INSPECTOR GENERAL

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

MEMORANDUM

DATE: November 15, 2024

TO: Susan Tsui Grundmann
Chairman

FROM: Dana Rooney
Inspector General

SUBJECT: Audit of the Federal Labor Relations Authority's Financial Statements for Fiscal Year 2024 (Report No. AR-25-01)

INTRODUCTION

The Chief Financial Officer's Act, as amended, requires the Federal Labor Relations Authority (FLRA) Inspector General or an independent auditor, as determined by the Inspector General, to audit FLRA's financial statements. We contracted with the independent certified public accounting firm of Dembo Jones, P.C. (Dembo Jones) to audit the financial statements of FLRA as of September 30, 2024 and 2023, and for the years then ended. The contract required that the audit be performed in accordance with U.S. generally accepted government auditing standards and Office of Management and Budget Circular No. A-136, *Financial Reporting Requirements*.

RESULTS OF INDEPENDENT AUDIT

In its audit of FLRA, Dembo Jones noted:

- The financial statements were fairly presented, in all material respects, in accordance with U.S. generally accepted accounting principles;
- No material weaknesses or significant deficiencies in internal control over financial reporting. Dembo Jones was not contracted for and did not provide an opinion on the effectiveness of FLRA's internal controls;
- Other non-reportable matters involving internal control and its operation that will be communicated in a separate management letter to FLRA management; and
- No instances of reportable noncompliance with laws and regulations.

EVALUATION OF AUDITORS' PERFORMANCE

In connection with the contract, we reviewed Dembo Jones report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on FLRA's financial statements or conclusions about the effectiveness of internal control, whether FLRA's financial management systems substantially complied with the Federal Financial Management Improvement Act of 1996; and compliance with laws and regulations. Dembo Jones is responsible for the attached auditor's report dated November 15, 2024, and the conclusions expressed in the report. However, our review disclosed no instances where Dembo Jones did not comply, in all material respects, with U.S. generally accepted government auditing standards.

I appreciate the courtesy and cooperation extended to Dembo Jones during the audit. Should you or your staff have questions, you may contact me at (771) 444-5713.

Attachment

cc: Colleen Duffy Kiko, Member
Anne Wagner, Member
Michael Jeffries, Executive Director
Gregory Mister, Director Budget and Finance

UNITED STATES FEDERAL LABOR RELATIONS AUTHORITY

Office of Inspector General

Financial Statement Audit

FINANCIAL STATEMENT AUDIT OF THE FEDERAL LABOR RELATIONS AUTHORITY

FISCAL YEAR 2024

REPORT NO. AR-25-01

NOVEMBER 2024

Federal Labor Relations Authority
1400 K Street, N.W. 3rd Floor, Washington, D.C. 20424

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INDEPENDENT AUDITOR’S REPORT

Independent Auditors' Report

Susan Tsui Grundmann, Chairman
Federal Labor Relations Authority

In our audits of the Fiscal Years 2024 and 2023 financial statements Federal Labor Relations Authority (FLRA) we found:

- FLRA's financial statements as of and for the fiscal years ended September 30, 2024, and 2023, are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles;
- no material weaknesses in internal control over financial reporting based on the limited procedures we performed;[1] and
- no reportable noncompliance for Fiscal Year 2024 with provisions of applicable laws, regulations, contracts, and grant agreements we tested.

The following sections discuss in more detail (1) our report on the financial statements, which includes a section on required supplementary information (RSI)[2] and a section on other information included with the financial statements[3]; (2) our report on internal control over financial reporting; (3) our report on compliance with laws, regulations, and contracts; and (4) agency comments**.**

Report on the Financial Statements

Opinion

In accordance with U.S. generally accepted government auditing standards, Office of Management and Budget Bulletin (OMB) No. 24-02, *Audit Requirements for Federal Financial Statements*, and additional requirements of OMB, such as Circular No. A-136, *Financial Reporting Requirements,* we have audited FLRA's financial statements. FLRA's financial statements comprise the balance sheets as of September 30, 2024, and 2023; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements. In our opinion, FLRA's financial statements present fairly, in all material respects, FLRA's financial position as of September 30, 2024, and 2023, and its net cost of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

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[1]A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

[2]The RSI consists of "Management's Discussion and Analysis", which is included with the financial statements.

[3] Other information consists of information included with the financial statements, other than the RSI and the auditors' report.

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted government auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of FLRA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

FLRA management is responsible for

- the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles;

- preparing, measuring, and presenting the RSI in accordance with U.S. generally accepted accounting principles;

- preparing and presenting other information included in FLRA's Performance and Accountability Report (PAR), and ensuring the consistency of that information with the audited financial statements and the RSI; and

- designing, implementing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about FLRA's ability to continue as a going concern for a reasonable period of time.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to (1) obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and (2) issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with U.S. generally accepted government auditing standards will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. generally accepted government auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to our audit of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FLRA's internal control over financial reporting. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Perform other procedures we consider necessary in the circumstances.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about FLRA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the financial statement audit.

<u>Required Supplementary Information</u>

U.S. generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) require that the RSI be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by FASAB, which considers it to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context.

We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards. These procedures consisted of (1) inquiring of management about the methods of preparing the RSI and (2) comparing the RSI for consistency with management's responses to the our inquiries, the financial statements, and other knowledge we obtained during the audit of the financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit and we do not express an opinion or provide any assurance on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Other Information

FLRA's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the other information included in FLRA's PAR. The other information comprises the following sections: Summary of Financial Statement Audit, Summary of Management Assurances, Improper Payments Elimination and Recovery, and Inspector General Memorandum on Top Management Challenges. Other information does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Internal Control over Financial Reporting

In connection with our audits of FLRA's financial statements, we considered FLRA's internal control over financial reporting, consistent with our auditors' responsibilities discussed below.

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies[4] or to express an opinion on the effectiveness of FLRA's internal control over financial reporting. Given these limitations, during our 2024 audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Basis for Results of Our Consideration of Internal Control over Financial Reporting

We performed our procedures related to FLRA's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards and Office of Management and Budget audit guidance. [5]

[4]A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

[5]Office of Management and Budget (OMB) Bulletin No. 24-02, Audit Requirements for Federal Financial Statements, issued on October 19, 2023. According to the guidance, for those controls that have been suitably designed and implemented, the auditor should perform sufficient tests of such controls to conclude on whether the controls are operating effectively (i.e., sufficient tests of controls to support a low level of assessed control risk). OMB audit guidance does not require the auditor to express an opinion on the effectiveness of internal control.

Responsibilities of Management for Internal Control over Financial Reporting

FLRA management is responsible for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for Internal Control over Financial Reporting

In planning and performing our audit of FLRA's financial statements as of and for the fiscal year ended September 30, 2024, in accordance with U.S. generally accepted government auditing standards, we considered FLRA's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FLRA's internal control over financial reporting. Accordingly, we do not express an opinion on FLRA's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which are to provide reasonable assurance that

- transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and

- transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct, misstatements due to fraud or error.

Intended Purpose of Report on Internal Control over Financial Reporting

The purpose of this report is solely to describe the scope of our consideration of FLRA's internal control over financial reporting and the results of our procedures, and not to provide an opinion on the effectiveness of FLRA's internal control over financial reporting. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal control over financial reporting. Accordingly, this report on internal control over financial reporting is not suitable for any other purpose.

Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

In connection with our audits of FLRA's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditors' responsibilities discussed below.

Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for Fiscal Year 2024 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to FLRA. Accordingly, we do not express such an opinion.

Basis for Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards.

Responsibilities of Management for Compliance with Laws, Regulations, Contracts, and Grant Agreements

FLRA management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to FLRA.

Auditors' Responsibilities for Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our responsibility is to test compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements applicable to FLRA that have a direct effect on the determination of material amounts and disclosures in FLRA's financial statements, and to perform certain other limited procedures. Accordingly, we did not test compliance with all laws, regulations, contracts, and grant agreements applicable to FLRA. We caution that noncompliance may occur and not be detected by these tests.

Intended Purpose of Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The purpose of this report is solely to describe the scope of our testing of compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering compliance. Accordingly, this report on compliance with laws, regulations, contracts, and grant agreements is not suitable for any other purpose.

Dembo Jones, P.C.

North Bethesda, Maryland
November 15, 2024

FINANCIAL SECTION

FEDERAL LABOR RELATIONS AUTHORITY
BALANCE SHEETS
AS OF SEPTEMBER 30, 2024 AND 2023
(In Dollars)

		2024		2023
Assets				
Intragovernmental Assets				
Fund Balance with Treasury (Note 2)	$	5,311,879	$	6,006,663
Accounts Receivable, Net (Note 3)		-		32,252
Advances and Prepayments		9,627		39,556
Total Intragovernmental Assets		5,321,506		6,078,471
Other than Intragovernmental Assets				
Accounts Receivable, Net (Note 3)		8,619		15,683
Property, Plant, and Equipment, Net (Note 4)		302,316		440,858
Total Other than Intragovernmental Assets		310,935		456,541
Total Assets	**$**	**5,632,441**	**$**	**6,535,012**
Liabilities (Note 5)				
Intragovernmental Liabilities				
Accounts Payable	$	161,905	$	165,140
Other Liabilities (Note 6)		560,511		509,697
Total Intragovernmental Liabilities		722,416		674,837
Other than Intragovernmental Liabilities				
Accounts Payable		333,500		310,168
Federal Employee Salary, Leave, and Benefits Payable		2,953,983		2,786,674
Pension, Post-Employment, and Veterans Benefits Payable		1,237,308		1,248,389
Advances from Others and Deferred Revenue		3,329		431
Total Other than Intragovernmental Liabilities		4,528,120		4,345,662
Total Liabilities	**$**	**5,250,536**	**$**	**5,020,499**
Net Position				
Unexpended Appropriations				
Funds from Other than Dedicated Collections	$	3,368,655	$	4,295,366
Total Unexpended Appropriations (Consolidated)		3,368,655		4,295,366
Cumulative Results of Operations				
Funds from Other than Dedicated Collections		(2,986,750)		(2,780,853)
Total Cumulative Results of Operations (Consolidated)		(2,986,750)		(2,780,853)
Total Net Position	**$**	**381,905**	**$**	**1,514,513**
Total Liabilities and Net Position	**$**	**5,632,441**	**$**	**6,535,012**

The accompanying notes are an integral part of these financial statements.

FEDERAL LABOR RELATIONS AUTHORITY
STATEMENTS OF NET COST
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2024 AND 2023
(In Dollars)

		2024		2023
Gross Program Costs:				
Authority:				
Intragovernmental Costs	$	7,122,836	$	7,178,074
Public Costs		11,515,553		11,184,895
Total Program Costs	$	18,638,389	$	18,362,969
Less: Earned Revenue		(16,703)		(4,708)
Net Program Costs	$	18,621,686	$	18,358,261
Federal Services Impasse Panel:				
Intragovernmental Costs	$	273,866	$	246,871
Public Costs		890,469		848,256
Total Program Costs	$	1,164,335	$	1,095,127
Less: Earned Revenue		(1,235)		-
Net Program Costs	$	1,163,100	$	1,095,127
Office of General Counsel:				
Intragovernmental Costs	$	3,388,559	$	2,867,500
Public Costs		8,529,605		7,628,863
Total Program Costs	$	11,918,164	$	10,496,363
Less: Earned Revenue		(2,876)		(2,530)
Net Program Costs	$	11,915,288	$	10,493,833
Total Gross Program Costs	$	31,720,888	$	29,954,459
Less: Total Earned Revenue		(20,814)		(7,238)
Net Cost of Operations	$	31,700,074	$	29,947,221

The accompanying notes are an integral part of these financial statements.

FEDERAL LABOR RELATIONS AUTHORITY
STATEMENTS OF CHANGES IN NET POSITION
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2024 AND 2023
(In Dollars)

	2024	2023
Unexpended Appropriations		
Beginning Balance	$ 4,295,366	$ 3,588,127
Beginning Balance, as Adjusted	$ 4,295,366	$ 3,588,127
Appropriations Received	29,500,000	29,400,000
Other Adjustments	(881,575)	(188,653)
Appropriations Used	(29,545,136)	(28,504,108)
Net Change in Unexpended Appropriations	(926,711)	707,239
Total Unexpended Appropriations	**$ 3,368,655**	**$ 4,295,366**
Cumulative Results of Operations		
Beginning Balance	$ (2,780,853)	$ (2,872,555)
Beginning Balance, as Adjusted	$ (2,780,853)	$ (2,872,555)
Appropriations Used	29,545,136	28,504,108
Imputed Financing	1,949,191	1,534,815
Other	(150)	-
Net Cost of Operations	(31,700,074)	(29,947,221)
Net Change in Cumulative Results of Operations	(205,897)	91,702
Total Cumulative Results of Operations	**$ (2,986,750)**	**$ (2,780,853)**
Net Position	**$ 381,905**	**$ 1,514,513**

The accompanying notes are an integral part of these financial statements.

FEDERAL LABOR RELATIONS AUTHORITY
STATEMENTS OF BUDGETARY RESOURCES
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2024 AND 2023
(In Dollars)

		2024		2023
Budgetary Resources				
Unobligated Balance From Prior Year Budget Authority, Net	$	1,526,756	$	1,500,313
Appropriations		29,500,000		29,400,000
Spending Authority from Offsetting Collections		25,019		7,670
Total Budgetary Resources	**$**	**31,051,775**	**$**	**30,907,983**
Status of Budgetary Resources				
New Obligations and Upward Adjustments (Total) (Note 10)	$	30,849,329	$	30,556,574
Unobligated Balance, End of Year				
Apportioned, Unexpired Accounts		54,963		113,319
Unexpired Unobligated Balance, End of Year		54,963		113,319
Expired Unobligated Balance, End of Year		147,483		238,090
Unobligated Balance, End of Year (Total)		202,446		351,409
Total Budgetary Resources	**$**	**31,051,775**	**$**	**30,907,983**
Outlays, Net and Disbursements, Net				
Outlays, Net (Total)	$	29,313,208	$	28,469,318
Agency Outlays, Net	**$**	**29,313,208**	**$**	**28,469,318**

The accompanying notes are an integral part of these financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The FLRA is an independent, administrative Federal agency created by Title VII of the Civil Service Reform Act of 1978, with a mission to carry out five statutory responsibilities: (1) determining the appropriateness of units for labor organization representation; (2) resolving complaints of unfair labor practices; (3) adjudicating exceptions to arbitrators' awards; (4) adjudicating legal issues relating to duty to bargain; and (5) resolving impasses during negotiations. The agency consists of three components: the Authority, the Office of the General Counsel, and the Federal Service Impasses Panel.

B. Basis of Accounting and Presentation

The financial statements have been prepared to report the financial position, net cost of operations, changes in net position, and budgetary resources of the FLRA in accordance with the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994, and the Accountability of Tax Dollars Act of 2002. The statements have been prepared from agency financial records in accordance with U.S. Generally Accepted Accounting Principles (GAAP), in accordance with guidance issued by the Federal Accounting Standards Advisory Board (FASAB) and the Office of Management and Budget (OMB), as prescribed in OMB Circular A-136, Financial Reporting Requirements, and pursuant to the requirements of 31 U.S.C. § 3515(b). These financial statements include all funds and accounts under the control of the FLRA.

The accounting structure of Federal agencies is designed to reflect both accrual and budgetary accounting transactions. Under the accrual method of accounting, revenues are recognized when earned, and expenses are recognized when incurred, without regard to the receipt or payment of cash. The budgetary accounting principles, on the other hand, are designed to recognize the obligation of funds according to legal requirements, which in many cases occur before an accrual-based transaction takes place. The recognition of budgetary accounting transactions is essential for the control and monitoring of federal funds as well as the compliance with legal constraints and controls over the use of those funds. The accompanying financial statements are prepared on the accrual basis of accounting.

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

C. Budget Authority

The Congress passes appropriations annually that provide the FLRA with authority to obligate funds for necessary salaries and expenses to carry out mandated program activities. These funds are available until expended, subject to OMB apportionment and to Congressional restrictions on the expenditure of funds. Also, the FLRA places internal restrictions on fund expenditures to ensure the efficient and proper use of all funds.

D. Fund Balance with Treasury

FLRA receipts and disbursements are processed by the Department of the Treasury. Fund balances with the Treasury consist of appropriated funds that are available to pay current liabilities and to finance authorized purchase commitments. No cash is held in commercial bank accounts.

E. Accounts Receivable

Accounts receivable consists of amounts owed to FLRA by other federal agencies and the public. Amounts due from federal agencies are considered fully collectible and consist of interagency agreements. An allowance for uncollectible accounts receivable from the public is established when either (1) management determines that collection is unlikely to occur after a review of outstanding accounts and the failure of all collection efforts, or (2) an account for which no allowance has been established is submitted to the Department of the Treasury for collection, which takes place when it becomes 120 days delinquent. Based on historical experience, all receivables are considered collectible and no allowance is provided.

F. General Property and Equipment (P&E)

This category consists of equipment and internal use software. The basis for recording purchased P&E is full cost, including all costs incurred to bring FLRA P&E to and from a location suitable for its intended use. P&E is depreciated using the straight-line method over the estimated useful life of the asset. Statement of Federal Financial Accounting Standards (SFFAS) No. 10, Accounting for Internal Use Software, provides accounting standards for internal use software used by each agency. The standards provide for capitalized property to continue to be reported on the Balance Sheet. P&E that are not capitalized because they are under the capitalization threshold are expensed in the year of acquisition.

The FLRA's capitalization threshold for individual purchases is $25,000. Bulk purchases of similar items that individually are worth less than $25,000, but collectively are worth more than $100,000 are also capitalized using the same general P&E categories and useful lives as capital acquisitions. Major building alterations and renovations are capitalized, while maintenance and repair costs are charged to expense as incurred.

General P&E Category	Service Life
Software	3 Years
Computer Equipment	5 Years
Office Equipment	7 Years
Office Furniture	15 Years
Leasehold Improvements	Life of lease

G. Liabilities

Liabilities represent the amount of monies or other resources likely to be paid by the FLRA as a result of transactions or events that have already occurred. Liabilities are recognized when they are incurred, regardless of whether they are covered by available budgetary resources. FLRA reports its liabilities under two categories, Intragovernmental and Other than Intragovernmental. Intragovernmental liabilities represent funds owed to another government agency. Liabilities other than intragovernmental represent funds owed to any entity or person that is not a federal agency, including private sector firms and federal employees. Each of these categories may include liabilities that are covered by budgetary resources and liabilities not covered by budgetary resources. No liability can be paid, however, absent an appropriation. Liabilities for which an appropriation has not been enacted are, therefore, classified as not covered by budgetary resources, since there is no certainty that the appropriation will be enacted. Liabilities that are covered by budgetary resources consist of intragovernmental and public accounts payable and accrued funded payroll. Liabilities not covered by budgetary resources in FY 2023 and FY 2024 consist of accrued and actuarial Federal Employees Compensation Act (FECA) compensation and unfunded employee leave. The Federal government, acting in its sovereign capacity, can abrogate liabilities other than contracts.

H. FECA Liabilities

An accrued FECA liability is recorded for actual and estimated future payments to be made for workers' compensation pursuant to the FECA. The actual costs incurred are reflected as a liability because agencies will reimburse the Department of Labor (DOL) two years after the actual payment of expenses. Future revenues will be used for their reimbursement to the DOL. The liability consists of: (1) the unreimbursed cost paid by the DOL for compensation to recipients under the FECA; and (2) the net present value of estimated future payments calculated by the DOL.

An estimated actuarial liability for future workers' compensation benefits is included. The liability estimate is based on the DOL's FECA actuarial model that takes the amount of benefit payments over the last twelve quarters and calculates the annual average of payments for medical expenses and compensation. This average is then multiplied by the liabilities-to-benefits paid ratios for the whole FECA program. The ratios may vary from year to year as a result of economic assumptions and other factors, but the model calculates a liability approximately twelve times the annual payments.

I. Annual, Sick and Other Leave

Amounts associated with the payment of annual leave are accrued while leave is being earned by employees, and this accrual is reduced as leave is taken. Each year the balance in the accrued annual leave account is adjusted to reflect current pay rates. To the extent that current or prior-year appropriations are not available to finance annual leave, future financing sources will be used. Sick leave and other types of non-vested leave are expensed as taken.

Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS) or a Civil Service Retirement System Offset (CSRS offset)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Federal Employees Retirement System (FERS)-covered employees were not entitled to use unused sick leave for additional service credit until October 28, 2009. For retirements effective between October 28, 2009 and December 31, 2013, 50 percent of unused sick leave can be used for additional service credit. For retirements effective after December 31, 2013, 100 percent of unused sick leave can be credited.

J. Net Position

The components of net position are unexpended appropriations and cumulative results of operations. Unexpended appropriations include undelivered orders and unobligated balances. Undelivered orders reflect the amount of goods and services ordered that have yet to be actively or constructively received. Unobligated balances are the amount of appropriations or other authority remaining after deducting the cumulative obligations from the amount available for obligation. The cumulative results of operations represent the net results of operations since inception, the cumulative amount of prior-period adjustments, the remaining book value of capitalized assets, and future funding requirements.

K. Retirement Plans

The FLRA's employees participate in the CSRS or the FERS. For CSRS employees, hired prior to January 1, 1984, the FLRA withholds seven percent of each employee's salary and contributes seven percent of the employee's basic salary to the CSRS Retirement and Disability Fund. These employees may also contribute, on a tax-deferred basis, to a defined contribution plan – the Thrift Savings Plan (TSP). The regular Internal Revenue Service limit in FY 2023 and FY 2024 was $22,500 and $23,000, respectively. The FLRA is not required to and does not contribute any matching amounts for CSRS employees.

The FERS was established by enactment of Public Law 99-335. Pursuant to this law, the FERS and Social Security automatically cover most employees hired after December 31, 1983. Employees hired before January 1, 1984 elected either to join the FERS and Social Security or to remain in the CSRS. For FERS employees, the FLRA withholds 6.2 percent in old age survivors and disability insurance up to a specified wage ceiling and 0.8 percent of an employee's gross earnings for retirement. In FY 2024, the FLRA matched the retirement withholdings with a contribution equal to 18.4 percent of the employee's taxable salary. Due to enactment of the FERS Revised Annuity Employee and Further Revised Annuity Employee programs, the agency matched with a contribution equal to 16.5 percent for employees hired during and after calendar year 2013.

All employees are eligible to contribute to the TSP. For employees under the FERS, a TSP account is automatically established. The FLRA is required to make a mandatory contribution of one percent of the base salary for each employee under the FERS. The agency is required to match the employee's contribution up to a maximum of five percent of his or her salary. Matching contributions are not made to the TSP accounts established by CSRS employees. The FLRA does not report on its financial statements information pertaining to the retirement plans covering its employees. Reporting amounts such as plan assets, accumulated plan benefits, and related unfunded liabilities, if any, are the responsibility of the OPM.

FERS employees and certain CSRS reinstatement employees are eligible to participate in the Social Security program after retirement. CSRS employees who are 65 or older are eligible for Social Security payments (even if they have not retired). In these instances, the FLRA remits the employer's share of the required contribution.

L. Imputed Financing from Costs Absorbed by Others

The FASAB's SFFAS No. 5, Accounting for Liabilities of the Federal Government, requires that employer agencies recognize the full cost of pension, health, and life insurance benefits during their employees' active years of service. The OPM, as administrator of the CSRS and FERS plans, the Federal Employees Health Benefits Program, and the Federal Employees Group Life Insurance Program, must provide the "cost factors" that adjust the agency contribution rate to the full cost for the applicable benefit programs. An imputed financing source and corresponding imputed personnel cost is reflected in the Statement of Changes in Net Position and the Statement of Net Cost.

M. Revenue and Other Financing Sources

The FLRA's revenues are derived from reimbursable work agreements, Freedom of Information Act collections, and a direct annual appropriation. The FLRA recognizes reimbursable work when earned, i.e., services have been provided. Each reimbursable work agreement specifies the dollar value of the agreement and is based on estimated resources needed to perform the specified services.

The agency receives an annual Salaries and Expenses appropriation from the Congress. Annual appropriations are used, within statutory limits, for salaries and administrative expenses and for operating and capital expenditures for essential P&E. Appropriations are recognized as non-exchange revenues at the time the related program expenses are incurred. Appropriations expended for capitalized P&E are recognized as expenses when an asset is consumed in operations. The FLRA's annual appropriation for FY 2023 and FY 2024 was $29,400,000 and $29,500,000, respectively.

N. Expired Accounts and Cancelled Authority

Unless otherwise specified by law, annual budget authority expires for incurring new obligations at the beginning of the subsequent fiscal year. The account into which the annual authority is placed is called an expired account. For five fiscal years, the expired account is available for expenditure to liquidate valid obligations incurred during the unexpired period. Adjustments are allowed to increase or decrease valid obligations incurred during the unexpired period that were not previously reported. At the end of the fifth expired year, the account is cancelled and any remaining money is returned to the Treasury.

O. Contingencies

A contingency is an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss to the agency. The uncertainty will ultimately be resolved when one or more future events occur or fail to occur. With the exception of pending, threatened, or potential litigation, a contingent liability is recognized when a past transaction or event has occurred, a future outflow or other sacrifice of resources is more likely than not, and the related future outflow or sacrifice of resources is measurable. For pending, threatened, or potential litigation, a liability is recognized when a past transaction or event has occurred, a future outflow or other sacrifice of resources is likely, and the related future outflow or sacrifice of resources is measurable.

P. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

Q. Advances and Prepayments

Advance payments are generally prohibited by law. There are some exceptions, such as reimbursable work agreements, subscriptions, and payments to contractors and employees. Payments made in advance of the receipt of goods and services are recorded as advance payments and recognized as expenses when the related goods and services are received.

R. Change in Presentation

Under the 2024 revised Circular A-136, the following terminology has been changed. The “Federal Employee Salary, Leave, and Benefits Payable” line item is new. Unfunded annual leave previously shown in Other Liabilities should be reclassified to this line item for the prior year if it is material and referenced as a change in presentation in Note 1. Federal Employee and Veterans Benefits Payable is now being split into two lines, which can be discussed in a single note. The FECA previously included in Federal Employee and Veterans Benefits Payable is shown as the new line "Pension, Post-Employment, and Veterans Benefits Payable".

NOTE 2. FUND BALANCE WITH TREASURY

Fund Balance with Treasury account balances as of September 30, 2024 and 2023, were as follows:

		2024		2023
Status of Fund Balance With Treasury				
Unobligated Balance				
Available	$	54,963	$	113,319
Unavailable		147,483		238,090
Obligated Balance Not Yet Disbursed		5,109,433		5,655,254
Total	**$**	**5,311,879**	**$**	**6,006,663**

U.S. government cash is accounted for on an overall consolidated basis by the Treasury. The amounts shown on the Balance Sheet represent the FLRA's right to draw on the Treasury for valid expenditures. The fund balance as shown on the FLRA records is reconciled monthly with records from the Treasury.

No discrepancies exist between the Fund Balance reflected on the Balance Sheet and the balances in the Treasury accounts.

The available unobligated fund balances represent the current-period amount available for obligation or commitment. At the start of the next fiscal year, this amount will become part of the unavailable balance as described in the following paragraph.

The unavailable unobligated fund balances represent the amount of appropriations for which the period of availability for obligation has expired. These balances are available for upward adjustments of obligations incurred only during the period for which the appropriation was available for obligation or for paying claims attributable to the appropriations.

The obligated balance not yet disbursed includes accounts payable, accrued expenses, and undelivered orders that have reduced unexpended appropriations but have not yet decreased the fund balance on hand.

NOTE 3. ACCOUNTS RECEIVABLE, NET

Accounts receivable balances as of September 30, 2024 and 2023, were as follows:

		2024		2023
Intragovernmental				
Accounts Receivable	$	-	$	32,252
Total Intragovernmental Accounts Receivable	$	-	$	32,252
Other than Intragovernmental				
Accounts Receivable	$	8,619	$	15,683
Total Other than Intragovernmental Accounts Receivable	$	8,619	$	15,683
Total Accounts Receivable	**$**	**8,619**	**$**	**47,935**

The reported amount for accounts receivable consists of amounts owed to the FLRA by other Federal agencies (intragovernmental) and the public. There are no amounts that are deemed uncollectible as of September 30, 2024 and 2023.

NOTE 4. PROPERTY, PLANT, AND EQUIPMENT, NET

Schedule of Property, Equipment, and Software as of September 30, 2024 and 2023:

	Acquisition Cost	Accumulated Depreciation and Amortization	Net Book Value
2024			
Major Class			
Computer Equipment	534,853	232,537	302,316
Office Furniture	9,077	9,077	-
Total	$ 543,930	$ 241,614	$ 302,316
2023			
Major Class			
Computer Equipment	805,466	364,608	440,858
Office Furniture	9,077	9,077	-
Total	$ 814,543	$ 373,685	$ 440,858

NOTE 5. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for the FLRA as of September 30, 2024 and 2023, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

	2024	2023
Intragovernmental-FECA	$ 223,058	$ 214,839
Unfunded Leave	1,833,393	1,805,987
Actuarial FECA	1,237,308	1,248,389
Total Liabilities Not Covered by Budgetary Resources	$ 3,293,759	$ 3,269,215
Total Liabilities Covered by Bugetary Resources	1,956,179	1,751,284
Liabilities Not Requiring Budgetary Resources	598	-
Total Liabilities	**$ 5,250,536**	**$ 5,020,499**

Unfunded FECA liabilities consist of workers' compensation claims payable to the DOL, which will be funded in a future year, and an unfunded estimated liability for future workers' compensation claims based on data provided from the DOL. The actuarial calculation is based on benefit payments made over twelve quarters and calculates the annual average of payments. For medical expenses and compensation, this average is then multiplied by the liability-to-benefit paid ratio for the whole FECA program.

Unfunded leave represents a liability for earned leave and is reduced when leave is taken. At the end of each month the balance in the unfunded leave account is adjusted to reflect the liability at current pay rates and leave balances. Unfunded leave is paid from future funding sources and, accordingly, is reflected as a liability not covered by budgetary resources. Sick and other leave is expensed as taken. All other liabilities are considered to be covered by budgetary resources.

NOTE 6. OTHER LIABILITIES

Other liabilities account balances as of September 30, 2024 and 2023, were as follows:

	Current		Non-Current		Total	
2024						
Intragovernmental:						
Employer Contributions and Payroll Taxes Payable (without reciprocals)	$	76,788	$	-	$	76,788
Custodial Liability (to the general fund)		498		-		498
Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (to the general fund)		100		-		100
Employer Contributions and Payroll Taxes Payable		260,067		-		260,067
Unfunded FECA Liability		223,058		-		223,058
Total Intragovernmental	$	560,511	$	-	$	560,511
Other than Intragovernmental:						
Unfunded Accrued Interest Payable	$	-	$	-	$	-
Total Other than Intragovernmental	$	-	$	-	$	-
Total Other Liabilities	**$**	**560,511**	**$**	**-**	**$**	**560,511**
2023						
Intragovernmental:						
Employer Contributions and Payroll Taxes Payable (without reciprocals)	$	67,937	$	-	$	67,937
Employer Contributions and Payroll Taxes Payable		226,921		-		226,921
Unfunded FECA Liability		214,839		-		214,839
Total Intragovernmental	$	509,697	$	-	$	509,697
Other than Intragovernmental:						
Unfunded Accrued Interest Payable	$	-	$	-	$	-
Total Other than Intragovernmental	$	-	$	-	$	-
Total Other Liabilities	**$**	**509,697**	**$**	**-**	**$**	**509,697**

NOTE 7: LEASES

The FLRA has operating leases for rental of office space and equipment. As a Federal agency, the FLRA is not liable for any lease terms beyond one year. All leases are federal. The FY 2024 lease expense for the FLRA office spaces is $2,165,864.

Current Operating Leases

229 Peachtree Street NE, Atlanta, GA

The FLRA has an interagency agreement with the General Services Administration for office space at 229 Peachtree Street NE, Atlanta, GA. The term is for 174 months beginning January 18, 2022. This was a forced move at the Lessor's expense. FLRA has the right to terminate the lease based on the availability of funds or with a four month notice at any point after the first twelve months of occupancy. This lease expires January 17, 2037.

224 S. Michigan Avenue, Suite 445, Chicago, IL

The FLRA has an interagency agreement with the General Services Administration for office space at 224 S. Michigan Avenue, Suite 445, Chicago, IL. The term is for 120 months beginning on December 12, 2012 and expires on December 11, 2022. On August 21, 2021 the lease was renewed for 60 months beginning December 12, 2022. FLRA has the right to terminate the lease based on the availability of funds or with a four month notice at any point after the first twelve months of occupancy.

1244 Speer Boulevard, Denver, CO

The FLRA has an interagency agreement with the General Services Administration for office space at 1244 Speer Boulevard, Denver, CO. The previous term of 57 months began on July 1, 2013 and expired on March 24, 2018. The term for the current agreement is for 60 months beginning on or about September 14, 2021. FLRA has the right to terminate the lease based on the availability of funds or with a four month notice at any point after the first twelve months of occupancy.

1400 K Street NW, Suite 300, Washington, DC

The FLRA has an interagency agreement with the General Services Administration for office space at 1400 K Street NW, Suite 300, Washington, DC. The term is for 87 months beginning on or about June 1, 2014. The term for the current agreement is for 120 months beginning on or about March 25, 2018. May 20, 2020, the lease agreement was modified to 60 months beginning September 14, 2020. FLRA has the right to terminate the lease based on the availability of funds or with a four month notice at any point after the first twelve months of occupancy.

1301 Clay Street, Oakland, CA

The FLRA has an interagency agreement with the General Services Administration for office space at 1301 Clay Street, Oakland, CA. The term is for 120 months beginning on or about August 1, 2021. FLRA has the right to terminate the lease based on the availability of funds or with a four month notice at any point after the first twelve months of occupancy.

NOTE 8. COMMITMENTS AND CONTINGENCIES

The FLRA is, at times, a party in various administrative proceedings, legal actions, and claims brought by or against the agency. In the opinion of FLRA management, the ultimate resolution of any proceedings, actions, and claims will not materially affect financial position or results of operations of the FLRA. The agency examined its FY 2019 obligations prior to cancellation and believes that it does not have any outstanding commitments or contingencies that will require future resources to liquidate.

NOTE 9. INTRAGOVERNMENTAL COSTS AND REVENUES

The classification of revenue or cost as “intragovernmental” or “other than intragovernmental” is determined on a transaction by transaction basis. Preceding transactions in the lifecycle of a product will not have an impact on subsequent transactions. If the FLRA purchases goods or services from another Federal entity, capitalizes them into inventory, and later resells them to the public, the cost of the original purchase of resale assets from the other Federal entity will be classified as “intragovernmental” at the time of the purchase. At ultimate sale to the end user, the resulting cost of goods will be classified as “other than intragovernmental.” The purpose of this classification is to enable the Federal government to provide consolidated financial statements, and not to match public and intragovernmental revenue with costs that are incurred to produce public and intragovernmental revenue.

NOTE 10. APPORTIONMENT CATEGORIES OF NEW OBLIGATIONS AND UPWARD ADJUSTMENTS

New obligations and upward adjustments incurred and reported in the Statement of Budgetary Resources in 2024 and 2023 consisted of the following:

		2024		**2023**
Direct Obligations, Category A	$	30,824,270	$	30,548,904
Reimbursable Obligations, Category B		25,059		7,670
Total New Obligations and Upward Adjustments	**$**	**30,849,329**	**$**	**30,556,574**

Category A apportionments distribute budgetary resources by fiscal quarters. Category B apportionments typically distribute budgetary resources by activities, projects, objects or a combination of these categories.

NOTE 11. UNDELIVERED ORDERS AT THE END OF THE PERIOD

Budgetary resources obligated for undelivered orders as of September 30, 2024 and 2023 were as follows:

	Intragovernmental	**Other than Intragovernmental**	**Total**
2024			

Paid Undelivered Orders	$	9,626	$	-	$	9,626
Unpaid Undelivered Orders		1,366,043		1,790,541		3,156,584
Total Undelivered Orders	**$**	**1,375,669**	**$**	**1,790,541**	**$**	**3,166,210**
2023						
Paid Undelivered Orders	$	39,557	$	-	$	39,557
Unpaid Undelivered Orders		1,823,513		2,080,887		3,904,400
Total Undelivered Orders	**$**	**1,863,070**	**$**	**2,080,887**	**$**	**3,943,957**

NOTE 12. EXPLANATION OF DIFFERENCES BETWEEN THE STATEMENT OF BUDGETARY RESOURCES AND THE BUDGET OF THE U.S. GOVERNMENT

The President's Budget that will include fiscal year 2024 actual budgetary execution information has not yet been published. The President's Budget is scheduled for publication in February 2025 and can be found at the OMB website: http://www.whitehouse.gov/omb/. The Fiscal Year 2025 Budget of the United States Government, with the "Actual" column completed for 2023, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

NOTE 13. INCIDENTAL CUSTODIAL COLLECTIONS

Custodial collections are reflected in Fund Balance with Treasury during the year. While these collections are considered custodial, they are neither primary to the mission of the agency nor material to the overall financial statements. FLRA's custodial collections are $1 for the year ended September 30, 2024. There were no custodial collections for the year ended September 30, 2023. Custodial collections are transferred to the Treasury General Fund on September 30 and are not reflected in the financial statements of the Agency.

NOTE 14: RECONCILIATION OF NET OPERATING COST & NET BUDGETARY OUTLAYS

The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

The reconciliation of Net Cost to Net Outlays as of September 30, 2024:

	Intragovern-mental	Other than Intragovern-mental	Total
Net Operating Cost (Revenue) Reported on Statement of Net Cost	**$ 10,769,755**	**$ 20,930,319**	**$ 31,700,074**
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(138,542)	(138,542)
Increase/(Decrease) in Assets Not Affecting Budgetary Outlays:			
Accounts Receivable, Net	(32,252)	(7,562)	(39,814)
Advances and Prepayments	(29,931)	-	(29,931)
(Increase)/Decrease in Liabilities Not Affecting Budgetary Outlays:			
Accounts Payable	3,235	(23,332)	(20,097)
Federal Employee Salary, Leave, and Benefits Payable	-	(167,309)	(167,309)
Pension, Other Post-Employment, and Veterans Benefits Payable	-	11,081	11,081
Advances from Others and Deferred Revenue	-	(2,898)	(2,898)
Other Liabilities	(50,216)	-	(50,216)
Financing Sources:			
Imputed Cost	(1,949,191)	-	(1,949,191)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	**$ (2,058,355)**	**$ (328,562)**	**$ (2,386,917)**
Misc Items			
Custodial/Non-Exchange Revenue	513	(512)	1
Non-Entity Activity	50	-	50
Total Other Reconciling Items	**$ 563**	**$ (512)**	**$ 51**
Total Net Outlays (Calculated Total)	**$ 8,711,963**	**$ 20,601,245**	**$ 29,313,208**
Budgetary Agency Outlays, net			**$ 29,313,208**

The reconciliation of Net Cost to Net Outlays as of September 30, 2023:

	Intragovern-mental	Other than Intragovern-mental	Total
Net Operating Cost (Revenue) Reported on Statement of Net Cost	**$ 10,287,732**	**$ 19,659,489**	**$ 29,947,221**
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(112,942)	(112,942)
Increase/(Decrease) in Assets Not Affecting Budgetary Outlays:			
Accounts Receivable, Net	(2,417)	(40)	(2,457)
Advances and Prepayments	(370)	-	(370)
(Increase)/Decrease in Liabilities Not Affecting Budgetary Outlays:			
Accounts Payable	(44,342)	(41,411)	(85,753)
Federal Employee Salary, Leave, and Benefits Payable	-	(79,373)	(79,373)
Pension, Other Post-Employment, and Veterans Benefits Payable	-	(6,085)	(6,085)
Advances from Others and Deferred Revenue	-	(397)	(397)
Other Liabilities	(16,845)	-	(16,845)
Financing Sources:			
Imputed Cost	(1,534,815)	-	(1,534,815)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	**$ (1,598,789)**	**$ (240,248)**	**$ (1,839,037)**
Components of the Budgetary Outlays That Are Not Part of Net Operating Cost			
Acquisition of Capital Assets	-	361,133	361,133
Total Components of the Budgetary Outlays That Are Not Part of Net Operating Cost	**$ -**	**$ 361,133**	**$ 361,133**
Total Net Outlays (Calculated Total)	**$ 8,688,943**	**$ 19,780,374**	**$ 28,469,317**
Budgetary Agency Outlays, net			**$ 28,469,318**

CONTACTING THE OFFICE OF INSPECTOR GENERAL

IF YOU BELIEVE AN ACTIVITY IS WASTEFUL, FRAUDULENT, OR ABUSIVE OF FEDERAL FUNDS, CONTACT THE:

HOTLINE (877)740-8278

HTTP://WWW.FLRA.GOV/OIG-HOTLINE

EMAIL: OIGMAIL@FLRA.GOV
CALL: (771)444-5713 FAX: (202)208-4535
WRITE TO: 1400 K Street, N.W. Suite 250, Washington, D.C. 20424

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://www.flra.gov/oig

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