



**OIG** Office of Inspector General  
Federal Labor Relations Authority

STRATEGIC PLAN

2023 – 2027

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# Message from the Inspector General

I am pleased to present the 2023-2027 Strategic Plan of the Office of Inspector General (OIG), Federal Labor Relations Authority (FLRA). This Strategic Plan outlines our vision and priorities for the future that guide the office as we carry out our mission to provide objective oversight to promote economy, efficiency and effectiveness and integrity of FLRA programs.

The FLRA OIG has four broad responsibilities: conducting, and supervising audits and investigations; reviewing legislation; making recommendations to management aimed at promoting the efficiency, effectiveness and integrity of the establishment; and keeping the Chairman, Authority Members and Congress fully apprised about its compliance with laws, regulations and policies and recommending corrective actions, when appropriate.

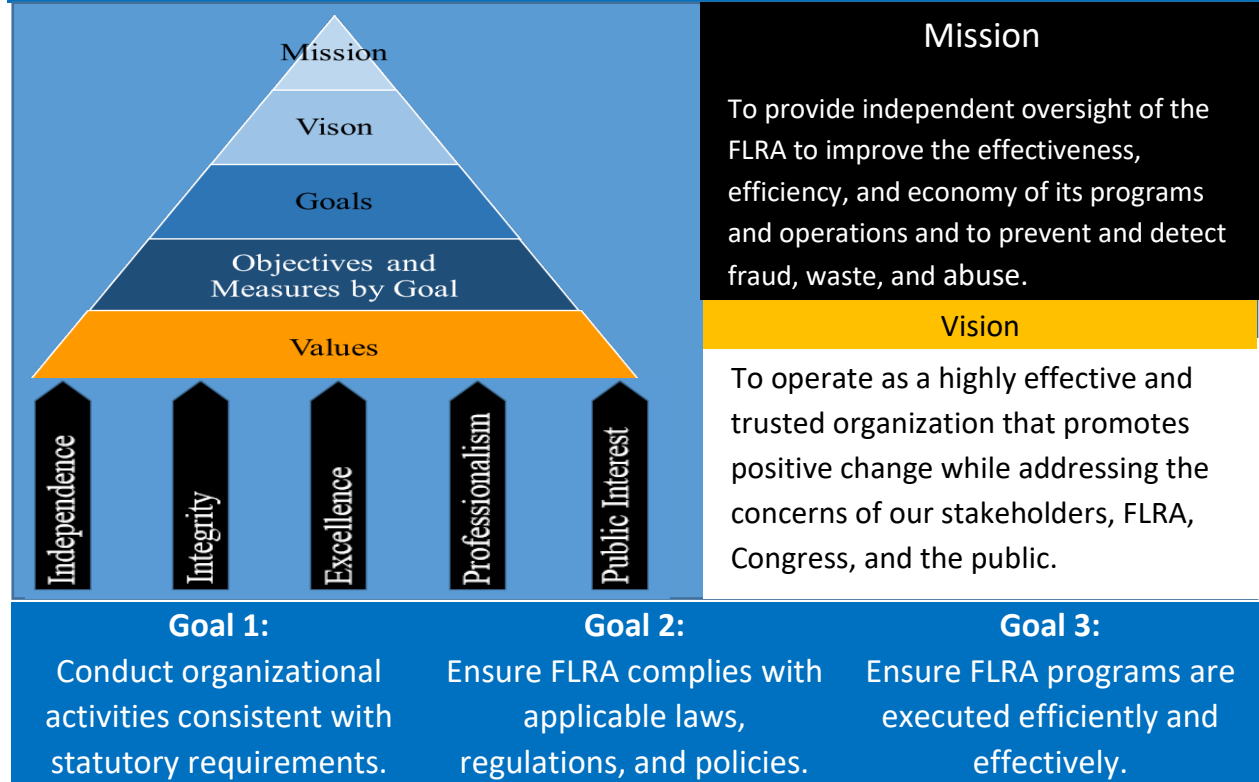
This strategic plan provides information which addresses how we will fulfill statutory requirements established by the Inspector General Act of 1978, as amended, and identifies our planned work. The plan aims to establish a deeper linkage between our work, the larger FLRA organizational objectives and the material and unvarying recommendations from the Congress.

This plan is a roadmap to guide our workforce in planning and conducting oversight work, optimizing use of our available resources and delivering results for our stakeholders. While designed around specific expectations and indicators of success, it is also intended to be flexible, sensitive to the availability of resources, and adaptive to the dynamic environment in which the FLRA OIG operates.



Dana A. Rooney  
Inspector General

# STRATEGIC PLAN OVERVIEW



## Objectives

- Ensure compliance with provisions of the Inspector General Act of 1978, as amended, including key requirements such as completing mandatory audits, reviews, and reports.
- Successfully undergo a peer review every 3 years.
- Successfully undergo an annual review of the OIG's quality assurance program.

## Objectives

- Ensure compliance with laws, regulations, and policies pertaining to:
  - financial management;
  - information technology;
  - acquisition/procurement; and,
  - human capital management.

## Objectives

- Review implementation of the Government Performance and Results Act (GPRA) Modernization Act of 2010.
- Identify opportunities for realizing savings or avoiding costs.

# WHO WE ARE

## Values

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

### Independence

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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

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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

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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

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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

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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, (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.

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.

# GOALS, OBJECTIVES AND MEASURES BY GOAL

## Goals

The FLRA OIG has developed three goals and nine corresponding objectives to guide our work over the next 5 years. We have also developed measures to help assess our progress towards achieving our objectives. Each objective highlights areas of focus where we plan to target our efforts.

## Objectives and Measures by Goal

### ***Goal 1: Conduct organizational activities consistent with statutory requirements.***

The IG Act establishes FLRA OIG requirements for conducting independent audits, investigations, inspections and evaluations, and other reviews of the FLRA's programs and operations. Consistent with these requirements, our work will focus on the strategic objectives described below.

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#### ***Objective 1.1: Ensure compliance with provisions of the IG Act including key requirements such as completing mandatory audits, reviews and reports.***

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.

***Semiannual Reports:*** The OIG is required to prepare a Semiannual Report in accordance with the IG Act. The report covers audits, investigations and other reviews conducted by the OIG for a 6-month period. Section 5(b) of the IG Act provides that the semiannual report must be transmitted by the establishment head to the appropriate committees or subcommittees of the Congress within 30 days after receipt of the report. Further, the IG Act requires the Semiannual Report of the Inspector General to be made available to the public within 60 days upon request and at a reasonable cost. This requirement can be satisfied by posting the reports to the Agency's internet website.

#### **Measure 1.1.1: Complete the OIG Semiannual Reports to Congress**



**Target:** The reports are completed in a timely manner and in accordance with applicable standards

**Financial Statements Audit:** The FLRA OIG oversees the work of an independent public accountant firm contracted to conduct the audit of FLRA's financial statements in accordance with Government Auditing Standards and applicable policy (e.g., Office of Management and Budget (OMB) guidance).

In general, the objective of the audit is to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audits include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, and include reporting on compliance with laws and regulations.

**Measure 1.1.2:** Complete annual financial statements audit.



Target: The reports are completed in a timely manner and in accordance with applicable standards

**Federal Information Security Management Act:** The Federal Information Security Management Act (FISMA), Title III of Public Law 107-347, requires that each agency develop and implement an agency-wide security program to provide information security throughout the life cycle of all agency systems, including systems managed on behalf of the agency by another agency, contractor, or other source. The FISMA looks to the agency's Chief Information Officer to ensure compliance with the Act's requirements.

The FISMA also requires each OIG to perform an annual independent evaluation of their agency's information security program and practices. The evaluations are designed to test the effectiveness of controls and techniques for a representative subset of the agency's information systems and to assess compliance with the FISMA requirements. Each agency head is required to submit the results of the OIG's independent evaluation- along with the agency's report of the adequacy and effectiveness of information security policies, procedures, and practices-to the Director of OMB on an annual basis.

We plan to perform an independent evaluation of FLRA's information security program and practices on an annual basis.

**Measure 1.1.3:** Complete annual reviews of the Authority's information security program.



Target: Audit is completed in a timely manner and in accordance with applicable standards.



**Government Charge Card Abuse Prevention Act of 2012:** On October 5, 2012, the President signed into law the Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act) and applicable OMB requirements. Those requirements include OMB Circular No. A-123, Appendix B (Revised August 27, 2019), Improving the Management of Government Charge Card Programs.

The Charge Card Act requires all executive branch agencies to establish and maintain safeguards and internal controls for purchase cards, travel cards, integrated cards and centrally billed accounts consistent with existing OMB guidance.

IGs will conduct periodic (at least annually) risk assessments 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.

**Measure 1.1.4:** Complete annual reviews of the Authority's Purchase Card Program.



Target: The reviews are completed in a timely manner and in accordance with applicable standards.

**Privacy Program:** The Privacy Act of 1974 regulates the use of personal information by the United States (U.S.) Government. Specifically, it establishes rules that determine what information may be collected and how information can be used in order to protect the personal privacy of U.S. citizens.

The Consolidated Appropriations Act of 2005 requires agencies to assign a Chief Privacy Officer who is responsible for identifying and safeguarding personally identifiable information and requires an independent third-party review of agency use of personally identifiable information and of its privacy and data protection policies and procedures periodically.

The OIG will conduct Privacy and Data Protection review in accordance with privacy and data protection related laws and guidance (e.g. Privacy Act of 1974, OMB memorandums, Consolidated Appropriations Act of 2005 etc.).

**Measure 1.1.5:** Complete biannual reviews of the Authority's Privacy and Data Program.



Target: The reviews are completed in a timely manner and in accordance with applicable standards.

**Improper Payment Elimination and Recovery Improvement Act of 2012:** In accordance with Sec.3 (b) of Public Law 111-204, *Improper Payments Elimination and Recovery*

*Improvement Act of 2012*, is to provide estimates and reports of improper payments by Federal agencies to prevent the loss of taxpayer dollars.

The improper payment reporting requirements was recently amended by the Payment Integrity Information Act of 2019 (PIIA). Guidance issued by OMB recommends each inspector general should perform a review in order determine if an agency is compliant with PIIA.

**Measure 1.1.6:** Complete annual reviews of the FLRA’s compliance with PIIA.



Target: The reviews are completed in a timely manner and in accordance with applicable standards.

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***Objective 1.2: Successfully undergo a peer review every 3 years.***

***Peer Review:*** Offices of Inspector General who engage in performing audits are required to undergo (and perform) 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 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. The last peer review report was issued on September 29, 2020. The next review will take place in 2023.

**Measure 1.2:** Rating on the peer review.



Target: Rating of pass.

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***Objective 1.3: Successfully undergo an annual review of the OIG’s quality assurance program.***

***Quality Assurance Review:*** A quality assurance review must be conducted annually. The quality assurance program is designed to assess whether the FLRA, OIG carries out its work in accordance with:

- established policies and procedures, including Generally Accepted Government Auditing Standards;
- applicable OMB and Government Accountability Office guidance; and
- Statutory provisions applicable to OIG audits.

The quality assurance program is built around annual quality assurance evaluations of the audits performed by the OIG during the year prior to the quality assurance review.

**Measure 1.3:** Reviews are conducted annually.



Target: The reviews are completed in a timely manner and in accordance with applicable standards.

## ***Goal 2: Ensure FLRA complies with applicable laws, regulations and policies (LRPs).***

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### ***Objective 2.1: Ensure compliance with LRPs pertaining to financial management.***

The FLRA OIG plans to perform compliance audits or reviews in the following areas:

***The Prompt Payment Act:*** This act requires executive departments and agencies to pay commercial obligations within certain time periods and to pay interest penalties when payments are late. The Prompt Payment Act ensures that Federal agencies pay vendors in a timely manner.

***OMB Circular A-11:*** This circular provides guidance on preparing the agencies budget and instructions on budget execution.

***OMB Circular A-123:*** This circular defines management's responsibility for internal control in Federal agencies.

**Measure 2.1:** Number of reviews or evaluation conducted within the focus areas above.



Target: Perform at least one review covering the compliance with financial management LRPs over the next 5 years.

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### ***Objective 2.2: Ensure compliance with LRPs pertaining to information technology.***

The FLRA OIG plans to perform compliance audits or reviews in the following areas.

**Measure 2.2:** Number of reviews or evaluation conducted within the focus area above.



Target: Perform at least two reviews covering the compliance with information technology LRPs over the next 5 years.

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***Objective 2.3: Ensure compliance with LRPs pertaining to acquisition/procurement.***

The FLRA OIG plans to perform compliance audits or reviews in the following area:

***The Federal Acquisition Regulation:*** The Office of Federal Procurement Policy in the OMB plays a central role in shaping the policies and practices Federal agencies use to acquire the goods and services they need to carry out their responsibilities. The OMB issues the Federal Acquisition Regulation, which is a substantial and complex set of rules governing the Federal government's purchasing process. The OMB also issues policy guidance through Federal acquisition circulars.

**Measure 2.3:** Number of reviews or evaluation conducted within the focus areas above.



Target: Perform at least one review covering the compliance with acquisition/procurement LRPs over the next 5 years.

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***Objective 2.4: Ensure compliance with LRPs governing electronic records.***

The FLRA OIG plans to perform compliance audits or reviews in the following areas:

***Electronic Records:*** On October 5, 2022, the OIG noted that one of the top management challenges for FLRA is compliance with OMB's and NARA's requirement to manage all permanent records in electronic format only. OMB subsequently in M-23-07 issued on December 23, 2022, reiterated its requirement that all federal agencies manage permanent records in electronic format only. Furthermore, OMB stated that all temporary records must be stored and managed in electronic format as well. Any exceptions to maintain and manage records in analog format must be approved by NARA and those records must be stored in a commercial storage facility. The deadline for compliance is June 30, 2024. The OIG will review FLRA's policies, practices and controls pertaining to both permanent and temporary records management and storage.

The OIG will review compliance with provisions of the act.

**Measure 2.4:** Number of reviews or evaluation conducted within the focus areas above.



Target: Perform at least one review covering the compliance

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with electronic records LRPs over the next 5 years.

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**Objective 2.5: Conduct discretionary reviews or audits on various issues.**

To ensure the FLRA OIG has the flexibility to address pressing and developing issues that arise, the FLRA OIG has planned to perform one to two discretionary reviews each year. These reviews will be selected based on observations and or findings made during our mandated and other reviews.

**Measure 2.5:** Number of reviews or evaluation conducted within the focus areas above.



Target: Perform at least one to two discretionary reviews each year.

**Goal 3: Ensure FLRA programs are executed efficiently and effectively.**

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**Objective 3.1: Review implementation of the GPRA Modernization Act of 2010.**

The FLRA OIG plans to perform compliance audits or reviews in the following area: Under both the GPRA of 1993 and the GPRA Modernization Act of 2010, agencies shall include in their strategic plan the elements in 5 USC 306.

The OMB Circular A-11, Section 210 defines that all other agencies (small agencies) are subject to the GPRA Modernization Act that were not required to establish Agency Priority Goals are required to follow all sections *except* 210.4 and 210.5.

**Section 210.8:**

Requires small agencies to produce their Strategic Plans, Annual Performance Plans, and Annual Performance Reports in portable document format using their existing processes and publication procedures. These agencies will include a link to the agency's plans and reports on Performance.gov by emailing [PREPSupport@gsa.gov](mailto:PREPSupport@gsa.gov) or [performance@omb.gov](mailto:performance@omb.gov).

**Section 210.11**

Defines the content for Strategic Plans, Annual Performance, Plans, and Annual Performance Reports.

**Measure 3.1:** Number of reviews or evaluation conducted within the focus areas above.



Target: Perform at least one evaluation or review in the area above during the next 5 years.

## Challenges and Risks to the OIG Strategic Plan

Consistent with the provisions of the Government Performance and Results Act of 1993, the OIG has identified potential internal complications and external challenges beyond the control of the OIG that could affect the OIG fully realizing its strategic goals.

The internal risk is primarily related to the fact that the FLRA OIG is very small with limited resources. The FLRA OIG is comprised of the Inspector General and a single auditor. A small IG organization has all the same required audits and administrative burden that a large IG has; however, it only has two FTE to fulfill the requirements. Any turnover in positions will have a significant impact the OIG efforts.

The main external challenges include having sufficient budget resources to accomplish the OIG's strategic plan and goals.

## Acronyms and Abbreviations

FISMA	Federal Information Security Management Act
FLRA	Federal Labor Relations Authority
GPRA	Government Performance and Results Act
IG Act	Inspector General Act of 1978
LRP	Laws, Regulations, and Policies
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIIA	Payment Integrity Information Act of 2019
U.S.	United States

# Contacting the Office of Inspector General



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

**Online Hotline:** [FLRA.gov/OIG-FILE\\_A\\_COMPLAINT](https://flra.gov/OIG-FILE_A_COMPLAINT)

**Email:** [OIGMAIL@FLRA.gov](mailto:OIGMAIL@FLRA.gov)

The complainant may remain confidential; allow their name to be used; or remain 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 complainant 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>

## OIG Contact Information

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