



AUDIT REPORT

Internal Controls Over Segmented Inventory - Carrollton Main Office, Carrollton, TX

November 23, 2016



Report Number FT-FM-17-004



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Carrollton Main Office, Carrollton, TX**
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BACKGROUND:

The U.S. Postal Service Office of Inspector General (OIG) uses tripwires to identify financial anomalies. Tripwires are analytic tools combining specific behaviors that provide strong indicators of improper activity. The OIG's *Perfect Count Tripwire* identified that the Carrollton Main Office in Carrollton, TX, reported perfect inventory counts for four quarters in a row from April 1, 2015, to March 31, 2016. Perfect count means the Postal Service did not report any overages or shortages of retail floor stock.

Segmented inventory consists of retail floor stock (stamps sold on the retail floor), unit reserve stamp stock (stamps used to replenish those sold on the retail floor), cash, money orders, and stamps assigned to retail associates (RA). Inventory can be transferred between segments; therefore, all segments of inventory must be counted to determine whether perfect counts are accurate. Postal Service managers are responsible for timely and proper counts of all segmented inventory.

An office with at least \$100,000 in annual revenue and three employees overseeing segmented inventory is unlikely to go 12 consecutive months with no overage or shortage of retail floor stock.

The objectives of this audit were to determine whether accounting records

for segmented inventory at the Carrollton Main Office were accurately presented and whether internal controls were in place and effective.

WHAT THE OIG FOUND:

The accounting records for segmented inventory at the Carrollton Main Office were not always accurately presented and internal controls needed improvement.

We verified the unit did not conduct and report count results of retail floor stock from April 1, 2015, to March 31, 2016. On June 30, 2016, and July 26, 2016, management conducted counts and identified a significant retail floor stock overage of \$99,116 and a shortage of \$104,481. However, the count results were not properly recorded and the OIG was not notified of the significant overage or shortage as required.

We conducted an independent count of retail floor stock on August 3, 2016, and identified an overage of stamps valued at \$1,397.

This occurred because there has not been a permanent manager of post office operations or postmaster at the unit since fiscal year 2013 to oversee the segmented inventory process. The acting officer-in-charge (OIC), currently responsible for overseeing the process, arrived at the unit 4 months prior to our audit and could not explain the

shortages and overages. The acting OIC also stated he had higher priorities in delivery operations.

We also identified:

- One of three RA cash drawers was over the allowed plus or minus \$10 limit.
- The acting OIC and RAs had missing or outdated duplicate key and password envelopes. Unit management uses the envelopes to access and count the cash drawers when the RAs are not present.
- Unsecured keys to the registered mail cage and stamp stock left in the retail area overnight.
- Three RAs still had access to the retail system and unit cash reserve after being separated from the unit.
- The financial supervisor who monitored the unit's financial transactions and inventory levels was also authorized in the retail system to sell postal products and accept payments. This dual responsibility was against policy

If controls over inventory and cash are not followed, there is an increased risk of undetected theft of cash, money orders, stamp stock, and items in the registered mail cage.

As a result of this audit, the acting OIC officially notified the OIG about the retail floor stock overage and shortages and removed the supervisor's authorizations in the retail system.

Further, as a result of our overall work regarding segmented inventory accountability, headquarters management advised they will issue an expectations letter to the field. They will also reissue the Financial Accountability Standard Operating Procedures and conduct a webinar to review them with applicable area and district managers. Finally, they will conduct unannounced random field financial audits using the Sarbanes-Oxley Remediation Tool to measure improvement.

WHAT THE OIG RECOMMENDED:

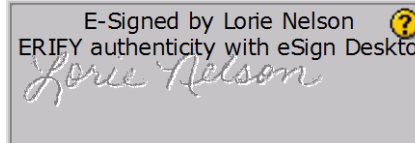
We recommended management establish controls to ensure unit management properly prioritize and timely execute their financial responsibilities over all segmented inventory, including count examination records, retail system roles, and duplicate keys and passwords. We also recommended unit management complete the process to close out the inactive cash drawers and implement procedures to maintain security and oversight of all postal funds, money orders, stamp stock, and the registered mail cage.

[*Link to review the entire report*](#)



November 23, 2016

MEMORANDUM FOR: TIMOTHY R. COSTELLO
MANAGER, DALLAS DISTRICT



FROM: Lorie Nelson
Director, Finance

SUBJECT: Audit Report – Internal Controls Over Segmented Inventory
– Carrollton Main Office, Carrollton, TX
(Report Number FT-FM-17-004)

This report presents the results of our audit of the Internal Controls Over Segmented Inventory – Carrollton Main Office, Carrollton, TX (Project Number 16BFM002FT000).

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact Asha Mede, deputy director, Financial Controls, or me at 703-248-2100.

Attachment

cc: Corporate Audit and Response Management

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Introduction

This report presents the results of our audit of Internal Controls Over Segmented Inventory – Carrollton Main Office, Carrollton, TX (Project Number 16BFM002FT000). The Carrollton Main Office is in the Dallas District of the Southern Area. This self-initiated audit is one of several audits of segmented inventory designed to provide U.S. Postal Service management with timely information on potential financial control risks at Postal Service locations.

Segmented inventory consists of retail floor stock (stamps sold on the retail floor), unit reserve stamp stock (stamps used to replenish those sold on the retail floor), cash, money orders, and stamps assigned to retail associates (RA). Inventory can be transferred between segments; therefore, all segments of inventory must be counted to determine whether counts are accurate. Postal Service managers are responsible for timely and proper counts of all segmented inventory.

We reviewed accounting records for segmented inventory at the Carrollton Main Office from April 1, 2015, to March 31, 2016. To determine the validity of the reported inventory counts, we conducted unannounced counts of the inventory segments,¹ evaluated the segmented inventory process, and interviewed the acting officer-in-charge (OIC) and other personnel responsible for overseeing the process.

We relied on computer-generated data from the Enterprise Data Warehouse (EDW),² Time and Attendance Collection System (TACS),³ and Retail Systems Software (RSS).⁴ We did not test the validity of controls over these systems; however, we verified the accuracy of the data by confirming our analysis and results with Postal Service managers. We determined that the data were sufficiently reliable for the purposes of this report.

We conducted this evaluation from August through November 2016 in accordance with generally accepted government auditing standards. 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 audit objectives. We discussed our observations and conclusions with management on August 12, 2016, and included their comments where appropriate.

¹ Inventory segments consist of retail floor stock, unit reserve stock, unit cash reserve, cash drawers, and other segments such as stamps by mail.

² A repository intended for all data and the central source for information on retail, financial, and operational performance. Mission-critical information comes to the EDW from transactions that occur across the mail delivery system, points-of-sale, and other sources.

³ A system used by all installations that automates the collection of employee time and attendance information.

⁴ A system deployed in February 2016 and replacing the Point of Service system, which is the primary hardware and software system used to conduct retail sales transactions in post offices.

Segmented Inventory

Our tripwire⁵ showed the Carrollton Main Office did not report an overage or shortage in retail floor stock counts between April 1, 2015, and March 31, 2016. Through examination of the unit's count records and interviews with the acting OIC, the manager, Post Office Operations, and the district finance manager, we verified the unit did not conduct or report retail floor stock counts during our scope period.

The unit conducted counts of retail floor stock on June 30, 2016, and July 26, 2016, and identified an overage of \$99,116.39, and a shortage of \$104,481.37, respectively. However, the unit did not record the results on Postal Service (PS) Form 3368-P, Accountability Examination Record, or submit PS Form 571, Discrepancies of \$100 or More in Financial Responsibility, to the U.S. Postal Service Office of Inspector General (OIG) as required.⁶

During our site visit in August 2016, we conducted an independent count of the retail floor stock and all segmented inventory at the office. Specifically, we counted the unit reserve stamp stock,⁷ unit cash reserve,⁸ and eight RAs' cash drawers⁹ and found:

- The retail floor stock had an overage of \$1,397.05. There is a zero tolerance¹⁰ applied to retail floor stock counts.
- The unit reserve stamp stock had an overage of stamps valued at \$2,081.70. The tolerance level for unit reserve stamp stock at the Carrollton Main Office is \$150.
- The unit cash reserve had an overage of \$40.00. There is no tolerance for unit cash reserve.¹¹ RSS showed the Carrollton Main Office had two unit cash reserve accounts, but we could not locate the other account during our site visit. We found a PS Form 3369, Consigned Credit Receipt, for the second account dated July 27, 2015, which is about the same time the person assigned to the first account retired. This form suggests that the funds were physically transferred to another employee assigned to the second account, but the exchange was not properly recorded in RSS.

⁵ Tripwires are analytic tools combining behaviors that provide strong indicators of improper activity.

⁶ Handbook F-101, *Field Accounting Procedures*, Sections 14-2.7.b and c, June 2016.

⁷ Stamp stock inventory; the unit reserve custodian is accountable for the value of all items in the unit reserve stock.

⁸ Authorized funds on hand for making change. These are separate funds, not to be confused with the cash portion of a stamp credit. A stamp credit is the value of the stamp stock and money orders consigned to an RA from the unit reserve stock at a postal retail unit.

⁹ RAs that are only assigned a cash credit are authorized a cash retained amount of up to \$100.99, for which they are individually accountable.

¹⁰ Tolerance is the allowed difference for individually accountable inventory segments. If a count is within tolerance, no one is accountable for the difference. If a count is outside the tolerance, the responsible employee is issued a letter of demand for the difference.

¹¹ Handbook F-101, Section 13-9.1.

- One of eight RA cash drawers had an overage of \$13.31. The tolerance level for each cash drawer is plus or minus \$10. In addition, three cash drawers totaling \$302.18 and 154 money orders were assigned to employees who were no longer assigned to the retail unit. Also three cash drawers totaling \$291.35 and 33 money orders were not assigned to any employees.

We found that the unit did not count four of eight RAs' cash drawers in fiscal year (FY) 2015, Quarter (Q) 3, and five of eight RA cash drawers in FY 2015, Q4. Further, the unit did not count any of the eight RA cash drawers or the unit cash reserve in FY 2016, Q1.

See Table 1 for the results of the stamp stock inventory and cash counts.

Table 1. Inventory Count Results

Inventory Segment	RSS System Total	Actual Count	Difference
Retail Floor Stock	\$19,056.01	\$20,453.06	\$1,397.05 ¹²
Unit Reserve Stock	\$118,847.24	\$120,928.94	\$2,081.70 ¹³
Unit Cash Reserve 1	\$600.00	\$0.00	(\$600.00)
Unit Cash Reserve 2	\$600.50	\$640.50	\$40.00 ¹⁴
Cash Drawer 1	\$100.21	\$113.52	\$13.31
Cash Drawer for Reassigned Employee	\$100.23	\$103.44	\$3.21
Cash Drawer for Reassigned Employee	\$100.24	\$100.14	(\$0.10)
Cash Drawer for Reassigned Employee	\$98.60	\$98.60	\$0.00
Cash Drawer Unassigned	\$0.00	\$90.86	\$90.86
Cash Drawer Unassigned	\$0.00	\$98.90	\$98.90
Cash Drawer Unassigned	\$0.00	\$101.59	\$101.59

Source: OIG analysis.

This occurred because there has not been a permanent manager, Post Office Operations, or postmaster at the unit since FY 2013 to oversee the segmented inventory process. The acting OIC currently responsible for overseeing the process arrived at the unit about 4 months prior to our audit and could not explain the segmented inventory differences. He stated that, due to his ongoing research of the June and July 2016 stock count differences, he had not yet notified the OIG. Further, the acting OIC relied on the financial supervisor to perform the cash count examinations but stated he did not verify whether the financial supervisor actually performed them because he had higher priorities in delivery operations.

¹² The \$1,397 difference in retail floor stock was one full tray of items that was locked in a drawer at the retail counter instead of being stored with the other retail floor stock in the vault.

¹³ The \$2,082 difference in unit reserve stock was three items that were either not counted during the previous examination or were counted incorrectly.

¹⁴ At the time of our visit, this overage was still recorded in the unit cash reserve; however, it should have been deposited.

Postal Service policy requires quarterly counts of the retail floor stock¹⁵ and overages and shortages over \$100 must be reported to the OIG.¹⁶ In addition, Postal Service policy states the cash drawers must be counted at least once each postal quarter¹⁷ and when an RA separates from the Postal Service or takes another position that does not require the use of the retail system, a final count of the cash drawer must be conducted.¹⁸

When unit management does not perform count examinations at the required frequencies, the unit cannot ensure that its financial records are accurate. Also, if controls over cash and stamp stock are not followed, there is an increased risk of undetected theft and losses.

During our site visit, the acting OIC submitted the financial responsibility discrepancy forms to the OIG and requested guidance from the district finance manager on how to handle the funds and money orders from the six inactive cash drawers.

Duplicate Key Envelope

The unit did not have the required PS Form 3977, Duplicate Key, Combination and Password Envelopes, on file. The duplicate key is used to open the cash and stamp stock drawers and the password is used to access the RSS login when employees are not available during counts.

Specifically,

- Three RAs and the acting OIC did not have PS Form 3977 duplicate key envelopes.
- Four RAs' passwords inside PS Form 3977 envelopes were expired.
- The acting OIC did not have a password on file.

The acting OIC stated he relied on the unit's financial supervisor to maintain active PS Forms 3977 on file for all cash and stamp stock inventories and that delivery operations were his priority. Postal Service policy states field units must complete a PS Form 3977 to protect each duplicate key, combination, and password.¹⁹

If the employee is absent and management cannot access the RA's duplicate key and updated password from the PS Forms 3977, management will not be able to conduct cash counts timely. Untimely counts decrease management's ability to mitigate risks of theft of cash or money orders.

¹⁵ Handbook F-101, Section 13-9.1.

¹⁶ Handbook F-101, Section 14-2.7c.

¹⁷ Handbook F-101, Sections 13-8.1 and 13-8.3.

¹⁸ Handbook F-101, Section 13-8.4.

¹⁹ Handbook F-101, Section 3-8.2.1.

Accountable Items Security

The keys to the registered mail²⁰ cage were hanging from the lock throughout the day (see Figure 1). Also, stamp stock was unsecured. Some stamps were left lying on the floor and some were left inside a retail cart overnight.

Figure 1. Cage Keys.



Source: OIG picture taken on August 2, 2016.

The acting OIC stated the morning supervisor was multitasking in delivery operations and forgot to remove and secure the keys to the registered mail cage. Also, the evening supervisor failed to notice the rolls of stamps lying on the floor and inside the retail cart during her walk-through of the retail area.

Postal Service policy states that, during the day, accountable paper and stamp credits may be stored in a locked drawer or cabinet. At all other times, accountable paper and stamp credits must be stored in the main vault, safe, or security container that affords the best available protection.²¹ The policy states security of the registered mail cage must be maintained 24 hours a day. Also, someone must always check and sign for the keys for the registered mail cage. Finally, all managers and supervisors must be aware of the importance of turnover from one shift to the next.²²

When stamp stock and registry keys are not properly secured, the Postal Service is at increased risk for theft. We estimated that 27.7145 percent, or \$52,039, of the following segmented items totaling \$187,767.53 are at risk of undetected theft and loss:

- Unsecured unit reserve stamp stock valued at \$1,974.

²⁰ A special service by which, through a system of receipts, the Postal Service monitors the movement of the mailpiece from the point of acceptance to delivery.

²¹ Handbook F-101, Sections 3-1.1 and 3-3.2.

²² Handbook DM-709, *Registry Mail*, January 2016, Section 7-1.2.

- Cash of \$593.53 in cash drawers that were either unassigned or assigned to an employee no longer at the unit. (see [Segmented Inventory](#) section).
- Money orders that were either unassigned or assigned to an employee no longer at the unit valued at \$185,200.²³ (see [Segmented Inventory](#) section).

Retail Systems Software Roles

The financial supervisor did not monitor and update RSS roles to limit authorizations to current employees with retail operations responsibilities. Three employees who no longer worked in the retail unit still had access to the RSS.

The acting OIC stated he relied on the financial supervisor to monitor and update the employee authorizations in the retail system, but he did not verify whether she updated roles because he had higher priorities in delivery operations. Postal Service policy states RA roles must be removed (terminated) from the retail system no later than the employee's last day of work when the employee is separated from the Postal Service or bids on another position.²⁴

If controls over employee roles in the RSS are not updated timely, there is an increased risk of undetected theft or loss of cash, money orders, or stamp stock.

Separation of Duties

The financial supervisor who monitored the unit's financial transactions and inventory levels was also authorized in the retail system to sell postal products and accept payments. At the time of our audit, the supervisor was on a detail assignment at another office that had extended from 1 to 3 months and all of her roles in the retail system were still active. Specifically, the supervisor had six roles in the retail system: administrator, closeout, retail clerk, retail floor, supervisor, and unit reserve. These roles allowed the supervisor to sell postal products and accept payments for services while also monitoring the overall unit financial transactions and maintaining unit inventory. The acting OIC stated he did not remove the supervisor's roles because her detail was originally scheduled to last only 1 month.

Postal Service policy states field unit management must maintain adequate internal controls to the maximum extent possible to separate duties. Employees who sell postal products and accept payment for services must not also monitor the overall unit financial transactions and maintain the unit inventory and customer accounts.²⁵

When employee duties are not separated it is difficult for the Postal Service to identify owners of key transactions or manage errors and risk of fraud. As a result of our audit, on August 5, 2016, the acting OIC removed all six authorizations from the financial

²³ Includes 181 domestic money orders valued at \$1,000 each and 6 international money orders valued at \$700 each.

²⁴ Handbook F-101, Section 2-4.8.2.

²⁵ Handbook F-101, Section 2-4.7.

supervisor and will restore them as needed upon her return. The restored authorizations will not include duties that conflict, such as retail clerk and administrator.

Recommendations

We recommended the manager, Dallas District:

1. Establish controls to ensure unit management at the Carrollton Main Office properly prioritize and timely execute their financial responsibilities over all segmented inventory, including count examination records, retail system roles, and duplicate keys and passwords.

We recommended the manager, Dallas District, instruct unit management at the Carrollton Main Office to:

2. Complete the process to close out the inactive cash drawers.
3. Implement procedures to maintain security and oversight of all postal funds, money orders, stamp stock, and the registered mail cage.

Management's Comments

Management agreed with the findings and recommendations. However, management disagreed with the calculated dollar value risk associated with various assets at the unit and the value of unsecured blank Postal Service money orders. Specifically, management stated that each blank money order does not have a value of \$1,000, and the majority of Postal Service money orders are not cashed by the Postal Service. The risk is assumed by the institution that cashed the check. In addition, management disagreed with the risk assigned to cash found in cash drawers because it was locked in secured compartments. Further, management stated that, while contrary to Postal Service policy, the unsecured unit reserve stamp stock posed no risk to the Postal Service because it was assigned to an employee who was personally liable for any losses.

Regarding recommendation 1, district management stated that during the week of the audit several financial processes were broken at the unit and, since that time, the current OIC took over the financial responsibilities. District management will send a letter to the unit's management to remind them of the importance of timely execution of financial responsibilities and require management to certify receipt of the letter by December 9, 2016. In addition, the District Finance Manager will conduct a postal retail audit of the unit to ensure the process is in place. The target implementation date is December 30, 2016.

Regarding recommendation 2, district management will instruct unit management to complete the process to close out the inactive cash drawers and certify via email that the process was completed. The target implementation date is December 9, 2016.

Regarding recommendation 3, district management will instruct unit management to implement procedures to maintain security and oversight of postal funds, money orders, stamp stock, and the registered mail cage. They will require unit management to certify via email that all required processes were implemented. The target implementation date is December 9, 2016.

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. Regarding the calculated value of risk associated with various assets at the unit, we used a mathematically accepted statistical tool to estimate the average impact of uncertain at risk events. It considers six simultaneous sources of uncertainty for any given event. The purpose of the calculation is to provide a reasonable assessment of the value of items at risk when exact assessment of impact is not possible.

Regarding money orders, we acknowledge the majority of money orders are not cashed at post offices and that the financial risk is generally assumed by the institution that cashes it. However, we continue to believe some risk exists and provided the calculated value for perspective and context. Further, although the cash drawers may have been in locked compartments, no one at the unit was accountable for them, so the risk of undetected loss or theft increases. Finally, unit management is responsible for providing security for stamp stock and losses increase the unit's expense. Employees may be liable for losses for any unsecured unit reserve stamp stock greater than the established threshold, but that liability is eliminated when the employee's claim for the loss has been justified.

All recommendations require OIG concurrence before closure. Consequently, the OIG requests written confirmation when corrective actions are completed. All recommendations 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.

Appendix A: Management's Comments

DISTRICT MANAGER
DALLAS CUSTOMER SERVICE & SALES



November 17, 2016

LORI LAU DILLARD
DIRECTOR, AUDIT OPERATIONS

SUBJECT: Internal Controls Over Segmented Inventory – Carrollton Main Office,
Carrollton, TX (Report Number FT-FM-17-DRAFT)

Management agrees with the findings that there is an increased risk of loss or theft, if controls over the inventory and cash are not followed. However, Management disagrees with the assessment of \$187,767.53 at risk, of which \$185,200.00 was assigned to blank postal money orders which were secured. Each blank money order does not have a value of \$1000 risk to the U.S. Postal Service (USPS). The majority of USPS money orders are not cashed by the USPS so the financial risk is low. The risk is assumed by the institution that cashed the check. There is, also, disagreement with the risk assigned to the \$593.53 in found in cash drawers that were either unassigned or assigned to an employee no longer at the unit, as the funds were locked in secure compartments. While contrary to policy, the unsecured unit reserve stamp stock valued at \$1,974 posed no risk to the Postal Service. The stock is assigned to an employee who is personally liable for any losses.

We do not agree with OIG's rating of "High" (ranked 4 on a scale of 1-5) in the category of "Malice" in their Risk Impact Assessment Tool. The definition provided is: likelihood of being caused by mal-intentional actors. Examples: Hackers, thieves, terrorist. While we understand the rating is subjective, the OIG provided no evidence to support anything other than a normal rating.

Recommendation 1:

We recommended the manager, Dallas District establish controls to ensure unit management at the Carrollton Main Office properly prioritize and timely execute their financial responsibilities over all segmented inventory, including count examination records, retail system roles, and duplicate keys and passwords.

Management Response/Action Plan:

Management agrees with the above recommendation. Due to various management details into this office, several financial processes were broken in this unit at the time of the OIG audit. Since the week of audit, the current officer-in-charge has taken over

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the daily, weekly, monthly, quarterly and annual (F101- Section 2-4.1 – 2-4.6) financial responsibilities for this unit. The district manager will initiate a letter to unit management in Carrollton Main Office about the importance of timely executions of financial responsibilities and will require the unit management to certify back to the district manager via email. As a follow up, the district finance manager will conduct a postal retail unit audit by December 30, 2016, to ensure that the process is still in place for this unit.

Target Implementation Date:

Unit management will certify via email by December 9, 2016. The postal retail audit will be completed by December 30, 2016, by district finance manager.

Responsible Official:

Unit manager and district finance manager are the responsible officials.

Recommendation 2:

We recommended the manager, Dallas District, instruct unit management at the Carrollton Main Office to complete the process to close out the inactive cash drawers.

Management Response/Action Plan:

Management agrees to the above recommendation. District Manager will instruct the unit management at Carrollton Main Office to complete the process to close out the inactive cash drawers. The unit manager will be required to certify that the action has been completed via email.

Target Implementation Date:

Unit manager will certify via email by December 9, 2016.

Responsible Official:

Unit manager will be responsible to complete this action.

Recommendation [3]:

We recommended the manager, Dallas District, instruct unit management at the Carrollton Main Office to implement procedures to maintain security and oversight of all postal funds, money orders, stamp stock, and the registered mail cage.

Management Response/Action Plan:

Management agrees with the above recommendation. The district manager will instruct the unit management at Carrollton Main Office to implement procedures to maintain security and oversight of all postal funds, money orders, stamp stock, and the registered mail cage. Unit management will certify via email by December 9, 2016, that all required processes have been implemented to maintain security and oversight of all postal funds, money orders, stamp stock, and the registered mail cage.

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Target Implementation Date:
December 9, 2016

Responsible Official:
Unit manager will be responsible.



Timothy R. Costello
Dallas District Manager

cc: Corporate Audit and Response Management

