



Office of Inspector General | United States Postal Service

Audit Report

Voyager Card Transactions - Monroe, NY, Post Office

Report Number 21-125-R21 | April 28, 2021



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Transmittal Letter



OFFICE OF INSPECTOR GENERAL
UNITED STATES POSTAL SERVICE

April 28, 2021

MEMORANDUM FOR: ERIC HENRY
MANAGER, NEW YORK 3 DISTRICT

Michelle Lindquist

FROM: Michelle Lindquist
Director, Financial Controls

SUBJECT: Audit Report – Voyager Card Transactions - Monroe,
NY, Post Office (Report Number 21-125-R21)

This report presents the results of our audit of Voyager Card Transactions - Monroe, NY, 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: Postmaster General
Corporate Audit and Response Management

Results

Background

This report presents the results of our self-initiated audit of Voyager Card Transactions - Monroe, NY, Post Office (Report Number 21-125). The Monroe Post Office is in the New York 3 District of the Atlantic Area.¹ 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 that is used to pay for its commercially purchased fuel, oil, and routine maintenance. U.S. Bank is responsible for operating the program, and Voyager² provides a weekly electronic transaction detail file of all Voyager card transactions to the Postal Service's Fuel Asset Management System (FAMS)³ eFleet application.⁴ 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 manager⁵ 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 are an indication of questionable transactions signifying 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 Monroe, NY, Post Office had 1,765 posted transactions from July 1 through December 31, 2020 totaling \$193,060. This included 375 Voyager card fuel purchases

conducted by one supervisor's PIN valued at \$7,724 and FAMS marked 155 transactions as high-risk. This was the highest level of fuel purchases on one card within the district.⁶

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 Monroe, NY, Post Office. The scope of this audit included the Voyager card activity reconciliation process and management of Voyager card PINs from July through December 2020.

To meet our objective, we analyzed Voyager card transactions in FAMS and randomly sampled 88 out of 155 (57 percent) high-risk transactions for review.

We relied on computer-generated data from FAMS. We did not test the validity of controls over this system; however, we verified the accuracy of the data by reviewing related documentation, tracing selected information to supporting source records, and interviewing knowledgeable Postal Service employees. We determined the data were sufficiently reliable for the purposes of this report.

We conducted this audit from February through April 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 15, 2021, and included their comments where appropriate.

¹ The Monroe Post Office was previously located within the Westchester District, Northeast Area.

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

³ A cost management tool used for managing and controlling fuel costs.

⁴ 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.

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

⁶ Information based on Westchester District. The second highest number of Voyager card transactions in the Westchester District was 275.

Finding #1: Management of Voyager Card PINs

Voyager card PINs were not properly managed at the Monroe, NY, Post Office. Specifically:

- One supervisor's PIN was shared and used for 375 transactions valued at \$7,724.
- Four former employees who were no longer employed at the unit had active PINs.
- Five employees who never worked at this unit made Voyager card transactions that were charged to this unit's finance number.
- No semiannual formal review of PINs was conducted.

According to the customer service supervisor, this unit does not request a PIN for new employees until they have completed their 90-day probationary period. In addition, unit management was not aware former employees of the unit still had active PINs. Further, regarding the five employees not working at the unit, management was not aware of why their Voyager card transactions were being charged to the Monroe Post Office's finance number since they were never employed at this unit.

Our research identified five employees who worked at other units within the district but district management was unable to identify how or why these employees' transactions were being charged against this unit's finance number.

The postmaster and supervisor stated that they had never taken the required *eFleet Card for Site Manager Training*. Upon review of training records, the audit team determined that the postmaster had completed the training, but did so in April 2011.

Postal Service policy⁷ states that site managers are responsible for keeping their driver PINs up to date and verifying the information is accurate and complete and to conduct a semiannual formal review of PINs. In addition, when an employee leaves the Postal Service or is transferred to a different unit, their PIN must be

terminated. Further, the site manager must assign PINs to new employees with a PIN from the list and submit notification of the driver's name to Voyager Fleet Services.

When Voyager card PINs are not managed properly, they could be used to make unauthorized and improper purchases. Further, sharing of PINs could lead to the possibility of fraud. We consider the 375 transactions using a shared PIN valued at \$7,724 as disbursements at risk.⁸

As a result of our audit, management updated the PIN list to remove the four PINs for employees no longer working at the Monroe Post Office.

Recommendation #1

We recommend the **Manager, New York 3 District**, instruct management at Monroe, NY Post Office to implement corrective action to individually assign all employees unique personal identification numbers for Voyager card transactions.

Recommendation #2

We recommend the **Manager, New York 3 District**, instruct management at the Monroe, NY Post Office to complete *eFleet Card for Site Manager Training*.

Recommendation #3

We recommend the **Manager, New York 3 District**, correct the issue of Voyager Card transactions, for employees not assigned to the Monroe, NY Post Office, being incorrectly charged to the unit's finance number.

Finding #2: Voyager Card Reconciliation

Unit management did not always properly reconcile Voyager card transactions. Specifically, we determined that 13 of the 88 high-risk transactions we selected for review (or 15 percent), totaling \$295, did not have receipts to properly support fuel purchases. In addition, the monthly reconciliation exception report was not maintained on file at the unit in accordance with policy.

⁷ *Voyager Fleet Card Standard Operating Procedure (SOP)*, Section 2.2.2, PIN Management, November 2016.

⁸ Disbursements made where employees did not follow proper Postal Service internal controls and processes.

Postal Service management stated they performed monthly reconciliations and management kept receipts but did not follow-up with staff when receipts were not submitted, as required. Management stated that all transactions that needed reconciling were appropriate and they were aware of the policy requirements to dispute them. However, they were not aware the monthly reconciliation reports needed to be printed and kept on file.

Postal Service policy⁹ states that 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 within FAMS, and obtain from the individual, hard copy documentation certifying the charge. In addition, policy states unit management must print the monthly FAMS Reconciliation by Exception Report and retain receipts on file for two years.

When Voyager card transactions are not properly reconciled there is an increased risk that the Postal Service will not identify unauthorized purchases. In addition, maintaining these records provides accountability of Voyager card transactions. Further, 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 #4

We recommend the **Manager, New York 3 District**, reiterate the requirement to management at the Monroe, NY Post Office regarding documentation retention for two years, including the receipts and monthly reconciliation reports.

Management's Comments

Management agreed with our findings and recommendations.

Regarding recommendation 1, management deactivated all Voyager card PINs, requested new PINs for all employees, and will ensure the PIN list is kept secured with limited access. This was completed on April 21, 2021. In addition, the District Finance Office will perform a follow-up review in six months to ensure ongoing compliance.

Regarding recommendation 2, management stated the Monroe postmaster and two supervisors completed *eFleet Card for Site Manager Training*. These managers will serve as the site managers and have oversight with PIN and Voyager reconciliations. This was completed April 16, 2021.

Regarding recommendation 3, management stated they worked with the Vehicle Maintenance Facility manager to research the location history for two vehicles. These vehicles were transferred to Monroe from other post offices; however, the Voyager cards were not transferred or cancelled. The Vehicle Maintenance Facility cancelled the Voyager cards for these two vehicles and ordered new Voyager cards for the Monroe Post Office. This was completed on April 16, 2021.

Regarding recommendation 4, the district disseminated a mandatory stand-up talk on the Voyager Fleet Card management policy to all District Executive and Administrative Schedule employees and provided them a copy of the Voyager Fleet Card SOP. This was completed on April 16, 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 recommendations in the report. We consider recommendations 1, 2, 3, and 4 closed with the issuance of this report.

⁹ *Voyager Fleet Card SOP*, Section 4.1, Responsibilities.

Appendix A: Management's Comments



April 20, 2021

JOSEPH WOLSKI
DIRECTOR, AUDIT OPERATIONS

SUBJECT: Draft Report - Voyager Card Transactions - Monroe, NY Post Office
(Project Number 21-125-DRAFT)

Thank you for the opportunity to respond to the Office of Inspector General (OIG)
Draft Report – Voyager Card Transactions - Monroe, NY, Post Office
(Project Number 21-125-Draft)

Management has reviewed and agree with the findings and recommendations noted
in the audit report.

Our response to the Recommendations are as follows:

Recommendation #1:

We recommend the Manager, New York 3 District, instruct management at Monroe,
NY Post Office to implement corrective action to individually assign all employees
unique personal identification numbers for Voyager card transactions.

Management Response/Action Plan:

Management agrees with this recommendation and disbursements at risk findings.
Management contacted Voyager and requested all current personal identification
numbers be deactivated and requested a new personal identification number list.
Management issued new unique personal identification numbers to all Monroe
employees. The PIN list will remain locked in the [REDACTED] with access
availability limited to trained and approved Voyager Site-Managers. District Finance
will perform a follow-up review at the Monroe Main Post Office in six months to assess
Voyager eFleet Internal Controls to ensure ongoing compliance.

Management requests this recommendation be closed with the issuance of final
report.

Target Implementation Date:

Completed 4/21/2021

Responsible Official:

Postmaster – Monroe Post Office

Recommendation #2:

We recommend the Manager, New York 3 District, instruct management at the Monroe, NY Post Office to complete *eFleet Card for Site Manager Training*.

Management Response/Action Plan:

Management agrees with this recommendation. The Monroe PO Postmaster and two EAS Supervisors have completed the eFleet Card Site Manager Training. These managers now serve as the Voyager Site-Managers for oversight with PIN and Voyager Reconciliations.

Management requests this recommendation be closed with the issuance of final report.

Target Implementation Date:

Completed 4/16/2021

Responsible Official:

Manager, Post Office Operations

Recommendation #3:

We recommend the Manager, New York 3 District, correct the issue of Voyager Card transactions, for employees not assigned to the Monroe, NY Post Office, being incorrectly charged to the unit's finance number.

Management Response/Action Plan:

Management agrees with this recommendation. Management worked with the VMF A/Manager to research the location history of truck numbers [REDACTED] and [REDACTED]. The trucks were transferred to Monroe from Newburgh and Scarsdale; however their Voyager Cards were not transferred or cancelled. The VMF cancelled the Voyager Cards in Newburgh and Scarsdale on 4/1/21 for truck numbers [REDACTED] and [REDACTED] and requested new cards for the trucks in Monroe. The VMF received the new Voyager Cards and mailed them to Monroe on 4/16/21.

Management requests this recommendation be closed with the issuance of final report.

Target Implementation Date:

Completed 4/16/2021

Responsible Official:

Manager, District Finance

Recommendation #4:

We recommend the Manager, New York 3 District, reiterate the requirement to management at the Monroe, NY Post Office regarding documentation retention for two years, including the receipts and monthly reconciliation reports.

Management Response/Action Plan:

Management agrees with this recommendation. The District disseminated to all District EAS employees a mandatory stand-up talk on Voyager Fleet Card Policy. Included in the same email was the Voyager Fleet Card Policies SOP Guide.

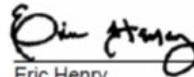
Management requests this recommendation be closed with the issuance of final report.

Target Implementation Date:

Completed 4/16/2021

Responsible Official:

Manager, District Finance



Eric Henry
District Manager, New York 3 District

cc: VP Area Operations (Atlantic)
Controller (Northeast)
Area Accounting Manager (Northeast)
Manager, Corporate Audit Response Management
Manager, District Finance (New York 3)

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