



OFFICE OF INSPECTOR GENERAL

UNITED STATES POSTAL SERVICE

Self-Certification Process for Domestic Competitive Product Negotiated Service Agreements

Audit Report

Report Number
CP-AR-17-004

December 16, 2016





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UNITED STATES POSTAL SERVICE

Highlights

Opportunities exist to strengthen the current internal controls surrounding the self-certification process for domestic competitive product NSAs.

Background

Negotiated Service Agreements (NSA) are contractual agreements between the U.S. Postal Service and specific mailers. A NSA provides customized pricing and classifications, with specified terms and conditions, and may include modifications to current mailing standards and other postal requirements. NSAs can provide millions of dollars in revenue and contributions from new business, which benefits the Postal Service.

The Postal Accountability Enhancement Act of 2006 (PAEA) requires the Postal Regulatory Commission (PRC) to review domestic competitive product NSAs within 15 days of the Postal Service filing them.

The PAEA also requires the Postal Service to ensure that each competitive product covers its direct and indirect costs and complies with statutory requirements. The Postal Service must also ensure that all competitive products collectively cover an appropriate share of their direct or indirect costs.

The Postal Service must self-certify each NSA by attesting to the accuracy of the data submitted. It must also file documentation with the PRC showing that a prospective agreement will improve its net financial position or mail processing functions and will not cause undue discrimination to the marketplace. Our objective was to evaluate the Postal Service's self-certification process for domestic

competitive product NSAs. Specifically, we assessed the adequacy of internal controls and compliance with cost coverage and pricing requirements.

From October 1, 2015, through March 31, 2016, the Postal Service approved, self-certified, and filed with the PRC 100 domestic competitive product NSAs that were valued at about \$1.6 billion. We judgmentally sampled 54 of 100 domestic competitive product NSAs. We selected all 13 of the 100 that each exceeded \$10 million or more as they required additional actions taken prior to filing. We then randomly selected 41 additional NSAs from the five mail classes. The total value of all 54 NSAs that were evaluated was about \$1.1 billion.

What the OIG Found

We found that all 54 of the NSAs reviewed were in compliance with cost coverage and pricing requirements. We traced cost and pricing data inputs on the cost model templates to cost and revenue reports to validate compliance. However, opportunities exist to strengthen the current internal controls surrounding the self-certification process for domestic competitive product NSAs.

Specifically, two of 13 NSAs in our review that were valued at more than \$10 million were not reviewed by the Postal Service's Business Evaluations Team as required. This team conducts a business case and sensitivity analysis for NSAs exceeding \$10 million to determine whether the NSA is favorable or not to the Postal Service.



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This issue occurred because there is not a formal, comprehensive NSA process that outlines the internal controls –including roles and responsibilities, communication, and accountability –among personnel required to execute the NSA self-certification process. Although we did not identify any specific issues with these two NSAs, the lack of review increases the risk that the NSA may not make good business sense for the Postal Service.

What the OIG Recommended

We recommended management formally document the NSA process by developing a comprehensive standard operating procedure that outlines roles and responsibilities, communication, and accountability among personnel required to execute the NSA self-certification process.

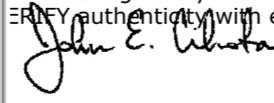
Transmittal Letter



OFFICE OF INSPECTOR GENERAL
UNITED STATES POSTAL SERVICE

December 16, 2016

MEMORANDUM FOR: SHARON D. OWENS
VICE PRESIDENT, PRICING AND COSTING

E-Signed by John Cihota
VERIFY authenticity with eSign Desktop


FROM: John E. Cihota
Deputy Assistant Inspector General
for Finance, Pricing, & Investments

SUBJECT: Audit Report – Self-Certification Process for Domestic
Competitive Product Negotiated Service Agreements
(Report Number CP-AR-17-004)

This report presents the results of our audit on the U.S. Postal Service's Self-Certification Process for Domestic Competitive Product Negotiated Service Agreements (Project Number 16BG018CP000).

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact Sherry Fullwood, director, Cost, Pricing, and Investments, or me at 703-248-2100.

Attachment

cc: Corporate Audit and Response Management

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Findings

Prior to filing NSAs with the Postal Regulatory Commission (PRC), the Postal Service must self-certify domestic competitive product NSAs by attesting to the accuracy of the financial analysis.

Introduction

This report presents the results of our self-initiated audit of the U.S. Postal Service's self-certification process for domestic competitive product Negotiated Service Agreements (NSA)¹ (Project Number 16BG018CP000). We performed this audit as part of our mandate under the Postal Accountability and Enhancement Act of 2006 (PAEA) to audit the data collection systems and procedures the Postal Service uses in their rate-making process. Our objective was to evaluate the Postal Service's self-certification process for domestic competitive product NSAs for Quarters 1 and 2 in fiscal year (FY) 2016.² See [Appendix A](#) for additional information about this audit.

The PAEA requires that prices for competitive products cover each product's attributable costs³ and not be subsidized by market dominant products. Also, competitive products as a group must contribute an appropriate share to the Postal Service's institutional costs.⁴ All competitive product NSAs must also cover their attributable cost and, as a whole, must make a contribution of 5.5 percent to institutional cost.

Prior to filing NSAs with the Postal Regulatory Commission (PRC), the Postal Service must self-certify domestic competitive product NSAs by attesting to the accuracy of the financial analysis. The self-certification process was designed to validate the inputs from the costing model templates,⁵ customer's financial data, and supporting documentation to ensure assumptions are reasonable and prices comply with regulatory requirements. The Postal Service is also required to file documentation with the PRC showing that a prospective agreement will improve its net financial position or mail processing functions and will not cause undue discrimination in the marketplace. The NSA should not impair the ability of competitive products as a whole to cover an appropriate share of institutional cost.

Essentially, three major groups have internal controls and validation reviews that are part of the Postal Service's NSA self-certification process. They are outlined and detailed as follows:

Pricing and Costing: The Peer Review and Cost Coverage Review internal controls and validation process is part of the Pricing and Costing functional area. The details of the internal controls are outlined, in part, with the following steps that are conducted each December and January:

1. An NSA team member prepares the costing templates for the NSA and the entire team, including the team leader, reviews them.
2. The other NSA team members independently review the templates for consistency with the NSA and other relevant issues, comparing the cost coverage and NSA prices against published pricing discounts.
3. The NSA team leader reviews the results and sends a summary of the NSA to the manager of Cost System and Analysis.

1 Domestic competitive product NSAs are non-international contractual agreements between the Postal Service and an individual company that provides pricing incentives in exchange for a shift in behavior by the company that benefits the Postal Service.

2 October 1, 2015, through March 31, 2016.

3 Attributable costs are costs that are directly or indirectly caused by that product.

4 Institutional costs are the costs that remain after attributable costs are determined for a product.

5 These are Microsoft Excel spreadsheets per class of mail with revenue, cost coverage, data analysis, and other cost information such as rates and inflation factors.

This report has not yet been reviewed for release under FOIA or the Privacy Act. Distribution should be limited to those within the Postal Service with a need to know.

Pricing and Costing

The Peer Review and Cost Coverage Review internal controls and validation process is conducted each December and January:



Sales: The Field Sales Strategy and Contracts (FSSC) internal control and validation process is part of the Sales functional area. Sales receives the cost template for each NSA competitive mail class and negotiates contracts with customers. After the FSSC group completes the customer profile sections, the FSSC group emails a copy of the latest cost template with the NSA customer profile,⁶ including price requirements, to Pricing and Costing. Pricing and Costing vets the contract assumptions, validates the cost coverage, and determines whether the proposal meets the established threshold criteria for cost coverage by product set up to achieve the minimum share of institutional costs. If the proposal does not meet the cost coverage requirement, more detailed analyses, incorporating other metrics, will be evaluated by Finance and Planning’s Regulatory Reporting and Analysis group prior to signing the contract.

Finance and Planning: Finance and Planning reviews the NSAs if they meet the following conditions:

- If there is a rebate due to the customer of the NSA.
- If there are discounts for the customer based on volume and revenue of other mail classes.
- If there are cash payments to the NSA customer, other expenses, or other impacts to the financial statements.
- If the customers generally pay a price different from the NSA customer’s price.

Additionally, the Business Evaluation Team (BET) internal control and validation process is part of Finance and Planning functional area. The BET only reviews NSAs with revenue equal to and greater than \$10 million. Reviewed documentation includes:

- Draft contract.
- Projected revenue and cost model template.
- Historical revenue and volume trends for existing customers.

⁶ Customer profile includes corporate and distribution sites, contacts (internal & external), business type, competitor use, product types, services, payment methods, and accounts.

We judgmentally sampled 54 of 100 domestic competitive product NSAs. We selected all 13 of the 100 that each exceeded \$10 million or more as they required additional actions taken prior to filing.

Two of 13 domestic competitive product NSAs we reviewed that were valued at more than \$10 million were not reviewed by the appropriate Postal Service personnel.

The BET reviews this documentation for accuracy and ensures that all assumptions are reasonable. It:

- Validates discount percentages against published prices.
- Reviews all possible discount scenarios for negotiations.
- Calculates profit margins.
- Provides a written response based on the results of the analysis.

The BET works jointly with Sales to provide quarterly reports by customer for domestic and international product NSAs.

From October 1, 2015, through March 31, 2016, the Postal Service approved, self-certified, and filed with the PRC 100 domestic competitive product NSAs that were valued at about \$1.6 billion. We judgmentally sampled 54 of 100 domestic competitive product NSAs. We selected all 13 of the 100 that each exceeded \$10 million or more as they required additional actions taken prior to filing. We then randomly selected 41 additional NSAs from the five mail classes. The total value of all 54 NSAs that were evaluated was about \$1.1 billion.

Summary

We found that all 54 of the NSAs reviewed were in compliance with cost coverage and pricing requirements. We traced cost and pricing data inputs on the cost model templates against cost and revenue reports to validate compliance. However, opportunities exist to strengthen the current internal controls surrounding the self-certification process for domestic competitive product NSAs.

Specifically, two of 13 domestic competitive product NSAs that were each valued at more than \$10 million were not reviewed by the BET as required. The BET conducts a business case and sensitivity analysis for NSAs exceeding \$10 million to determine whether the NSA is favorable to the Postal Service.

This issue occurred because there is not a formal comprehensive NSA process that outlines the internal controls – including roles and responsibilities, communication, and accountability – among personnel required to execute the NSA self-certification process. Although we did not identify any specific issues with these two NSAs, the lack of review increases the risk that the NSA may not make good business sense for the Postal Service.

Internal Control Review Process

Two of 13 domestic competitive product NSAs we reviewed that were valued at more than \$10 million were not reviewed by the appropriate Postal Service personnel. This issue occurred because there was no formal, documented, and comprehensive NSA process that outlined the roles and responsibilities, communication, and accountability among personnel required to execute the certification process.

As we reviewed the Postal Service's current self-certification process for managing domestic competitive product NSAs from the time the customer signs the agreement until it is filed with the PRC, we realized three major Postal Service groups had internal controls and validation reviews as part of the NSA self-certification process. They are Pricing and Costing, Sales, and Finance and Planning. But, only the Sales group had a formal, documented, comprehensive NSA process that outlined roles and

responsibilities, communication, and accountability. Because the other two did not have this process, there was a breakdown in tracking those NSAs valued at \$10 million or more. Sales states that it sends all NSAs worth \$10 million or more to Finance and Planning; however, there was no internal control in place to ensure that this transmission actually occurred.

Table 1 shows the 13 NSAs selected for our review, and identifies that Company K and Company L NSAs did not go through the BET for its review and approval.

Table 1. Domestic Competitive NSAs Worth \$10 Million or More Fiscal Year 2016 (Quarters 1 & 2)

NSA Customer Name	Product	CP Docket
Company A	PME & PM & FCPS ⁷ 7	CP2016-70
Company B	PME & PM & FCPS 8	CP2016-87
Company C	PME and PM 26	CP2016-71
Company D	PME, PM & FCPS 5	CP2016-11
Company E	FCPS 38	CP2016-39
Company F	FCPS 40	CP2016-66
Company G	PM 150	CP2016-12
Company H	PME & PM 21	CP2016-17
Company I	PM 175	CP2016-68
Company J	PM 186	CP2016-86
Company K⁸	PM 187	CP2016-104
Company L¹¹	FCPS 44	CP2016-107
Company M	PM 177	CP2016-72

Source: Postal Service data and U.S. Postal Service Office of Inspector General (OIG) analysis.

⁷ PME is Priority Mail Express. PM is Priority Mail. FCPS is First Class Package Service.

⁸ The NSAs for Company K and Company L did not go through the BET internal control process when the contract amounts were greater than \$10 million.

Recommendation

We recommend management coordinate with Sales and Finance and Planning to develop a formal, comprehensive document that outlines roles and responsibilities, communication, and accountability among personnel required to execute the Negotiated Service Agreement self-certification process.

We recommend the vice president, Pricing and Costing:

1. Coordinate with Sales and Finance and Planning to develop a formal, comprehensive document that outlines roles and responsibilities, communication, and accountability among personnel required to execute the Negotiated Service Agreement self-certification process.

Management's Comments

Management agreed with the recommendation and stated that independent of this audit, Pricing and Costing is currently re-evaluating the process for possible improvements. They further stated that at the conclusion of that re-evaluation, the Postal Service will provide the recommended documentation for the self-certification process. Management plans to complete this action by July 1, 2017.

Management disagreed with the finding that the two contracts at issue were in excess of \$10 million. They stated that they discussed with the audit team that both contracts were less than \$10 million although, in the pre-negotiation stage, one of the contracts was identified as potentially over \$10 million. Additionally, management stated they provided a flowchart during the audit that depicted the roles and responsibilities among personnel required to execute the certification process.

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

Evaluation of Management's Comments

The OIG considers management's comments responsive to the recommendation in the report.

Management did provide a flowchart of the self-certification process; however, it did not depict the complete roles and responsibilities and the information flow, as discussed in our report finding. Likewise, it did not address their pre-negotiation stage in which those NSAs that are \$10 million or more may be negotiated to less than \$10 million and, then, not required to go through the BET's review. As a result, we continue to believe the comprehensive document is needed to address the complete process and appropriate roles and responsibilities.

The recommendation 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.

Appendices

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Appendix A: Additional Information

Background

NSAs are contractual agreements between the Postal Service and specific mailers. NSAs are intended to provide Postal Service customers with customized shipping solutions and mailing incentives that improve the Postal Service's economic position. Each NSA includes effective dates, customer discounts offered, and customized pricing. The Postal Service offers competitive and market dominant NSAs to mailers. Competitive NSAs are customized agreements pertaining to the Postal Service products that are similar to products offered by businesses in the current marketplace. NSAs provide mutual benefits the Postal Service and its customers who use mail as a critical part of their business strategies.

The PAEA requires the Postal Service to ensure that each competitive product covers its attributable costs and complies with statutory requirements. The Postal Service must also ensure that all competitive products collectively cover an appropriate share of institutional costs. All domestic competitive product NSAs must also cover their attributable costs, and NSAs as a whole must contribute 5.5 percent toward institutional costs. The PAEA also requires the PRC to review competitive NSAs within 15 days of the Postal Service filing the agreement.

Further, the Postal Service is required to self-certify each NSA by attesting to the accuracy of the financial analysis data submitted and ensure the prices comply with regulatory requirements. Market dominant products should not subsidize competitive products. NSAs should not impair the ability of competitive products as a whole to cover an appropriate share of institutional cost.

The self-certification process was designed to certify the accuracy of the contract and validate the inputs from the costing model templates, customer's financial data, and supporting documentation to ensure assumptions are reasonable.⁹ The NSA cost model templates are developed annually in late December and early January and include inflation factors. The Pricing and Costing team develops five competitive product NSA cost model templates that include the following mail classes: Parcel Select, Priority Mail, Priority Mail Express, First-Class Package Service, and Parcel Return Service.

The following is a step by step self-certification process flow for approving domestic competitive NSAs:

1. The Cost System and Analysis team of Pricing and Costing creates a new cost model or updates an existing cost model.
2. The Cost System and Analysis team provides cost templates and models to the Sales team at the beginning of each year or provides an updated model, as appropriate.
3. The Sales team negotiates with a customer on the terms of the NSA and determines the sales price.
4. The Sales team sends the signed NSA and the cost model to the Cost System and Analysis team.
 - a. If the NSA is valued at less than \$10 million, the Cost System and Analysis team finalizes the cost model and writes a summary for the manager of Cost System and Analysis.
 - b. If the NSA is worth more than \$10 million, the Cost System and Analysis team requests an internal review by BET before finalizing the cost model.

⁹ Upon completion of the Cost Revenue Analysis (CRA), the Postal Service Pricing and Costing team updates the cost model templates for Sales to use in its NSA negotiations.

5. The Cost System and Analysis team simultaneously sends the NSA and the finalized cost model to its manager and the Office of General Counsel (OGC) team.
6. The OGC team requests self-certification from the Pricing and Costing Regulatory Reporting and Cost Analysis manager.
7. The Regulatory Reporting and Cost Analysis manager requests input from the Cost System and Analysis manager via email, and upon affirmation that the team has completed the necessary analysis, the Regulatory Reporting and Cost Analysis manager self-certifies to the accuracy of the cost data and sends it to the OGC team.
8. The OGC team files the NSA with the PRC.

The PAEA requires the PRC to review competitive NSAs within 15 days of the Postal Service filing the agreement. When the Postal Service provides the PRC with notice of an NSA, the PRC will within 15 days:

- Docket the case.
- Appoint a public representative.
- Review Postal Service workpapers and filing.
- Request and review public comments.
- Determine if the NSA complies with the statute.

Objective, Scope, and Methodology

Our objective was to evaluate the Postal Service's self-certification process for domestic competitive product NSAs. Specifically, we assessed the adequacy of internal controls and compliance with cost coverage and pricing requirements. The scope of this project included reviewing domestic competitive product NSAs approved by the Postal Service and filed with the PRC from October 1, 2015 – March 31, 2016.

To accomplish our objective we:

- Reviewed the Postal Service's current domestic competitive self-certification process for managing domestic competitive product NSAs from the time the customer signs the agreement until it is filed with the PRC.
- Conducted interviews with Postal Service management to obtain an understanding of the domestic competitive product NSA self-certification process.
- Conducted interviews with the Postal Service's Pricing and Costing group to discuss processes, procedures, and documentation used to manage the self-certification process for NSAs.
- Conducted interviews with the Postal Service's Field Sales Strategy team to obtain an understanding of its role and responsibilities in managing NSAs during the self-certification process.

- Reviewed the Pricing and Costing team’s current documented process flow for managing the self-certification process from the beginning of the process until the NSA is filed with the PRC.
- Reviewed a judgmental sample of 54 NSAs to verify signature authorization and certification date of the approved NSA.
- Performed a detailed analysis on 54 NSAs from October 1, 2015, through March 31, 2016, by verifying the cost and pricing data inputs on the cost model templates with the FY 2014 and FY 2015 *CRA Non-Public Report*,¹⁰ as applicable.
- Reviewed business evaluation NSA analysis from the Finance and Planning BET for NSAs worth \$10 million or more that had to be reviewed before the Postal Service filed them with the PRC.
- Verified the cost coverage reported on the NSA costing template to ensure that those 54 judgmentally selected NSAs all exceeded cost coverage of 100 percent.

We conducted this performance audit from June through December 2016, 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 audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We discussed our observations and conclusions with management on November 15, 2016, and included their comments where appropriate.

We did not assess the reliability of any computer-generated data for the purposes of this report. We reviewed NSAs approved during the first and second quarters of FY 2016, cost model templates associated with each NSA, supporting financial documentations, and Microsoft-Excel workbooks by interviewing the manager, Cost System and Analysis, and doing cost analysis to determine how the data was collected and used to develop each cost template. Also, the data used for analysis were public reports provided by the Postal Service and the PRC. We determined that the data used were sufficiently reliable for the purposes of this report.

Prior Audit Coverage

Report Title	Objective	Report Number	Final Report Date	Monetary Impact (in millions)
<i>U.S. Postal Service: Improved Management Procedures Needed for Parcel Select Contracts</i>	Examined (1) Postal Service’s procedures to manage Parcel Select NSAs and (2) its method to determine attributable cost coverage for each contract.	GAO-15-408	4/23/2015	None
<i>Domestic Negotiated Service Agreements</i>	Evaluated the process for managing domestic NSAs and determined whether they resulted in mail volume and revenue increases.	MS-AR-13-007	4/29/2013	\$1.2

¹⁰ The CRA report was created to aid in determining that statutory requirements that each class of mail or type of mail service bears the direct and indirect costs attributable to that class or service. The public CRA differs from the non-public CRA by not detailing costs for products defined by the PRC as competitive.

Report Title	Objective	Report Number	Final Report Date	Monetary Impact (in millions)
U.S. Postal Service: Improved Management Procedures Needed for Parcel Select Contracts	Examined (1) Postal Service's procedures to manage Parcel Select NSAs and (2) its method to determine attributable cost coverage for each contract.	GAO-15-408	4/23/2015	None
Domestic Negotiated Service Agreements	Evaluated the process for managing domestic NSAs and determined whether they resulted in mail volume and revenue increases.	MS-AR-13-007	4/29/2013	\$1.2

Appendix B: Management's Comments

Sharon Owens
Vice President, Pricing & Costing



December 7, 2016

SUBJECT: Self-Certification Process for Domestic Competitive Products Negotiated Service Agreements (Report Number CP-AR-17-DRAFT)

The Postal Service is pleased that the Office of Inspector General's (OIG) audit team's findings include a determination that all 54 NSAs reviewed were in compliance with cost coverage and pricing requirements. Draft report at 2. The Postal Service is also pleased that the OIG's thorough review of the process for self-certification did not garner a recommendation for any change in the process steps.

The audit team, however, made the finding that two of 13 NSAs over \$10 million did not follow the proper process because they were not reviewed by the Postal Service's Business Evaluation Team, which increases the risk that the NSAs may not make good business sense. Draft report at 2. The team concluded that this issue occurred because there was "no formal, documented, and comprehensive NSA process that outlined the roles and responsibilities, communication, and accountability among personnel required to execute the certification process." Draft report at 3. This conclusion led to the single recommendation.

The Postal Service respectfully disagrees with the finding that the two contracts at issue, identified as contracts with Company K and Company L, were in excess of \$10 million. Draft report at 5, fn. 10. As discussed with the audit team, both contracts were for less than \$10 million although in the pre-negotiation stage one of the contracts was identified as potentially over \$10 million. Thus it is the position of the Postal Service that the process was properly followed for these two contracts. Furthermore, the Postal Service notes that during the audit, Pricing and Costing provided a flowchart of the self-certification process that depicts the roles and responsibilities and the information flow. The audit teams recommends that Pricing and Costing develop a comprehensive written document of that comprehensively outlines the process.

Recommendation 1:

Coordinate with Sales and Finance and Planning to develop a formal, comprehensive document that outlines the roles and responsibilities, communication, and accountability among personnel required to execute the Negotiated Service Agreement self-certification process.

Management Response/Action Plan:

We agree with this recommendation. Independent of this audit, Pricing and Costing is currently re-evaluating the process for possible improvements. At the conclusion of that re-evaluation, the Postal Service will provide the recommended documentation for the self-certification process.

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Target Implementation Date:

Management will implement the response to the recommendations from the OIG by July 1, 2017.

Responsible Official:

Manager, Pricing Innovation



Sharon Owens
Vice President, Pricing and Costing

cc: Maura McNerney, Controller
Jennifer Xie, Manager, Cost Systems
Virginia Mayes, Manager, Cost Attribution



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