



Office of Inspector General | United States Postal Service

Audit Report

Voyager Card Transactions – Baltimore, MD, Raspeburg Station

Report Number 21-174-R22 | October 8, 2021

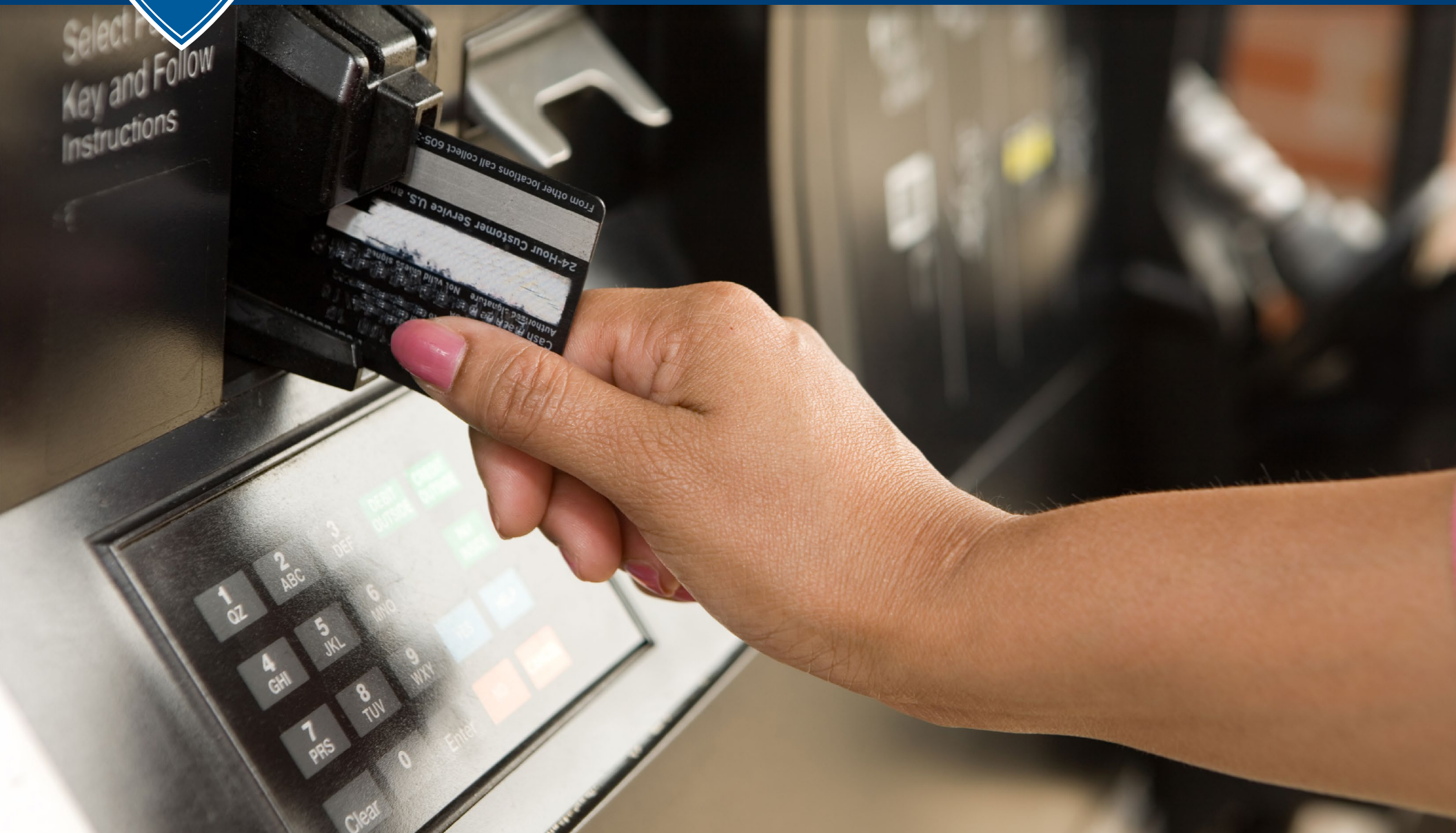


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Transmittal Letter



OFFICE OF INSPECTOR GENERAL
UNITED STATES POSTAL SERVICE

October 8, 2021

MEMORANDUM FOR: LORA MCLUCAS
ACTING DISTRICT MANAGER, MARYLAND

Michelle Lindquist

FROM: Michelle Lindquist
Director, Financial Controls

SUBJECT: Audit Report – Voyager Card Transactions – Baltimore MD,
Raspeburg Station (Report Number 21-174-R21)

This report presents the results of our audit of Voyager Card Transactions – Baltimore, MD, Raspeburg Station.

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

Attachment

cc: Postmaster General
Corporate Audit Response Management

Results

Background

This report presents the results of our self-initiated audit of Voyager Card Transactions – Baltimore, MD, Raspeburg Station (Project Number 21-174). The Raspeburg Station is in the Maryland 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 Fleet card (Voyager card) to pay for its commercially purchased fuel, oil, and routine maintenance. U.S. Bank operates 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) eFleet application.³ Site managers monitor Voyager card transactions in the FAMS eFleet application. FAMS provides a monthly Reconciliation Exception Report, capturing transactions categorized as “high risk,” which may result from fraudulent activity. Each month the Postal Service site manager⁴ ensures 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.

“Every Postal Service-owned vehicle is assigned a Voyager Fleet card (Voyager card) to pay for its commercially purchased fuel, oil, and routine maintenance.”

Employees must use their unique personal identification number (PIN) in conjunction with the Voyager card. Site managers are responsible for electronically managing PINs, including creating, modifying, and terminating them in the Fleet Commander Online (FCO) system.⁵ They must also complete semiannual

driver certifications to ensure the accuracy and completeness of employee PIN information.

The U.S. Postal Service Office of Inspector General (OIG) used data analytics to identify offices with potentially fraudulent Voyager card activity. The Raspeburg, MD, Station had 1,110 Voyager card transactions from October 1, 2020, through March 31, 2021, totaling \$68,194. This includes 374 (34 percent) transactions totaling \$29,958 that FAMS flagged as high risk.

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 Baltimore, MD, Raspeburg Station. The scope of this audit included Voyager card activity, the FAMS reconciliation process, and management of Voyager card PINs from October 1, 2020, through March 31, 2021.

To achieve our objective, we randomly sampled and analyzed 132 of 374 (35 percent) high-risk Voyager card transactions in FAMS.

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 June through October 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

¹ The Raspeburg Station was previously in the Capital Metro Area.

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

³ Internet 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 cards.

⁴ Manager of an operation to which the vehicles are assigned and who has the responsibility for Voyager card reconciliation and fraud prevention.

⁵ A Voyager system used to add, cancel, and replace cards, PINs, and vehicles.

objective. We discussed our observations and conclusions with management on September 16, 2021, and included their comments where appropriate.

Finding Summary

Voyager card PINs were not properly managed at the Raspeburg Station. In addition, unit management did not always reconcile Voyager card transactions properly or effectively manage the Voyager cards.

Finding #1: Management of Voyager PINs

Voyager card PINs were not properly managed at the Raspeburg Station. Specifically:

- An employee shared their PIN, which was used for 187 transactions valued at \$9,339. We found fuel purchases made by the same employee multiple times a day, a few minutes apart.
- Eleven former employees who were terminated, retired, or transferred had active PINs at the unit, as shown on the Voyager Driver Report.
- The station manager shared PINs with newly hired carriers instead of assigning them a unique PIN.
- The supervisor or the station manager did not conduct semi-annual formal reviews of PINs.

The supervisor did not know who was responsible for managing PINs. The supervisor and station manager stated that neither of them had assigned PINs to carriers since the former station manager left about eight months prior. The station manager stated there were other daily responsibilities that took precedent, so PINs were not assigned to new hires or removed from the system immediately. The station manager added that he was on a detail at a different location and had recently returned to the unit.

Our review of training records indicated that the station manager completed *eFleet Card for Site Manager Training and Voyager Fleet Commander Online*

(FCO) Training⁶ in April 2018. The supervisor had not completed any Voyager training courses.

Postal Service policy⁷ states that site managers are responsible for keeping their driver PIN list up to date, verifying the information is accurate and complete, and conducting 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 notify Voyager Fleet Services of the driver's name.

When Voyager card PINs are not managed properly, they could be used to make unauthorized and improper purchases; and when they are shared, it might lead to possible fraud. We referred the PIN sharing matter to the OIG's Office of Investigations. We consider the 187 transactions using a shared PIN valued at \$9,339 as assets at risk.⁸

“When Voyager card PINs are not managed properly, they could be used to make unauthorized and improper purchases; and when they are shared, it might lead to possible fraud.”

Recommendation #1

We recommend the **Manager, Maryland District**, instruct management at the Raspeburg Station to prioritize and assign all employees unique Personal Identification Numbers (PIN) upon hiring and deactivate the PINs for employees that are retired, terminated, or that have transferred.

Recommendation #2

We recommend the **Manager, Maryland District**, instruct management at the Raspeburg Station to conduct semiannual formal reviews of Personal Identification Numbers.

⁶ The Voyager Fleet Commander Online application is used by Postal Service staff to create and manage Voyager card PINs.

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

⁸ Assets or accountable items at risk of loss because of inadequate internal controls.

Recommendation #3

We recommend the **Manager, Maryland District**, instruct management at the Raspeburg Station responsible for managing Voyager card Personal Identification Numbers to complete *eFleet Card for Site Manager Training and Voyager Fleet Commander Online Training*.

Finding #2: Voyager Card Reconciliation

Unit management did not always properly reconcile Voyager card transactions. Specifically of the 132 “high-risk” transactions reviewed:

- One hundred eleven (84 percent) totaling \$10,111, did not have receipts to properly support fuel purchases (see Table 1). Of the 21 receipts we were able to locate and review, nine (43 percent) did not have the vehicle number on the receipt.

Table 1. Voyager Card Transactions

High-Risk Transaction Exception Type	Sample	No Receipt
Gallons of Fuel Purchased Exceeds Allowed Maximum Amount	128	107
Too Many Fuel Purchases within a Single Month	2	2
Non Fuel/Oil Maintenance Item Purchased	1	1
Duplicate Transactions	1	1
Total	132	111

Source: FAMS

- One hundred seven (81 percent) transactions included gallons of fuel purchased that exceeded the allowable maximum amount for the Voyager card. Additionally, only 31 of the 107 transactions were for Regular Unleaded fuel. As shown in Table 2, the remaining 76 transactions (71 percent) were for Unleaded Super, Unleaded Plus, Unleaded Blend 10 percent, or Diesel fuel, which is not allowed.

Table 2. Fuel Transactions

Fuel Type	Total Transactions
Unleaded Super	68
Unleaded Plus	3
Unleaded Blend 10%	4
Diesel	1
Total	76

Source: FAMS

- The supervisor or manager did not dispute high-risk transactions such as gallons of fuel purchased that exceeded the allowed maximum amount, too many fuel purchases in a single month, non-fuel/oil maintenance item purchases, or duplicate transactions. Additionally, they did not keep a copy of the reconciliation report on file.
- Unit management did not notify the OIG of potential fraud or misuse.

The supervisor stated that they compared receipt amounts to the Monthly Reconciliation Exception Report and verified that fuel gallons purchased matched the type of vehicle.

However, they did not research the transactions or obtain appropriate documentation when a carrier did not provide a receipt. The supervisor stated that they received informal training and were instructed to submit the transactions as reviewed after comparing the receipt amount and verifying that the fuel gallons purchased matched. In addition, they did not determine why high-risk transactions occurred. Further, the supervisor was not aware of the requirement to dispute transactions and neither the supervisor nor manager were aware of the requirement to keep a copy of monthly reconciliation reports 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

⁹ *Voyager Fleet Card SOP*, November 2016, Section 4.1, Responsibilities.

“When Voyager card transactions are not properly reconciled, there is an increased risk that the Postal Service will not identify unauthorized purchases.”

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, the driver must complete and sign a No Receipt Form.¹⁰ Drivers must also record vehicle numbers on receipts and give receipts to their supervisor. Further, unit management must print the monthly FAMS Reconciliation by Exception report and retain it, together with receipts, on file for two years.¹¹ Finally, policy¹² states that managers must notify the OIG of potential fraud or misuse.

When Voyager card transactions are not properly reconciled, there is an increased risk that the Postal Service will not identify unauthorized

purchases. Maintaining these records provides accountability of Voyager card transactions. 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. Further, notifying the OIG can help identify systemic and fraudulent activity. We consider the 111 transactions with missing receipts totaling \$10,111 to be unsupported questioned costs.¹³

Recommendation #4

We recommend the **Manager, Maryland District**, reiterate to unit management at the Raspeburg Station the requirements to research the reason for exceptions and certify transactions are valid, obtain receipts, and dispute unauthorized transactions as necessary.

Recommendation #5

We recommend the **Manager, Maryland District**, reiterate to unit management at the Raspeburg Station the requirement to retain documentation for two years, including the receipts and monthly reconciliation reports, and to record the vehicle number on all receipts.

Finding #3: Management of Voyager Cards

Unit management could not locate the “Z” card¹⁴ assigned to the unit and did not notify Voyager and U.S. Bank as required to cancel and replace it. The authorized purchasing limit for the “Z” card was \$40,000 per month.

Postal Service policy¹⁵ states site managers are responsible for securing all Voyager cards. In addition, policy¹⁶ requires that drivers must immediately notify the site manager if a card is lost or stolen, and the manager must then immediately notify Voyager and U.S. Bank. Upon receipt of the USPS Voyager Card Account Maintenance Request Form, Voyager will cancel the existing card and reissue a replacement.

As previously stated, although the manager received training in 2018, the supervisor did not receive formal training and was unaware that they had a “Z” card.

¹⁰ Standard Work Instructions, February 25, 2019.

¹¹ *Voyager Fleet Card SOP*, November 2016, Section 4.1, Responsibilities.

¹² *Voyager Fleet Card SOP*, Section 4.1, Responsibilities.

¹³ A subset of questioned costs claimed because of missing or incomplete documentation, or failure to follow required procedures.

¹⁴ Cards used for washing numerous postal-owned vehicles at one time, paying for fuel or repairs for vehicles with lost, stolen, or damaged cards, or repairs to vehicles that exceed \$300.

¹⁵ Standard Work Instruction U.S. Bank Voyager Fleet Card – At A Glance for Site Managers, revised February 2019.

¹⁶ *Voyager Fleet Card SOP*, Section 5.2, Lost/Stolen Cards.

Due to inadequate training and accountability of Voyager cards, we consider \$240,000¹⁷ as an asset at risk¹⁸ for the one missing “Z” card. We referred the missing Voyager card to the OIG’s Office of Investigations.

Recommendation #6

We recommend the **Manager, Maryland District**, instruct unit management at the Raspeburg Station to implement safeguards and controls to properly secure and manage Voyager cards, and notify U.S. Bank of the missing card.

Management’s Comments

Management agreed with the findings, recommendations, and monetary impact, and completed corrective actions on recommendations 1, 3, 4, 5, and 6 on September 20 and 21, 2021. In addition, on September 21, 2021, the District issued and reviewed the Voyager Fleet Card Standard Operating Procedures and District Directive with the Raspeburg Station management team.

Regarding recommendation 1 management updated the PIN list, deactivated duplicate and shared PINs, and will keep an updated PIN list in a secure location with strict limited access to avoid fraud. In separate correspondence, management provided an updated PIN list with documentation of deactivated PINs.

Regarding recommendation 2 management instructed the Manager, Customer Service, at the Raspeburg Station to conduct monthly reviews of PINs. Management planned to complete initial monthly reviews by September 20, 2021. However, in subsequent correspondence, management revised the implementation date to October 15, 2021.

Regarding recommendation 3, the Manager, Customer Service and both Supervisors, Customer Service completed eFleet Card for Site Manager Training and Voyager Fleet Commander Online Training. In subsequent correspondence, management provided support that the manager and supervisors completed the training.

Regarding recommendations 4 and 5, management created a filing system to retain the required receipts for two years. Management also reiterated the policy for Voyager card issuance, daily clearing of cards, receipts, and all other applicable documentation in a service talk for all employees. Finally, management will reconcile transactions every three days, ensure carriers provide receipts, investigate submissions, and dispute charges as they occur. In subsequent correspondence, management provided support for completion of the actions.

Regarding recommendation 6, The Manager, Customer Service, and Customer Service Supervisors, completed training to ensure safeguards and controls are in place to properly secure and manage Voyager cards and immediately notify US Bank if cards are missing. Additionally, management implemented a process to secure all Voyager cards at the end of the day. In subsequent correspondence, management provided documentation for completion of the training and the new process to secure Voyager cards.

Finally, to address recommendations 1, 2, 4, 5, and 6 management stated the Postmaster of Baltimore will conduct random compliance audits and the budget and financial audit team member will perform a three-month follow-up review for continued compliance.

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 and the corrective actions taken should resolve the issues in this report. Recommendation 2 requires OIG concurrence before closure. Consequently, the OIG requests written confirmation when corrective action is completed. The recommendation 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. We consider recommendations 1, 3, 4, 5 and 6 closed with the issuance of this report.

¹⁷ Calculated on the maximum monthly limit of the active Voyager cards projected for our six-month scope period (\$40,000 X 6 months=\$240,000).

¹⁸ Assets or accountable items at risk of loss because of inadequate internal controls.

Appendix A: Management's Comments



September 22, 2021

JOSEPH WOLSKI
DIRECTOR, AUDIT OPERATIONS

SUBJECT: Voyager Card Transactions-Raspeburg Station (Project Number 21-174-DRAFT)

Thank you to you and the team for providing a critical look at the Voyager Card process in Raspeburg Station. Management has reviewed and agree with all the findings, recommendations, and all monetary impacts presented in your September 17, 2021 Draft Report.

As added measures, Voyager Fleet Card Standard Operating Procedure (SOP) and District Directive have been issued and reviewed with Raspeburg Station Management team on September 21, 2021.

Our response to the Recommendations is as follows:

Recommendation #1:

We recommend the Manager, Maryland District, instruct management at the Raspeburg Station to prioritize and assign all employees unique Personal Identification Numbers (PIN) upon hiring and deactivate the PINs for employees that are retired, terminated, or that have transferred.

Management Response/Action Plan:

Management agrees with the recommendation and disbursements at risk findings. Immediate action was taken to update the PIN list, ensuring the deactivation of duplicate PINS as well as the PINS which were shared. Management will ensure current correct PIN list oversight and secure the list in a locked cabinet in the [REDACTED] with strict limited access to avoid fraud. The Postmaster of Baltimore will conduct random audits for compliance purposes. Budget and financial audit team member will also perform a three-month follow-up review at Raspeburg Station to ensure continued compliance.

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

Target Implementation Date:
Completed 09/21//2021

Responsible Official:
Manager, Customer Service Raspeburg Station

Recommendation #2:

We recommend the Manager, Maryland District, instruct management at the Raspeburg Station to conduct semiannual formal reviews of Personal Identification Numbers.

Management Response/Action Plan:

Management agrees with the recommendation and disbursements at risk findings. The Manager, Customer Service of Raspeburg has been given specific instructions to conduct monthly reviews of Personal Identification Numbers. The Postmaster of Baltimore will conduct random quarterly audits for compliance purposes. Budget and financial audit team member will also perform a three-month follow-up review at Raspeburg Station to ensure continued compliance.

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

Target Implementation Date:

Completed 09/20/2021

Responsible Official:

Manager, Customer Service Raspeburg Station

Recommendation #3:

We recommend the Manager, Maryland District, instruct management at the Raspeburg Station responsible for managing Voyager card Personal Identification Numbers to complete eFleet Card for Site Manager Training and Voyager Fleet Commander Online Training.

Management Response/Action Plan:

Management agrees with the recommendation. The Manager, Customer Service of Raspeburg Station, along with both EAS Supervisors, Customer Service have completed eFleet Card for Site Manager Training and Voyager Fleet Commander Online Training. This training was offered in HERO.

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

Target Implementation Date:

Completed 09/21/2021

Responsible Officials:

Manager, Customer Service Raspeburg Station

Recommendation #4:

We recommend the Manager, Maryland District, reiterate to unit management at the Raspeburg Station the requirements to research the reason for exceptions and certify transactions are valid, obtain receipts, and dispute unauthorized transactions as necessary.

Management Response/Action Plan:

Management agrees with the recommendation. Management initiated a filing system which will be used for retention of the required two years of all receipts relative to each vehicle and reiterated the policy covering Voyager card issuance and daily clearing of cards, receipts, and all other applicable documentation in a service talk given to all employees. Management will reconcile transactions every 3 days ensuring carriers initialing and dating of the receipts and follow up with employees providing no receipts and investigation and submission of any disputed charges as they occur. The Postmaster of Baltimore will conduct random audits for compliance purposes. Budget and financial audit team member will also perform a three-month follow-up review at Raspeburg Station to ensure continued compliance.

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

Target Implementation Date:

Completed 09/20/2021

Responsible Officials:

Manager, Customer Service Raspeburg Station

Recommendation #5:

We recommend the Manager, Maryland District, reiterate to unit management at the Raspeburg Station the requirement to retain documentation for two years, including the receipts and monthly reconciliation reports, and to record the vehicle number on all receipts.

Management Response/Action Plan:

Management agrees with the recommendation. Management initiated a filing system which will be used for retention of the required two years of all receipts relative to each vehicle and reiterated the policy covering Voyager card issuance and daily clearing of cards, receipts, and all other applicable documentation in a service talk given to all employees. Management will reconcile transactions every 3 days ensuring carriers initialing and dating of the receipts and follow up with employees providing no receipts and investigation and submission of any disputed charges as they occur. The Postmaster of Baltimore will conduct random audits for compliance purposes. Budget and financial audit team member will also perform a three-month follow-up review at Raspeburg Station to ensure continued compliance.

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

Target Implementation Date:

Completed 09/20/2021

Responsible Officials:

Manager, Customer Service Raspeburg Station

Recommendation #6:

We recommend the Manager, Maryland District, instruct unit management at the Raspeburg Station to implement safeguards and controls to properly secure and manage Voyager cards, and notify U.S. Bank of the missing card.

Management Response/Action Plan:

Management agrees with the recommendation. The Manager, Customer Service of Raspeburg Station, along with both EAS Supervisors, Customer Service have completed eFleet Card for Site Manager Training and Voyager Fleet Commander Online Training to ensure safeguards and controls are in place to properly secure and manage Voyager card and the immediate notification to US Bank if cards are missing. In addition, Management will ensure at the close of each day that all Voyager cards are secured in a locked cabinet. The Postmaster of Baltimore will conduct random audits for compliance purposes. Budget and financial audit team member will also perform a three-month follow-up review at Raspeburg Station to ensure continued compliance.

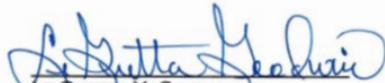
Management requests this recommendation be closed with the issuance of final report.

Target Implementation Date:

Completed 09/20/2021

Responsible Officials:

Manager, Customer Service Raspeburg Station



LE GRETJA Y. GOODWIN
DISTRICT MANAGER MARYLAND DISTRICT

cc: VP Area R&D Operations (Atlantic)
Exec. Manager, Finance & Budget (Atlantic)
Manager, Corporate Audit Response Management
Manager, Field Accounting Support (Atlantic-A)
Manager, Operations Integration (CT District)

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