



Office of Inspector General | United States Postal Service

Audit Report

Voyager Card Transactions – Pittsburgh, PA, Penn Hills Branch

Report Number 21-209-R21 | September 8, 2021



Table of Contents

- Cover
- Transmittal Letter 1
- Results..... 2
 - Background..... 2
 - Objective, Scope, and Methodology..... 2
 - Findings Summary 3
 - Finding #1: Management of Voyager PINs 3
 - Recommendation #1..... 3
 - Recommendation #2..... 3
 - Finding #2: Voyager Card Reconciliation..... 4
 - Recommendation #3..... 5
 - Recommendation #4..... 5
 - Finding #3: Voyager Card Management..... 5
 - Recommendation #5..... 6
 - Management’s Comments..... 6
 - Evaluation of Management’s Comments 7
 - Appendix A: Management’s Comments..... 8
- Contact Information 11

Transmittal Letter



OFFICE OF INSPECTOR GENERAL
UNITED STATES POSTAL SERVICE

September 8, 2021

MEMORANDUM FOR: KATHY J. HAND
MANAGER, PENNSYLVANIA 1 DISTRICT

A handwritten signature in black ink, reading "Michelle Lindquist", is positioned above the printed name of the sender.

FROM: Michelle Lindquist
Director, Financial Controls

SUBJECT: Audit Report – Voyager Card Transactions – Pittsburgh, PA,
Penn Hills Branch (Report Number 21-209-R21)

This report presents the results of our audit of Voyager Card Transactions – Pittsburgh, PA, Penn Hills Branch.

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact Gregory M. Williams, 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 – Pittsburgh, PA, Penn Hills Branch (Project Number 21-209). The Penn Hills Branch is in the Pennsylvania 1 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 card transactions to the Postal Service's Fuel Asset Management System (FAMS)³ eFleet application.⁴ FAMS provides a monthly Reconciliation Exception Report, capturing transactions categorized as "high-risk," which may result from fraudulent activity. Each month the Postal Service unit manager⁵ is responsible for ensuring 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. Unit managers are responsible for electronically managing PINs, including creating, modifying, and terminating PINs in the Fleet Commander Online (FCO) system. 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 Penn Hills Branch had 1,807 transactions posted from October 1, 2020, through

March 31, 2021, totaling \$65,062. This included 109 transactions flagged as high-risk in FAMS.

Objective, Scope, and Methodology

The objective of this audit was to determine whether Voyager card PINs were properly managed, and Voyager card transactions were properly reconciled at the Pittsburgh, PA, Penn Hills Branch. The scope of this audit includes management of the PIN process and reconciliations, along with management of Voyager cards.

To meet our objective, we analyzed 1,807 Voyager card transactions from FAMS from October 1, 2020, through March 31, 2021, including 71 high-risk transactions selected for on-site review.

We relied on computer-generated data from FAMS, the FCO system, Web Complement Information System (WebCOINS)⁶, and Solution for Enterprise Asset Management (SEAM).⁷ We did not test the validity of controls over these systems; 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 purpose of this report.

We conducted this audit from July through September 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 August 18, 2021, and included their comments where appropriate.

¹ The Penn Hills Branch was previously in the Western Pennsylvania District of the Eastern 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 Intranet 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.

⁵ Manager of an operation to which vehicles are assigned to and who is responsible for Voyager card reconciliation and fraud prevention.

⁶ WebCOINS provides local management with timely and accurate complement information.

⁷ SEAM is a web-based application designed to improve inventory tracking and visibility and standardize asset tracking and maintenance/repair functions.

Findings Summary

Management at the Penn Hills Branch did not always properly manage Voyager card PINs. In addition, they did not always reconcile Voyager card transactions properly or effectively manage Voyager cards.

Finding #1: Management of Voyager PINs

Unit management did not always properly manage Voyager card PINs. Specifically:

- Two supervisors and one carrier shared their PINs with other employees.⁸ One supervisor's PIN was used 209 times during our six-month scope period, with transactions occurring up to three times per day at multiple sites.
- Forty-three of 78 employees⁹ assigned to the Penn Hills Branch (55 percent) who drove postal vehicles did not have a PIN at the branch's finance number.
- Eighteen employees had active PINs that should have been deactivated, including 17 employees who were no longer assigned to the Penn Hills Branch and a custodian who was a former carrier.
- Unit management was not aware that three employees had PIN limits of \$5,000, which exceeded the authorized PIN limit of \$1,000.
- One employee had two PINs with different first names – one shortened and one full name.
- Unit management did not complete semiannual driver certifications of PINs and had not updated drivers' statuses¹⁰ since June 2019.
- We observed a hard copy PIN list (dated 2019) on the branch manager's desk.

According to Postal Service policy,¹¹ unit managers are responsible for assigning and terminating PINs, keeping their driver PIN list up to date, and conducting semiannual formal PIN reviews. Further, policy¹² states there should not be a printed driver PIN list kept anywhere.

These issues occurred due to a lack of formal training on the Voyager PIN process. The unit manager is new (less than two years) to the position and was not aware of the procedures for managing Voyager card PINs. Training records confirmed that the unit manager had not taken the required Voyager Program – Fleet Commander Online course to learn how to properly create and manage Voyager PINs.

When Voyager card PINs and limits are not managed properly, they could be used to make unauthorized and improper purchases. Further, sharing PINs could lead to the possibility of fraud. We will be referring the PIN sharing matter to the OIG's Office of Investigations. Following our site visit, the Penn Hills Branch manager immediately took corrective actions and conducted a stand-up talk with all employees on the correct procedures related to PINs, receipts, and Voyager card usage. The manager also assigned and updated employee PINs and corrected employee name spelling errors in FCO.

Recommendation #1

We recommend the **Manager, Pennsylvania 1 District**, instruct Penn Hills Branch management, responsible for managing personal identification numbers, to complete the required Voyager Program – Fleet Commander Online training and correct identified issues.

Recommendation #2

We recommend the **Manager, Pennsylvania 1 District**, reiterate policy to Penn Hills Branch management and periodically check the proper management of personal identification numbers.

⁸ Based on interviews with 12 available carriers from the list of employees without PINs.

⁹ Function 2B (delivery services) employees listed on the WebCOINS Employee Job List report dated July 6, 2021.

¹⁰ Status noted on the FCO Driver Report dated July 2, 2021.

¹¹ *Voyager Fleet Card Standard Operating Procedure (SOP)*, Section 2.2.2, PIN Management, November 2016.

¹² Standard Work Instruction *U.S. Bank Voyager Fleet Card – At A Glance for Site Managers*, revised February 2019.

Finding #2: Voyager Card Reconciliation

Unit management did not always properly reconcile Voyager card transactions to supporting receipts. Specifically of the 71 high-risk transactions reviewed:

- Forty-eight (68 percent) did not have receipts on file to support the purchase (see Table 1).

Table 1. High-Risk Transactions Reviewed

High-Risk Transaction Exception Type	Sample	No Receipt
Gallons of Fuel Purchased Exceeded Allowed Maximum Amount	61	40
Too Many Fuel Purchases in a Single Month	8	7
Non-Fuel/Oil or Maintenance Item Purchased	2	1
Totals	71	48

Source: OIG analysis and onsite observations.

- “No Receipt” forms were not used for purchases with missing receipts.
- Receipts were not submitted daily to designated unit management. Numerous receipts were inside pouches (see Figure 1) or crammed inside the card’s plastic holder. One card holder had 12 receipts in it, with dates as far back as April 2021.

Figure 1. Receipts Inside Pouches



Source: OIG photo taken July 15, 2021.

- Unit management did not properly store or organize Voyager card files. Receipts were folded or balled up and stuffed into envelopes in no chronological order, and many receipts were filed with the wrong month (see Figure 2).

Figure 2. Receipt Storage



Source: OIG photos taken July 15, 2021.

- Employees did not write vehicle numbers on most of the receipts on file.
- Unit management did not report suspected fraud/misuse of Voyager transactions to the OIG or investigate disputed transactions.
- Eleven cards were not used for the designated vehicle.

Postal Service policy¹³ states unit managers must certify due diligence in verifying transactions. It also states that every attempt should be made to secure a receipt for each transaction daily. When a receipt is missing, the manager must contact the individual to determine why it was not received, investigate the transaction to determine if it was a legitimate purchase, annotate the results of the review, and have the employee complete a “No Receipt” form. According to policy,¹⁴ management must maintain the receipts for two years for auditing purposes, preferably in an organized manner. Employees must also write the vehicle number on receipts and give them to their supervisor. Policy further requires managers to notify the OIG of suspected fraud or misuse. Policy also states that cards may only be used for the designated vehicle.

These issues occurred because the manager responsible for performing the reconciliations was not properly trained. The manager focused on completing the reconciliation (checking them off as reconciled) rather than ensuring accuracy. Unit managers were new in their positions (two years or less) and stated they were not aware of the Voyager card reconciliation procedures. Training records confirmed the unit managers have not taken the required eFleet Card Site Manager course.¹⁵

Properly maintaining supporting documentation provides accountability of Voyager card transactions. Further, notifying the OIG can help identify systemic or fraudulent activity and potential areas for postal-wide reviews. Falsely certifying

reconciliation of Voyager transactions violates Postal Service policy and may result in disciplinary action up to and including removal. False submissions may also result in criminal penalties, including a fine of not more than \$10,000 per occurrence, imprisonment of not more than five years or both. We will refer the false certifications of reconciliations to the OIG’s Office of Investigations.

Due to the lack of training, management did not provide adequate accountability, and did not adhere to postal policy. We consider all 1,807 transactions totaling \$65,062 to be unsupported questioned costs.¹⁶

Recommendation #3

We recommend the **Manager, Pennsylvania 1 District**, instruct management at the Penn Hills Branch, responsible for Voyager card reconciliations, to complete the required eFleet Card Site Manager training.

Recommendation #4

We recommend the **Manager, Pennsylvania 1 District**, reiterate policy to Penn Hills Branch management and periodically check for adherence to Voyager card reconciliation policy.

Finding #3: Voyager Card Management

Unit management did not effectively manage Voyager cards at the Penn Hills Branch. Specifically of the 62 assigned Voyager cards:¹⁷

- Thirty-two (52 percent) were missing and unaccounted for, including two “Z” cards,¹⁸ on the day of our visit (July 15, 2021).
- Unit management was not aware that nine cards had limits of \$5,000, which exceeded the authorized card limit of \$1,000.

¹³ *Voyager Fleet Card SOP*, Section 4.1, Responsibilities, November 2016.

¹⁴ Standard Work Instruction *U.S. Bank Voyager Fleet Card – At A Glance for Site Managers*, revised February 2019.

¹⁵ Explains the history and operations of the Voyager fleet card. Provides instruction on how to manage and reconcile purchases made with the card.

¹⁶ A subset of questioned costs claimed because of missing or incomplete documentation, or failure to follow required procedures.

¹⁷ From the FCO card listing report dated July 2, 2021.

¹⁸ A “Z” card is 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.

- Eight Voyager cards had a “LOCKED”¹⁹ status in the FCO system and were not usable.
- Unit management did not destroy a duplicate card when the replacement arrived.
- Unit management did not require Voyager cards to be handled as accountable items.²⁰ The clerk stated that carriers stopped signing for accountable items, including Voyager cards, in March 2020 due to social distancing protocols associated with the coronavirus pandemic.²¹

These conditions occurred because unit management was not aware of the policy to effectively manage, secure, and control Voyager cards to reduce the risk of unauthorized access. As stated earlier in this report, unit management did not take the required training related to Voyager card management.

According to policy,²² unit managers are responsible for securing all Voyager cards and for compliance to card limits. It also states that cards should be handled as accountable and not be left in locations with unrestricted access or carried by employees when they are off duty. In addition, policy²³ requires unit management to submit a *USPS Voyager Card Account Maintenance Request Form* to Voyager if a card is damaged or lost and asking them to issue a replacement Voyager card. Once unit managers receive the replacement Voyager card, they must destroy the damaged card.

Due to inadequate management accountability over Voyager cards, we consider \$384,000²⁴ as assets at risk²⁵ for the 32 missing Voyager cards. We will refer the missing and locked Voyager cards to the OIG’s Office of Investigations.

Recommendation #5

We recommend the **Manager, Pennsylvania 1 District**, instruct Penn Hills Branch management to implement safeguards and controls to properly secure and manage Voyager cards.

Management’s Comments

Management agreed with the findings, recommendations, and monetary impact. They stated that they are ordering replacement Voyager cards but there is a limit of five new cards per request.

Regarding recommendations 1, 2, and 3, management confirmed that Penn Hills Branch management was not properly trained and the manager and supervisor responsible for Voyager card PIN management and reconciliations will complete the Fleet Commander Online and eFleet Card Site Manager training. Further, as of July 20, 2021, management cancelled and reassigned PINs for all responsible employees, making all PINS correct and current. They will periodically check assigned PINs and keep their PIN roster current. The target implementation date is September 30, 2021.

Regarding recommendations 4 and 5, on July 23, 2021, management communicated the reconciliation policy to all Penn Hills Branch management. Further, as of that same date, all Voyager cards were secured and are now considered an accountable item for carriers. Finally, in subsequent communication, management stated they have begun periodic checks for adherence to Voyager card reconciliation policy.

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

19 A Voyager card is locked when an invalid PIN is entered three times.

20 Subject to the obligation to report, justify, or be responsible for something.

21 Ongoing global pandemic of coronavirus disease 2019 (COVID-19) which recommends social distancing as a preventative measure.

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

23 *Voyager Fleet Card SOP*, Sections 3.2 and 5.2, November 2016.

24 Calculated on the maximum monthly limit of the active Voyager cards projected for our six-month scope period.

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

Evaluation of Management's Comments

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

Recommendations 1 through 3 require OIG concurrence before closure. Consequently, the OIG requests written confirmation when corrective actions are completed. The 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. We consider recommendations 4 and 5 closed with the issuance of this report.

Appendix A: Management's Comments



August 27, 2021

JOSEPH WOLSKI
DIRECTOR, AUDIT OPERATIONS

SUBJECT: Voyager Card Transactions – Pittsburgh, PA
Penn Hills Branch (Project Number 21-209-DRAFT)

We agree with the finding and recommendations and any monetary impacts.

Documentation for all items in Target Implementation will be forwarded as soon as able. Most items are in future so no documentation available at this time. Additionally, we are only able to order 5 new cards at a time, as advised if order all, requests would be cancelled.

Recommendation [#1]:

We recommend the **Manager, Pennsylvania 1 District**, instruct Penn Hills Branch management responsible for managing personal identification numbers to complete the required Voyager Program – Fleet Commander Online training and correct identified issues.

Management Response/Action Plan:

Management agrees with this recommendation. Management was not properly trained on the Voyager program and managing personal identification numbers. Management will complete the Fleet Commander Online training. Management will also cancel the PIN numbers for all employees and reassign new PIN numbers to all valid employees.

Target Implementation Date:

As of July 20, 2021, all assigned PIN numbers were cancelled and all responsible employees were assigned new PIN numbers. By September 30, 2021, the training will be completed by the manager and the supervisor responsible for Voyager card reconciliations

Responsible Official:

Acting Manager, Customer Service; Penn Hills Carrier Station

Recommendation [#2]:

We recommend the **Manager, Pennsylvania 1 District**, reiterate policy to Penn Hills Branch management and periodically check the proper management of Personal Identification Numbers.

Management Response/Action Plan:

Management agrees with this recommendation. Management will periodically check assigned PIN numbers and keep PIN number roaster current as employees become no longer assigned to our facility.

Target Implementation Date:

As of July 20, 2021, the PIN numbers have been correct and made current.

Responsible Official:

Acting Manager, Customer Service; Penn Hills Carrier Station

Recommendation [#3]:

We recommend the **Manager, Pennsylvania 1 District**, instruct management at the Penn Hills Branch responsible for Voyager card reconciliations to complete required eFleet Card Site Manager training.

Management Response/Action Plan:

Management agrees with this recommendation. Management will complete eFleet Card Site Manager training.

Target Implementation Date:

By September 30, 2021, the training will be completed by the manager and the supervisor responsible for Voyager card reconciliations.

Responsible Official:

Manager, Customer Service Operations; Area B; Pittsburgh PA

Recommendation [#4]:

We recommend the **Manager, Pennsylvania 1 District**, reiterate Voyager card reconciliation policy to Penn Hills Branch management and periodically check for adherence to the policy.

Management Response/Action Plan:

Management agrees with this recommendation. Policy has been communicated regarding the reconciliation policy to Penn Hills Branch management staff.

Target Implementation Date:

On July 23, 2021, the reconciliation policy was communicated to all Management staff.

Responsible Official:

Acting Manager, Customer Service; Penn Hills Carrier Station

Recommendation [#5]:

We recommend the **Manager, Pennsylvania 1 District**, instruct Penn Hills Branch management to implement safeguards and controls to properly secure and manage Voyager cards.

Management Response/Action Plan:

Management agrees with this recommendation. Management will secure and manage Voyager cards as an accountable item and will be distributed along with the carriers Arrow Key.

Target Implementation Date:

As of July 23, 2021, the Voyager cards are treated as an accountable item and is distributed along with the carriers accountable items.

Responsible Official:

Acting Manager, Customer Service; Penn Hills Carrier Station

Mark C. Arthrell

Mark C. Arthrell
Manger, Customer Service Operations; Area B
Pittsburgh PA

cc: Kathy J. Hand; Michelle Lindquist; [REDACTED]

OFFICE OF
**INSPECTOR
GENERAL**
UNITED STATES POSTAL SERVICE

Contact us via our [Hotline](#) and [FOIA](#) forms.
Follow us on social networks.
Stay informed.

1735 North Lynn Street
Arlington, VA 22209-2020
(703) 248-2100

For media inquiries, please email
press@uspsoig.gov or call 703-248-2100