



Office of Inspector General | United States Postal Service

## Audit Report

# Voyager Card Transactions - Chino, CA, Post Office

Report Number 21-135-R21 | May 13, 2021



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# Transmittal Letter



OFFICE OF INSPECTOR GENERAL  
UNITED STATES POSTAL SERVICE

May 13, 2021

**MEMORANDUM FOR:** LINDA CRAWFORD  
MANAGER(A), CALIFORNIA 4 district

*Michelle Lindquist*

**FROM:** Michelle Lindquist  
Director, Financial Controls

**SUBJECT:** Audit Report – Voyager Card Transactions – Chino, CA,  
Post Office (Report Number 21-135-R21)

This report presents the results of our audit of Voyager Card Transactions – Chino, CA, Post Office.

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact Frank McElligott, Acting Operational Manager, or me at 703-248-2100.

Attachment

cc: Corporate Audit and Response Management

# Results

## Background

This report presents the results of our self-initiated audit of Voyager Card Transactions – Chino, CA, Post Office (Project Number 21-135). The Chino, CA, Post Office is in the California 4 District of the WestPac Area.<sup>1</sup> This audit was designed to provide U.S. Postal Service management with timely information on potential financial control risks at Postal Service locations.

Every Postal Service-owned vehicle is assigned a Voyager credit card to pay for its commercially purchased fuel, oil, and routine maintenance. U.S. Bank is responsible for operating the program and Voyager<sup>2</sup> provides a weekly electronic transaction detail file of all Voyager card transactions to the Postal Service's Fuel Asset Management System (FAMS)<sup>3</sup> eFleet application.<sup>4</sup> Site managers are responsible for monitoring Voyager card transactions in the FAMS eFleet application. FAMS provides a monthly Reconciliation Exception Report, capturing transactions categorized as “high-risk,” which may be the result of fraudulent activity. Each month, the Postal Service site manager<sup>5</sup> is responsible for ensuring that their driver receipts are reconciled in FAMS. The review is critical since the Postal Service automatically pays U.S. Bank weekly for all Voyager card charges.

Transactions marked as “high-risk” in FAMS could be due to gallons of fuel purchased exceeding the allowed maximum amount for the vehicle, unleaded super and plus fuel purchase, and potential sharing of personal identification numbers (PIN). These indicate questionable transactions which signify a higher risk of fraud.

The U.S. Postal Service Office of Inspector General (OIG) used data analytics to identify offices with potentially fraudulent Voyager card activity. The Chino, CA, Post Office had 3,157 transactions at risk from April 1 through September 30, 2020 totaling \$99,867. This included 306 Voyager card fuel purchases conducted with five employee PINs valued at \$8,213 and 109 transactions flagged as “high-risk” in FAMS.

## Objective, Scope, and Methodology

The objective of this audit was to determine whether Voyager card PINs were properly managed and Voyager card transactions were properly reconciled at the Chino, CA, Post Office. The scope of this audit included the Voyager card activity reconciliation process and management of Voyager card PINs from April through September 2020.

To meet our objective, we analyzed Voyager card transactions in FAMS and all 109 “high-risk” transactions that required review relating to fuel purchased that exceeded the maximum allowed amount for the vehicle.

We relied on computer-generated data from FAMS but did not test the validity of controls over this system. However, we verified transactions generated by FAMS against available on-site supporting documentation and interviewed unit management responsible for the process. We determined the data were sufficiently reliable for the purposes of this report.

We conducted this audit from March through May 2021 in accordance with generally accepted government auditing standards and included such tests of internal controls as we considered necessary under the circumstances. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. We discussed our observations and conclusions with management on April 26, 2021 and included their comments where appropriate.

<sup>1</sup> The Chino Post Office was previously in the Santa Ana District of the Pacific Area.

<sup>2</sup> Voyager Fleet Systems, Inc., owned by U.S. Bank, is the contractor for the program.

<sup>3</sup> A cost management tool used for managing and controlling fuel costs.

<sup>4</sup> Portal used to monitor expenses incurred from the operation and maintenance of postal-owned vehicles. The system allows authorized users to display and reconcile expenses charged to Voyager credit cards.

<sup>5</sup> Manager of an operation to which the vehicles are assigned and has the responsibility for Voyager card reconciliation and fraud prevention.

## Finding #1: Management of Voyager Card PINs

Chino, CA Post Office management did not properly manage Voyager card PINs. Unit management did not verify that information on the PIN list was current, accurate, and complete. Specifically:

- Three former employees had active PINs that were still being used at the unit for 88 transactions valued at about \$2,410.
- Five employees were sharing their PINs with others for 306 transactions valued at \$8,213. We found fuel purchases made multiple times in a day a few minutes apart.
- Management did not conduct a semiannual formal review of PINs.

The postmaster and customer service supervisor designated to reconcile Voyager card transactions were not aware that former employee PINs were still being used and that five employees were sharing PINs. According to unit management, the PIN sharing was done without permission and the employees failed to follow instructions. In addition, unit management stated that formal PIN reviews were performed on a semiannual basis, but they were not aware that a formal written report is required for confirmation. The postmaster plans to take over the FAMS reconciliation process from the designated customer service supervisor.

Postal Service policy<sup>6</sup> states it is the responsibility of the site manager to keep driver PINs up to date and verify that information is accurate and complete. When an employee leaves the Postal Service or transfers to a different unit, the PIN must be terminated. In addition, site managers are responsible for conducting a semiannual formal review of PINs.

When Voyager card PINs are not managed properly, they could be used to make unauthorized and improper purchases. Further, when employees share PINs or PINs are not terminated, it can lead to possible fraud. We consider the 394 transactions valued at \$10,623<sup>7</sup> as disbursements at risk.<sup>8</sup> We referred the PIN sharing matter to the OIG's Office of Investigations.

<sup>6</sup> *Voyager Fleet Card Standard Operating Procedure (SOP)*, Section 2.2.2, PIN Management, November 2016.

<sup>7</sup> The total is made up of 88 transactions valued \$2,410 for unit manager PIN and 306 transactions valued at about \$8,213 for the former employees' PINs.

<sup>8</sup> Disbursements made where proper Postal Service internal controls and processes were not followed.

As a result of our audit, management updated the PIN list to remove the multiple PINs, including deactivating the comprised PIN that was shared and deleting duplicate PINs that were assigned and performed stand-up talk instructions to employees on usage of Voyager cards.

### Recommendation #1

We recommend the **Manager, California 4 District**, reiterate policy to the Chino Post Office Postmaster and other unit personnel regarding proper management of Personal Identification Numbers.

## Finding #2: Voyager Card Reconciliation

Unit management did not always properly reconcile Voyager card transactions. Specifically, of the 109 "high-risk" transactions selected for review:

- Thirty-four transactions (31.2 percent) exceeded tank capacity limits valued at \$2,186.
- Five transactions (4.5 percent) were for food and non-fuel miscellaneous items valued at \$46 during our scope period.
- Four transactions (3.6 percent) valued at \$142 did not have receipts to properly support fuel purchased.
- Unit management did not notify the OIG of potential fraud or misuse.

Transactions regarding the tank capacity exceeding the limits, purchases for non-fuel items, and missing receipts occurred because unit management did not ensure the monthly reconciliation was properly performed according to the postmaster. In addition, unit management stated they performed monthly reconciliations and flagged questionable transactions; however, they were not aware they should complete dispute forms and file them with U.S. Bank. Further, although management kept some receipts on file, they did not require carriers with missing receipts to complete Missing Receipt forms.

Postal Service policy<sup>9</sup> requires site managers to submit the USPS Voyager Account Dispute Form to Voyager and file a dispute within 30 days from when the first charge appears. Policy<sup>10</sup> also requires the unit to retain payment reconciliation records for two years. In addition, Postal Service policy<sup>11</sup> states every attempt should be made to secure a receipt for each transaction. In cases where a receipt is not received, the manager must contact the appropriate individual to research and determine if the purchase was legitimate, annotate the review results with a comment in FAMS, and obtain hard copy documentation certifying the charge from the individual. Policy further requires managers to notify the OIG of potential fraud or misuse.

When Voyager card transactions are not properly reconciled, supporting documentation is not maintained, and transactions are not properly disputed there is an increased risk that the Postal Service will not identify unauthorized purchases. Maintaining these records provides accountability of Voyager card transactions. Further, notifying the OIG can help identify systemic and fraudulent activity and potential areas for postal-wide reviews.

We referred this issue to the OIG's Office of Investigations. In addition, falsely certifying reconciliation of Voyager transactions may result in a fine of not more than \$10,000 per occurrence or imprisonment of not more than five years or both.

## Recommendation #2

We recommend the **Manager, California 4 District**, instruct management at the Chino Post Office to complete, submit, and maintain a copy of USPS Voyager Account Dispute Forms and other documentation that supports monthly reconciliations and disputes with U.S. Bank for all potentially fraudulent transactions for the required period of two years and contact the U.S. Postal Service Office of Inspector General to report suspected Voyager card fraud.

<sup>9</sup> *Voyager Fleet Card SOP*, Section 4.1. Responsibilities.

<sup>10</sup> *Voyager Fleet Card SOP*, Section 5.1. Disputes.

<sup>11</sup> *Voyager Fleet Card SOP*, Section 4.1, Responsibilities.

## Management's Comments

Management agreed with the findings and recommendations.

Regarding recommendation 1, management plans to reiterate policy and procedures over proper management of PINs to the Postmaster and all unit personnel.

Regarding recommendation 2, management will train unit management to properly complete, submit, and maintain a copy of the USPS Dispute forms and other supporting documentations as needed.

In addition, administrative action will be taken to include remedial retraining and management plans to implement corrective action for both recommendations by August 31, 2021.

See [Appendix A](#) for management's comments in their entirety.

## Evaluation of Management's Comments

The OIG considers management's comments responsive to the findings and recommendations in the report. The corrective actions taken should resolve the issues identified in the report.

All recommendations require OIG concurrence before closure. Consequently, the OIG requests written confirmation when corrective actions are completed. We consider recommendations 1 and 2 should not be closed in the Postal Service's follow-up tracking system until the OIG provides written confirmation that the recommendation can be closed.

# Appendix A: Management's Comments

DISTRICT MANAGER  
SANTA ANA DISTRICT



May 7, 2021

JOSEPH WOLSKI  
DIRECTOR, AUDIT OPERATIONS

SUBJECT: Voyager Card Transactions – Chino, CA, Post Office  
(Project Number 21-135-DRAFT)

**Recommendation #1:** We recommend the Manager, California 4 District, reiterate policy to the Chino Post Office Postmaster and other unit personnel regarding proper management of Personal Identification Numbers.

**Management Response/Action Plan:**

We are in agreement with the recommendation to reiterate policy and procedures over proper management of Personal Identification Numbers to the Postmaster and all unit personnel at the Chino, CA, Post Office. Administrative action will be taken to include remedial retraining and additional corrective action as appropriate. We are in agreement with the monetary calculations in Finding #1.

**Target Implementation Date:**

August 2021

**Responsible Official:** MPOO 5, California District 4 and Postmaster, Chino P.O.

**Recommendation #2:** We recommend the Manager, California 4 District, instruct management at the Chino Post Office to complete, submit, and maintain a copy of USPS Voyager Account Dispute Forms and other documentation that supports monthly reconciliations and disputes with U.S. Bank for all potentially fraudulent transactions for the required period of two years and contact the U.S. Postal Service Office of Inspector General to report suspected Voyager card fraud.

**Management Response/Action Plan:**

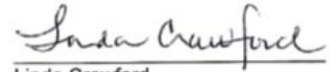
We are in agreement with the recommendation to instruct management at the Chino Post Office to complete, submit, and maintain a copy of USPS Voyager Account Dispute Forms and other documentation that supports monthly reconciliations and disputes with U.S. Bank for all potentially fraudulent transactions for the required period of two years and contact the U.S. Postal Service Office of Inspector General to report suspected Voyager card fraud. Administrative action will be taken to include remedial retraining and additional corrective action as appropriate. We are in agreement with the monetary calculations in Finding #2.

3101 WEST SUNFLOWER AVENUE  
SANTA ANA CA 92799-9993

Target Implementation Date:

August 2021

Responsible Official: MPOO 5, California District 4 and Postmaster, Chino P.O.



Linda Crawford  
Manager(A), California 4 District

cc: Manager, Corporate Audit and Response Management



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