Consolidation Act of 2000, as amended, to provide the agency head with a statement that “summarizes what the inspector general considers to be the most serious management and performance challenges facing the agency” and “assesses the agency’s progress in addressing those challenges.”	September 2025
Financial Statement Audit	Requires the Inspector General to perform an independent audit of the FLRA’s annual financial statement. The Inspector General is required to render an opinion on whether the FLRA’s financial statements are presented fairly in all material aspects; report on internal control; and report on compliance with laws and regulations as they pertain to the financial statements.	November 2025
Charge Card Program and Risk Assessment for FY 2025	Requires the Inspector General to conduct a risk assessment of agency purchase cards, travel cards, fleet cards, and convenience checks. It also requires the Inspector General to submit an annual status report of purchase and travel card audit recommendations to the Director of the OMB 120 days after the end of each FY.	January 2026

PLANNED DISCRETIONARY AUDITS AND REVIEWS

This section identifies the planned discretionary audits and reviews the OIG anticipates in 2025. The table below identifies the subject of each planned discretionary review and includes a brief description of the requirement and timing of the report’s release.

Table 2: Planned Discretionary Audits and Reviews for FY 2025

Subject	Description	Timing
Follow-up on the Evaluation of the FLRA’s Compliance with the Privacy Act Mandatory Annual Training Requirement for FY 2023	Follow-up on the 3 recommendations from the <i>Evaluation of the FLRA’s Compliance with the Privacy Act Mandatory Annual Training Requirement for FY 2023</i> (Report #MAR-25-01)	May 2025
Follow-up on the Management Advisory Memorandum Regarding FLRA Nondisclosure Requirements and Whistleblowing Rights	Follow-up on the 6 recommendations from the <i>Management Advisory Memorandum Regarding FLRA Nondisclosure Requirements and Whistleblowing Rights</i> (Report #MAM-24-02)	September 2025

Acronyms and Abbreviations

FISMA Federal Information Security Modernization Act of 2014, as amended

FLRA Federal Labor Relations Authority

FY Fiscal Year

OIG Office of Inspector General

OMB Office of Management and Budget

PIIA Payment Integrity Information Act of 2019

Plan Annual Audit Plan

Contacting the Office of Inspector General



If you know about fraud, waste, abuse, or misconduct relating to an FLRA program, contract, or employee, you may report it to the FLRA OIG Hotline:

<https://www.flra.gov/OIG-Hotline>

When reporting information, you may choose to be confidential, which means the FLRA OIG will not disclose your identity without your consent, unless the Inspector General determines that such a disclosure is unavoidable during the course of an investigation. You may instead choose to be anonymous. Anonymous reports may limit our ability to process the information you provide as we would not be able to contact you for additional information or clarification. To learn more about the FLRA OIG, visit our website at <https://www.flra.gov/components-offices/offices/office-inspector-general>.

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