



Office of Inspector General | United States Postal Service

Audit Report

Voyager Card Transactions - Acredale Station, Virginia Beach, VA

Report Number 21-241-R22 | February 11, 2022



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Transmittal Letter



OFFICE OF INSPECTOR GENERAL
UNITED STATES POSTAL SERVICE

February 11, 2022

MEMORANDUM FOR: GERALD ROANE,
MANAGER, VIRGINIA DISTRICT

Michelle Lindquist

FROM: Michelle Lindquist
Director, Financial Controls

SUBJECT: Audit Report - Voyager Card Transactions – Acredale Station,
Virginia Beach, VA (Report Number 21-241-R22)

This report presents the results of our audit of the Voyager Card Transactions – Acredale Station, Virginia Beach, VA.

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact Monique Packer, 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 – Acredale Station, Virginia Beach, VA (Project Number 21-241). The Acredale Station is in the Virginia District of the Atlantic Area. 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 Voyager¹ provides a weekly electronic transaction detail file of all Voyager card transactions to the Postal Service's Fuel Asset Management System (FAMS) eFleet application.² Postal Service site managers³ 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 site manager ensures that 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.

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.⁴ 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) uses data analytics to identify offices with potentially fraudulent Voyager card activity. The Acredale Station had 2,742 Voyager card transactions from January 1, 2021, through June 30, 2021, totaling \$71,025, of which FAMS flagged 34 transactions as high risk and 91 transactions where the grade of fuel purchased exceeded what was

allowable by policy.⁵ In addition, 270 Voyager card purchases, valued at \$6,436, were conducted by one employee's PIN.

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 Acredale Station. The scope of this audit included Voyager card activity, FAMS reconciliations, and the management of Voyager card PINs from January 1, 2021, through June 30, 2021.

To achieve our objective, we analyzed 34 high-risk Voyager card transactions identified in FAMS during the scope period. In addition, we reviewed transactions that were flagged for dispute, receipts maintained at the unit, 91 high-risk transactions relating to the purchase of incorrect fuel for the vehicle, duplicate transactions, non-fuel or maintenance purchases, and too many fuel purchases made in a single month. Further, we performed an inventory count of all Voyager cards assigned to the unit.

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 documents, and interviewing knowledgeable Postal Service employees. We determined the data were sufficiently reliable for the purposes of this report.

We conducted this audit from September 2021 through February 2022 in accordance with generally accepted government auditing standards and included such tests of internal controls 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 Voyager Fleet Systems, Inc., is owned by U.S. Bank, the contractor for the program.

² The 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

³ The manager of an operation to which the vehicles are assigned and who has the responsibility for Voyager card reconciliation and fraud prevention.

⁴ A system used to add, cancel, and replace Voyager cards and PINs, and vehicles.

⁵ Handbook PO 701, *Fleet Management*, Section 373.1, Fuel Type, March 1991.

objective. We discussed our observations and conclusions with management on January 11, 2022, and included their comments where appropriate.

Findings Summary

Voyager card PINs were not properly managed at the Acredale Station. In addition, unit management⁶ did not always reconcile Voyager card transactions properly or effectively manage Voyager cards.

Finding #1: Management of Voyager PINs

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

- One employee PIN was used for 270 transactions valued at \$6,436. We found multiple fuel purchases made using the same employee PIN, sometimes a few minutes apart.
- One employee used a PIN assigned from a different unit, for five years.
- Employees shared their PINs with employees from other stations or with new employees who had not yet been assigned PINs.
- Management did not conduct required semiannual driver certifications to ensure the accuracy and completeness of employee PIN information.

The station manager stated he was not aware of the PIN list or the process for managing them as he has been out on several details and delegated that duty to a supervisor. Additionally, as new employees were not always initially assigned PINs, employees shared PINs with each other, sometimes with management approval. Further, management did not know that they were supposed to conduct semiannual driver certifications to ensure the accuracy and completeness of employee PIN information.

A review of training records indicated the station manager completed Fleet Command Management Training in December 2015; however, neither the station manager, acting station manager,⁷ nor any of the supervisors at this location had completed eFleet Card for Site Manager Training⁸ or Voyager Fleet Commander Online (FCO) Training.⁹

Postal Service policy¹⁰ states that a PIN must be used with each card transaction to identify the individual authorizing that particular purchase. 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. In addition, it states that site managers are responsible for keeping their driver PIN list current by verifying the information is accurate and complete, and by conducting semiannual driver certifications. Further, when an employee leaves or is transferred to a different unit, their PIN must be cancelled.

On November 10, 2021, the acting station manager took corrective action by cancelling all compromised PINs and by assigning each employee their own unique PIN.

When Voyager card PINs are not managed properly or shared, they could be used to make unauthorized and improper purchases. We referred the PIN sharing issue to the OIG's Office of Investigations. We consider the 270 transactions using a shared PIN, valued at \$6,436, as disbursements at risk.¹¹

Recommendation #1

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

⁶ Unit management includes the station manager, acting station manager, and supervisors.

⁷ The acting station manager started May 2021.

⁸ Explains the history and operations of the Voyager fleet card and provides instructions on how to manage and reconcile purchases made with the card.

⁹ Used by Postal Service staff to create and manage Voyager card PINs.

¹⁰ Voyager Fleet Card Standard Operating Procedure (SOP), Section 2.2.2, PIN Management, November 2016.

¹¹ Disbursements made where proper Postal Service internal controls and processes were not followed.

Recommendation #2

We recommend the **Manager, Virginia District**, instruct management at the Acredale Station to conduct semiannual driver certifications.

Finding #2: Voyager Card Reconciliation

Unit management did not always properly reconcile Voyager card transactions. Specifically:

- We reviewed the 34 transactions FAMS identified as high risk and determined twenty-six (76 percent) transactions, totaling \$1,023, did not have receipts on file to support the fuel purchases (see Table 1).

Table 1. Voyager Card Transactions

High-Risk Transaction Exception Type	Number of Transactions	Receipts	No Receipts
Gallons of Fuel Purchased Exceeds Allowed Maximum Amount	8	3	5
Non-Fuel/Oil Maintenance Item Purchased	18	5	13
Duplicate Transactions	8	0	8
Total	34	8	26

Source: OIG analysis and onsite observations.

- Thirteen transactions were listed as “Miscellaneous” on the Reconciliation Exception Report under the Non-Fuel/Oil Maintenance Item Purchased designation. Unit management stated if the employee is unable to pay at the pump, they must go inside to pay resulting in the “miscellaneous” designation.
- Eight transactions were duplicate transactions for towing services. Management could not provide a valid reason for the duplicate charges and did not dispute them.

- Unit management did not document the reasons for purchases that did not have supporting receipts.
- Of the eight receipts we were able to locate, only one had the vehicle number, employee name, and route number on the receipt.
- We reviewed the 91 transactions FAMS identified where the grade of fuel purchased exceeded what was allowable by policy (see Table 2) and found unit management did not dispute them.

Table 2. Fuel Transactions

Fuel Type	Total Transactions
Unleaded Super	60
Unleaded Plus	16
Unleaded Blend 10%	6
Unleaded Blend 5.7%	9
TOTAL	91

Source: OIG analysis and onsite observations.

- Although unit management stated that they review the reconciliation exception report to assure they recognize employee names and vehicle numbers, we found two individuals whose names were unfamiliar to the station manager that had transactions on the unit's reconciliation exception report. The transactions, dated March 28 and April 11, 2021, were not disputed.
- Unit management did not keep monthly FAMS Reconciliation by Exception reports on file.
- Unit management did not notify the OIG of potential fraud or misuse.

The station manager stated that he did not reconcile monthly FAMS Reconciliation by Exception reports to supporting receipts or retain records. Instead, the first supervisor available performed the reconciliation in the system.

The station manager also stated that he reviews online “red flags/suspicious activity” monthly.

In addition, unit management stated they had not been formally trained on, and did not know, the reconciliation process. They stated they received some instruction from a former manager to review the charges by comparing the receipt to the fuel purchased, and they thought they were doing things correctly since no one at the district advised differently. Management also stated they thought, since they could print the report, there was no need to keep it on file.

Postal Service policy states¹² 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 a hard copy documentation certifying the charge, from the employee. In addition, the driver must complete and sign a Voyager Fleet Card Transaction - No Receipt Form.¹³ Drivers must also record vehicle numbers on receipts and give receipts to their supervisors. Further, unit management must print the monthly FAMS Reconciliation by Exception report and retain it, together with receipts, on file for two years.¹⁴ Finally, policy¹⁵ 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. Also 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, OIG notification can help identify systemic and fraudulent activity. We consider the 26 transactions that did not have supporting receipts, totaling \$1,023, to be unsupported questioned costs.¹⁶

Recommendation #3

We recommend the **Manager, Virginia District**, reiterate to unit management at the Acredale Station the requirements for reconciling Voyager card transactions, including researching the reason for exceptions and certifying that transactions are valid; obtaining receipts; recording vehicle numbers on all receipts; disputing unauthorized transactions as necessary; and notifying the OIG of potential fraud and misuse.

Recommendation #4

We recommend the **Manager, Virginia District**, reiterate to unit management at the Acredale Station the requirement to retain Voyager card documentation for two years, to include the receipts and the reconciliation reports.

Finding #3: Voyager Card Management

Unit management did not effectively manage Voyager cards at the Acredale Station. Specifically:

- Unit management could not locate 11 of 38 Voyager cards assigned to the unit. The authorized purchasing limit for a Voyager card is \$1,000 per month. The authorized purchasing limit for these 11 cards is \$66,000 for our scope period.¹⁷
- We found two active “Z”¹⁸ cards at the unit with the same account number. One of the cards (purchasing limit of \$10,000) was a replacement for the other one (purchasing limit of \$2,000) that had an expiration date of September 2021. Management should have cancelled the older card when the new one was activated.
- Unit management could not provide a reason why the cards had not been reported missing or why the Z card was not cancelled. They stated that

¹² *Voyager Fleet Card SOP*, November 2016, Section 4.1, Responsibilities.

¹³ *Standard Work Instructions*, February 25, 2019.

¹⁴ *Voyager Fleet Card SOP*, November 2016, Section 4.1, Responsibilities

¹⁵ *Voyager Fleet Card SOP*, November 2016, Section 4.1, Responsibilities

¹⁶ A subset of questioned costs claimed due to missing or incomplete documentation, or from failure to follow policy.

¹⁷ Calculated on the maximum monthly limit of active Voyager cards during the six-month scope period (11 cards x \$1,000 limit per month x 6 months = \$66,000).

¹⁸ Cards issued to the site's finance number, 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.

employees sometimes forget to return the Voyager cards. As previously stated, unit management had not received formal training on Voyager card reconciliation or the process to manage them.

Postal Service policy¹⁹ states site managers are responsible for securing all Voyager cards. In addition, policy²⁰ requires that drivers must immediately notify the site manager if a card is lost or stolen, and the manager must immediately notify U.S. Bank. Upon receipt of the USPS Voyager Card Account Maintenance Request Form, Voyager will cancel the existing card and reissue a replacement.

Because management did not properly account for Voyager cards, we consider the 11 Voyager cards that could not be located, valued at \$66,000, as assets at risk.²¹ We referred the missing Voyager card numbers to the OIG's Office of Investigations.

Recommendation #5

We recommend the **Manager, Virginia District**, instruct management at Acredale Station to comply with procedures for managing and securing Voyager cards, including cancelling and replacing cards; and notify U.S. Bank of the 11 missing cards.

Management's Comments

Management agreed with the findings, recommendations, and monetary impact.

Regarding recommendation 1, all Acredale Station management will complete eFleet Card for Site Manager Training and Voyager Fleet Commander Online Training. The target implementation date is March 31, 2022.

Regarding recommendation 2, Acredale Station management will complete semiannual driver certification audits as recommended. The target implementation date is June 30, 2022.

Regarding recommendation 3, management issued a Standard Work Process to Acredale Station management and all Virginia Beach stations. Voyager cards are issued as an accountable item requiring signature. Upon returning to the office, carriers must present the Voyager card along with receipts and the clearing manager verifies that receipts include the vehicle number. In addition, management will review the reconciliation exception report, research abnormalities, dispute transactions, and validate transactions as necessary. The exception reports will be filed with gas receipts and retained for two years. Management provided a February 28, 2022 target implementation date for these actions. However, in subsequent communication, they provided detailed support to demonstrate implementation of the corrective actions described. In addition, management reiterated the requirement to notify the OIG of any potential fraud or misuse.

Regarding recommendation 4, Acredale Station management will reconcile transactions and receipts weekly. Reconciliation sheets will be filed with receipts in folders that will be sealed monthly and retained for two years. Management provided a January 30, 2022 implementation date for these actions. In subsequent communication, management provided detailed support to demonstrate implementation of the corrective actions described.

Regarding recommendation 5, Acredale Station management cancelled missing cards and requested replacements. Management provided a February 28, 2022 implementation date for these actions. However, in subsequent communication, they provided detailed support to show completion of the actions described. Also, they instructed all Virginia Beach Stations management to properly manage and secure Voyager cards.

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

¹⁹ Standard Work Instruction, U.S. Bank Voyager Fleet Card – At A Glance for Site Managers, revised February 2019.

²⁰ *Voyager Fleet Card SOP*, Section 5.2, Lost/Stolen Cards.

²¹ Disbursements or accountable items at risk or loss because of inadequate internal controls.

Evaluation of Management's Comments

The OIG considers management's comments responsive to the recommendations and corrective actions 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. 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 recommendations can be closed. We consider recommendations 3, 4, and 5 closed with the issuance of this report.

Appendix A: Management's Comments

VIRGINIA DISTRICT MANAGER



January 24, 2022

JOHN CIHOTA
DIRECTOR, AUDIT SERVICES

SUBJECT: Management Response: Voyager Card Transactions – Acredale Station,
Virginia Beach, VA, Project Number -21-241-DRAFT

Thank you for providing the Postal Service with an opportunity to review and comment on the findings and recommendations contained in the draft audit report, *Voyager Card Transactions – Acredale Station, Virginia Beach, VA*.

Management agrees with Finding #1: Management of Voyager PINs which states voyager card PINs were not properly managed at the Acredale Station.

Management agrees with Finding #2: Voyager Card Reconciliation which states unit management did not always properly reconcile Voyager card transactions.

Management agrees with Finding #3: Voyager Card Management which states unit management did not effectively manage Voyager cards at the Acredale Station.

Management agrees with the monetary finding associated with recommendation #3.

Following are our comments on each of the five recommendations.

Recommendation 1: We recommend the **Manager, Virginia District**, instruct management at the Acredale 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 this recommendation. The acting station manager of Acredale Station canceled all compromised PINS on November 10, 2021 as well as assigned each employee their own unique PIN. All members of management within the Acredale Station will be required to take the eFleet Card and Voyager Fleet Commander Training.

The acting Manager's training was completed on January 6, 2022

1801 BROOK ROAD
RICHMOND, VIRGINIA 23232-9990

The two (2) EAS Supervisors assigned to Acredale Station will complete their training no later than February 18, 2022.
Semiannual driver's certification audit will be conducted by June 1, 2022

Target Implementation Date: 03/31/2022

Responsible Official: Manager, Customer Services, Acredale Station

Recommendation 2: We recommend the **Manager, Virginia District**, instruct management at the Acredale Station to conduct semiannual driver certifications.

Management Response/Action Plan:

Management agrees with this recommendation. Semiannual driver's certification audits will be conducted as recommended.

Target Implementation Date: 06/30/2022

Responsible Official: Manager, Customer Services, Acredale Station

Recommendation 3: We recommend the **Manager, Virginia District**, reiterate to unit management at the Acredale Station the requirements for reconciling Voyager card transactions, including researching the reason for exceptions and certifying that transactions are valid; obtaining receipts; recording vehicle numbers on all receipts; disputing unauthorized transactions as necessary; and notifying the OIG of potential fraud and misuse

Management Response/Action Plan:

Management agrees with this recommendation. The Postmaster issued a Standard Work Process by email to be followed not only at the Acredale Station but to include all the stations in Virginia Beach.

The receipts will be verified by the clearing management employee and will include the vehicle number, date, and driver initials on receipt. If the carrier does not have the receipt the employee must return to the fueling station to secure a duplicate receipt or complete and sign a Voyager Fleet Card Transaction – No Receipt Form.

Voyager cards are issued as an accountable item requiring a signature when issued to a carrier. Carriers are required to be cleared by a member of management upon

returning to the office. They must return the Voyager card along with the gas receipt, complete with vehicle number written on the receipt.

Management will review the reconciliation exception report to ensure all employee names and vehicle numbers are valid for the station, any abnormalities will be thoroughly researched and disputed as necessary. The Exception reports will be filed with the monthly Voyager gas receipts for 2 years.

Target Implementation Date: 02/28/2022

Responsible Official: Manager, Customer Services, Acredale Station

Recommendation 4: We recommend the **Manager, Virginia District**, reiterate to unit management at the Acredale Station the requirement to retain Voyager card documentation for two years, to include the receipts and the reconciliation reports

Management Response/Action Plan:

Management agrees with this recommendation. The receipts will be verified by the clearing management employee and will include the vehicle number, date, and driver initials on receipt. If the carrier does not have the receipt the employee must return to the fueling station to secure a duplicate receipt or complete and sign a Voyager Fleet Card Transaction – No Receipt Form.

Management will create folders for each month and reconcile transactions weekly to ensure all receipts and charges match. The reconciled sheet will be printed, receipts attached and filed in the folder. At the end of each month the folders will be sealed, stamped, and filed for proper retention of 2 years.

Target Implementation Date: 01/30/2022

Responsible Official: Manager, Customer Services, Acredale Station

Recommendation 5: We recommend the **Manager, Virginia District**, instruct management at Acredale Station to comply with procedures for managing and securing Voyager cards, including cancelling, and replacing cards; and notify U.S. Bank of the 11 missing cards.

Management Response/Action Plan:

Management agrees with this recommendation. The acting Manager of the Acredale Station cancelled the missing cards with U.S. Bank at the OIG's request during the exit interview. Replacements were requested. Management at Acredale Station, and

- 4 -

through-out Virginia Beach will comply with all procedures for managing and securing Voyager Cards. Management requests closure of this recommendation with issuance of the final report.

Target Implementation Date: 02/28/2022

Responsible Official: Manager, Customer Services, Acredale Station

Sincerely,



Gerald A. Roane

cc:



Manager, Corporate Audit Response Management

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