



OFFICE OF
**INSPECTOR
GENERAL**
UNITED STATES POSTAL SERVICE

HIGHLIGHTS

September 29, 2011
**Independent Report on Employee Benefits,
Withholdings, Contributions, and
Supplemental Semiannual Headcount
Reporting to the Office of Personnel
Management**
Report Number FT-AR-11-012

IMPACT ON:

U.S. Postal Service's compliance with the Office of Management and Budget's Circular Number A-136, *Financial Reporting Requirements*, and Bulletin 07-04, *Audit Requirements for Federal Financial Statements*.

WHY THE OIG DID THE AUDIT:

Our objectives were to assist the Office of Personnel Management (OPM) in assessing the reasonableness of employee benefit withholdings, Postal Service benefit contributions, and employee benefit enrollment information; and to confirm Combined Federal Campaign (CFC) program accounting codes and payroll data to OPM records.

WHAT THE OIG FOUND:

We found differences between the health benefit election information in payroll records and the *Health Benefit Election Form* for one employee of the 10 reviewed; and life insurance election information in payroll records and the *Life Insurance Election* form for one employee of the 25 reviewed. We identified 58 of 209 CFCs in the Postal Service's payroll system that have different campaign names and/or addresses from those the OPM provided. We identified 587 of 100,613 employees whose CFC codes in the Postal Service's payroll system did not match the OPM's CFC code associated with the employee's work location. This includes four employees at work locations that have no official campaign.

[Link to review the entire report](#)