



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

**Independent Report on Employee
Benefits, Withholdings,
Contributions, and Supplemental
Semiannual Headcount Reporting to
the Office of Personnel Management**

Attestation Report

September 29, 2011

Report Number FT-AR-11-012



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

HIGHLIGHTS

September 29, 2011
**Independent Report on Employee Benefits,
Withholdings, Contributions, and
Supplemental Semiannual Headcount
Reporting to the Office of Personnel
Management**
Report Number FT-AR-11-012

IMPACT ON:

U.S. Postal Service's compliance with the Office of Management and Budget's Circular Number A-136, *Financial Reporting Requirements*, and Bulletin 07-04, *Audit Requirements for Federal Financial Statements*.

WHY THE OIG DID THE AUDIT:

Our objectives were to assist the Office of Personnel Management (OPM) in assessing the reasonableness of employee benefit withholdings, Postal Service benefit contributions, and employee benefit enrollment information; and to confirm Combined Federal Campaign (CFC) program accounting codes and payroll data to OPM records.

WHAT THE OIG FOUND:

We found differences between the health benefit election information in payroll records and the *Health Benefit Election Form* for one employee of the 10 reviewed; and life insurance election information in payroll records and the *Life Insurance Election* form for one employee of the 25 reviewed. We identified 58 of 209 CFCs in the Postal Service's payroll system that have different campaign names and/or addresses from those the OPM provided. We identified 587 of 100,613 employees whose CFC codes in the Postal Service's payroll system did not match the OPM's CFC code associated with the employee's work location. This includes four employees at work locations that have no official campaign.

[Link to review the entire report](#)



September 29, 2011

MEMORANDUM FOR: ANTHONY J. VEGLIANTE
EXECUTIVE VICE PRESIDENT, CHIEF HUMAN
RESOURCES OFFICER

TIMOTHY F. O'REILLY
VICE PRESIDENT, CONTROLLER

A rectangular box containing a handwritten signature in black ink that reads "Tammy L. Whitcomb". In the top right corner of the box, there is a small yellow question mark icon.

FROM: Tammy L. Whitcomb
Assistant Inspector General
for Audit

SUBJECT: Attestation Report – Independent Report on Employee
Benefits, Withholdings, Contributions, and Supplemental
Semiannual Headcount Reporting Submitted to the Office of
Personnel Management (Report Number FT-AR-11-012)

Attached is a copy of the subject report provided to the U.S. Office of Personnel Management (OPM) Office of Inspector General (OIG) (Project Number 11BD009FT000). This report is provided for information only and requires no management action.

At the request of the OPM OIG, we performed the agreed-upon procedures in accordance with generally accepted government auditing standards and attestation standards established by the American Institute of Certified Public Accountants. We performed the procedures solely to assist the OPM in assessing the reasonableness of employee withholdings and U.S. Postal Service contributions in the *Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement* for three selected payroll periods. We also verified enrollment information in the *Supplemental Semiannual Headcount Report* for September 2010 and March 2011. Finally, we confirmed the Combined Federal Campaign program accounting codes and payroll data with the OPM records for one payroll period.

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact John E. Cihota, deputy assistant inspector general for financial accountability, or Lorie Nelson, director, Financial Reporting, at 703-248-2100.

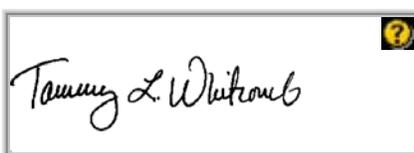
Attachments

cc: Joseph Corbett
Jack L. Meyer
Jean D. Parris
Corporate Audit and Response Management



September 29, 2011

MEMORANDUM FOR: HONORABLE PATRICK E. MCFARLAND
INSPECTOR GENERAL
UNITED STATES OFFICE OF PERSONNEL
MANAGEMENT

A rectangular box containing a handwritten signature in black ink that reads "Tammy L. Whitcomb". There is a small yellow question mark icon in the top right corner of the box.

FROM: Tammy L. Whitcomb
Assistant Inspector General
for Audit

SUBJECT: Attestation Report – Independent Report on Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to the Office of Personnel Management (Report Number FT-AR-11-012)

This report presents the results of our attestation engagement of procedures agreed upon by the inspector general and the chief financial officer of the U.S. Office of Personnel Management (OPM) (Project Number 11BD009FT000).

At the request of the OPM Office of Inspector General (OIG), we performed the agreed-upon procedures in accordance with generally accepted government auditing standards and attestation standards established by the American Institute of Certified Public Accountants. We performed the procedures solely to assist the OPM in assessing the reasonableness of employee withholdings and U.S. Postal Service contributions in the *Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement* for three selected payroll periods. We also verified enrollment information in the *Supplemental Semiannual Headcount Report* for September 2010 and March 2011. Finally, we confirmed the Combined Federal Campaign (CFC) program accounting codes and payroll data with the OPM records for one payroll period.

We were not engaged to and did not perform an audit, the objective of which would have been the expression of an opinion on the withholdings and contributions for health benefits, life insurance, and retirement; enrollment information; and the CFC program.

Accordingly, we do not express such an opinion. Had we performed additional procedures, we might have found other matters that we would have reported.

This report is intended solely for the use of the inspector general and the chief financial officer of the OPM and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

If you have any questions or need additional information, please contact John E. Cihota, deputy assistant inspector general for financial accountability, or Lorie Nelson, director, Financial Reporting, at 703-248-2100.

Attachments

cc: Stephen J. Agostini
Michael R. Esser
William W. Scott, Jr.

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Introduction

This report presents the results of our attestation engagement of procedures agreed upon by the inspector general and the chief financial officer of the U.S. Office of Personnel Management (OPM) (Project Number 11BD009FT000). The report responds to a request from the OPM to assist in assessing the reasonableness of employee withholdings and U.S. Postal Service contributions reported in the *Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement* for the payroll periods ending August 27, 2010; November 19, 2010; and February 25, 2011; the enrollment information reported in the *Supplemental Semiannual Headcount Report* for September 2010 and March 2011; and the Combined Federal Campaign (CFC) program information for the payroll period ended February 25, 2011. This attestation engagement addresses financial risk. See [Appendix A](#) for additional information about this attestation engagement and [Appendix B](#) for a description of the procedures.

This attestation engagement is an annual requirement to comply with the Office of Management and Budget's Circular Number A-136, *Financial Reporting Requirements*, and Bulletin Number 07-04, *Audit Requirement for Federal Financial Statements*. Additionally, the OPM is responsible for ensuring compliance with CFC regulations.

Conclusion

Generally, we verified the employee withholdings, Postal Service contributions, and enrollment information reported and transferred to the OPM for health benefits, life insurance, and retirement; and campaign names, campaign addresses, and campaign codes from the Postal Service's payroll system to those provided by the OPM. However, we identified some unverified health benefit and life insurance elections and some unmatched campaign names, campaign addresses, and campaign codes.

Unverified Health Benefit and Life Insurance Elections

We identified differences between health benefit election information in payroll records and the *Health Benefit Election Form* for one employee of 10 reviewed;¹ and life insurance election information in payroll records and the *Life Insurance Election* form for one employee of 25 reviewed.² Table 1 specifies the differences.

¹ Procedure Number 3.b.

² Procedure Number 2.i.

Table 1. Health Benefit and Life Insurance Election Differences

Employee	Benefit	Per Payroll Records	Per Election Forms
A	Health	<ul style="list-style-type: none"> ▪ No health benefits (canceled) 	<ul style="list-style-type: none"> ▪ No cancellation on file
B	Life	<ul style="list-style-type: none"> ▪ Basic ▪ Standard \$10,000 ▪ Additional Coverage/Five Times Basic Pay ▪ Family Coverage/One Multiple 	<ul style="list-style-type: none"> ▪ No election on file

Source: Postal Service payroll system and official personnel folders

The *Health Benefits Election Form* and the *Life Insurance Election* form are the original source documents³ and are used to initiate cancelations, withholdings, and contributions from payroll records. Additionally, the OPM requires the Postal Service to keep the forms on file as a permanent record. However, we could not confirm health benefit and life insurance elections with original source documents because the *Health Benefits Election* and *Life Insurance Election* forms were inadvertently lost, misfiled, or destroyed.⁴ We did verify that correct withholdings and contributions were paid according to the processed *Notification of Personnel Actions*⁵ and earnings statements. Additionally, the Postal Service contacted the employees and confirmed that current health benefit and life insurance elections per the payroll records were valid.

Unmatched CFC Names and/or Addresses

We identified 58 of 209 campaigns in the Postal Service’s payroll system that have different campaign names and/or addresses than those the OPM provided.⁶ Chart 1 categorizes the differences.

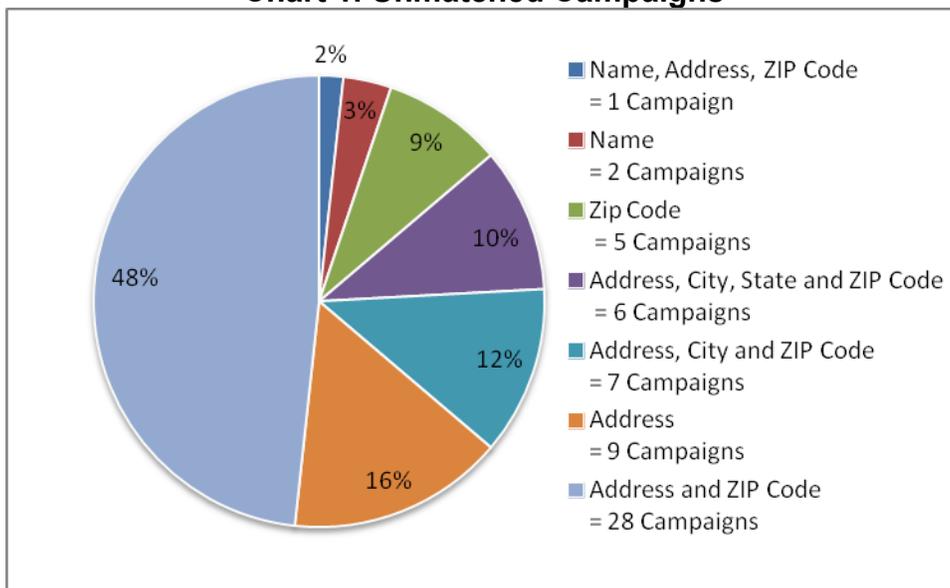
³ Health benefits may be elected or canceled electronically via PostalEASE or by submitting a *Health Benefits Election Form*. In this case, there was no cancellation on file. Life insurance benefits can only be elected by submitting a *Life Insurance Election* form. In this case, there was no election form on file.

⁴ We were able to find the *Health Benefit Election* and *Life Insurance Election* forms for the other employees reviewed.

⁵ Based on the *Life Insurance Election* form, the Postal Service initiates a *Notification of Personnel Action* to start or modify life insurance withholdings. A *Notification of Personnel Action* is not required for health benefits.

⁶ Procedure Number 8.

Chart 1. Unmatched Campaigns



Source: Postal Service payroll system and OPM CFC data

The Postal Service uses electronic funds transfer (EFT) to transmit employee contributions to campaigns; therefore, bank routing and account numbers are the primary data elements to ensure a successful transaction. However, if an EFT is unsuccessful, the Postal Service issues and mails a check to the campaign. Accordingly, the campaign names and addresses in the Postal Service’s payroll system exist as a secondary control. Before mailing the check, the Postal Service verifies the name and address in its payroll system with the most recent OPM monthly update to ensure the mailing address is current.⁷ The unmatched campaign names and addresses may be due to differences between the date the Postal Service data was extracted from the payroll system and the date the OPM posted the CFC data to its website. However, we did not determine the exact cause as it was beyond the scope of this attestation engagement. We provided the list of differences to the Postal Service, who will evaluate it for correction (see [Appendix C](#)).

Unmatched Campaign Codes

We identified 587 of 100,613 employees whose campaign codes in the Postal Service’s payroll system did not match the OPM’s campaign code associated with the employee’s work location.⁸ This includes four employees at work locations that have no official campaign.⁹ The differences could be attributed to organizational changes, promotions, or relocations throughout the year. Additionally, it is possible that coding errors exist within the Postal Service or with the OPM’s information. However, we did not validate these assumptions because it was beyond the scope of this attestation engagement.

⁷ EFT is generally used; it is rare that a check is issued.

⁸ Procedure Number 9.

⁹ Brookhaven, MS; Shaw, MS; Winstonville, MS; and Beaumont, TX.

We provided the list of differences to the Postal Service, who will evaluate it for correction (see [Appendix D](#)).

We were not engaged to and did not perform an audit, the objective of which would have been the expression of an opinion on the withholdings and contributions for health benefits, life insurance, and retirement; enrollment information; and the CFC program. Accordingly, we do not express such an opinion. Had we performed additional procedures, we might have found other matters that we would have reported.

This report is intended solely for the use of the inspector general and the chief financial officer of the OPM and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. This report is provided for information only and requires no management action. We offered no recommendations.

Appendix A: Additional Information

Background

The Postal Service Information Technology and Accounting Service Center (IT/ASC) in Eagan, MN, is responsible for calculating, disbursing, and reporting employee withholdings and Postal Service contributions for health benefits, life insurance, and retirement. As of March 4, 2011, the Postal Service employed more than 666,700 people (approximately 556,100 with benefits).

During each payroll period reviewed,¹⁰ the Postal Service withheld more than \$83 million and contributed about \$299 million toward benefits. The Postal Service transmitted these funds to the OPM via the Retirement and Insurance Transfer System (RITS) and prepared the *Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement* for each payroll period detailing the amounts associated with each benefit category. Additionally, the Postal Service submitted to the OPM the *Supplemental Semiannual Headcount Report* detailing the number of employees associated with each benefit category for September 2010 and March 2011.

The CFC is the world's largest annual workplace charity campaign.¹¹ Postal Service employees make contributions through payroll deductions to support eligible non-profit organizations that provide health and human services throughout the world. The IT/ASC in Eagan, MN, is responsible for payroll coding and disbursing the contributions to 209 campaigns.

The OPM correlates campaigns with work locations (cities, counties, and states). The Postal Service has approximately 32,470 locations, 1,700 of which are in cities and/or counties with no official campaign. During the payroll period reviewed, 100,613 Postal Service employees contributed more than \$1 million to the campaigns through payroll deductions. Contributions are submitted to the campaigns via EFT. If the EFT is unsuccessful, a check is issued and mailed to the campaign.

Objectives, Scope, and Methodology

Our objectives were to:

- Assist the OPM in assessing the reasonableness of employee benefit withholdings and Postal Service benefit contributions in the *Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement*, as well as enrollment information in the *Supplemental Semiannual Headcount Report*.
- Confirm the CFC program accounting codes and payroll data with OPM records.

¹⁰ This timeframe included approximately 59,900 employees who declined health benefits and approximately 1,400 employees who waived life insurance coverage.

¹¹ The OPM manages the CFC and ensures compliance with CFC regulations.

To accomplish our objectives, we applied the agreed-upon procedures to the payroll periods ending August 27, 2010, and February 25, 2011, coinciding with the *Supplemental Semiannual Headcount Report* for September 3, 2010 and March 4, 2011, respectively. We randomly selected another payroll period, ending November 19, 2010, for additional testing. We limited our CFC testing to one payroll period ending February 25, 2011.

We confirmed RITS data by verifying payroll source documents. We reviewed personnel documents for 45 employees¹² to verify salaries, retirement, and the election or non-election of health benefits and life insurance. For all employees, we independently calculated employee withholdings, Postal Service contributions, and enrollment information for health benefits, life insurance, and retirement. We compared the results to actual employee withholdings and Postal Service contributions submitted to the OPM to determine whether difference existed. For the CFC program, we compared work locations, accounting codes, and payroll deductions to the CFC campaigns approved by the OPM to identify differences.

We conducted this engagement from February through September 2011 in accordance with the American Institute of Certified Public Accountants attestation standards and generally accepted government auditing standards. The sufficiency of the agreed-upon procedures is solely the responsibility of the inspector general and the chief financial officer of the OPM. Consequently we make no representation regarding the sufficiency of the agreed-upon procedures either for the purpose for which this report has been requested or any other purpose. We discussed our observations and conclusions with management officials on September 22, 2011, and included their comments where appropriate.

We relied on computer-generated data from the Postal Service's payroll system. To validate the data, we traced the basic pay and benefit categories for selected employees to supporting documentation and compared the results to the computer-generated data. We determine that the data were sufficiently reliable for the purposes of this report.

¹² The universe for sample selection does not include approximately 149,500 employees who elected health benefits and basic life insurance only (no optional coverage elected).

Prior Audit Coverage

Report Title	Report Number	Final Report Date	Report Results
<i>Independent Report on Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to the Office of Personnel Management</i>	FT-AR-10-013	09/22/10	We identified differences between life insurance election information in payroll records and the <i>Life Insurance Election</i> form for two employees of the 25 reviewed. We made no recommendations.
<i>Independent Report on Withholdings and Contributions for Health Benefits, Life Insurance, Retirement, and Employee Headcount Data</i>	FT-AR-09-010	09/18/09	We verified employee withholdings, employer contributions, and enrollment information reported and transferred to the OPM for health benefits, life insurance, and retirement. We did not identify any errors or differences that exceeded the materiality limits the OPM established.
<i>Independent Report on Withholdings and Contributions for Health Benefits, Life Insurance, Retirement, and Employee Headcount Data</i>	FT-AR-08-013	09/12/08	We identified two discrepancies on the <i>Supplemental Semiannual Headcount Report</i> : aggregate base salaries for the Civil Service Retirement System (CSRS) offset employees did not accurately reflect the actual salaries paid for the reporting period, and the number of employees enrolled in the CSRS offset with no deductions made was incorrectly reported. We made no recommendations.

Appendix B: Agreed-Upon Procedures

SECTION 11

AGREED-UPON PROCEDURES

EMPLOYEE BENEFITS, WITHHOLDINGS, CONTRIBUTIONS AND SUPPLEMENTAL SEMIANNUAL HEADCOUNT REPORTING SUBMITTED TO THE OFFICE OF PERSONNEL MANAGEMENT

OBJECTIVE

To assist the Office of Personnel Management (OPM) in assessing the reasonableness of Retirement, Health Benefits, and Life Insurance withholdings and contributions as well as enrollment information submitted via the Semiannual Headcount Report. In addition, to assist OPM in identifying and correcting errors relating to processing and distributing Combined Federal Campaign (CFC) payroll deductions.

BACKGROUND

The Agreed-Upon Procedures (AUPs) relating to the submission to OPM of withholdings/contributions for Retirement, Health Benefits, and Life Insurance relate to the use of the Retirement and Insurance Transfer System (RITS). RITS is the authorized method of submitting withholding and contribution information to OPM. Agency payroll providers (APPs) that are technically unable to transmit benefit information to OPM via RITS may continue to submit withholdings and contributions via the hard copy SF-2812 (and SF-2812-A), "Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement" to OPM. The AUPs to be applied to those APPs submitting withholdings and contributions to OPM via the hard copy SF 2812 forms are similar to those for RITS.

New for FY 2011 – Addition of Combined Federal Campaign AUPs

For *FY 2011*, new AUPs relating to Combined Federal Campaign (CFC) payroll deductions are being added. OPM's Office of CFC Operations (OCFCO) is responsible for overseeing the CFC program. This program consists of approximately 220 individual campaigns which allow federal employees to contribute to charitable organizations through pledge cards. OPM is responsible for ensuring it is in compliance with CFC regulations according to 5 CFR §950:

Significant errors in processing payroll deductions to the campaigns have been identified. Efforts have been made to get federal payroll offices and/or federal agencies to correct these errors. However, these corrections are not made timely, and in some cases, not at all. The additional procedures below, beginning with Step 7, were developed to assist in identifying and correcting these errors in a timely manner.

PROCEDURES

For employee benefit withholding and contributions, obtain the APP's September 2010 and March 2011 Semiannual Headcount Report submitted to OPM and a summary of RITS submissions for September 2010 and the current fiscal year. For each program (retirement, health and life) select a total of three RITS submissions for September 2010 and the current fiscal year; two will coincide with the September 2010 and March 2011 Semiannual Headcount Report. Obtain payroll information for the periods covered by the RITS submissions selected.

For the CFC AUPs, *effective for FY 2011*, obtain the following documentation for the federal agencies serviced by the APP:

- a) A list of all field offices/duty stations in existence during the fall 2010 Combined Federal Campaign (CFC) solicitation period (September 1, 2010 through December 15, 2010) for each federal agency serviced. The list must include the county, city, state and zip code for the field office.
- b) A list of all local CFC campaigns and the areas they cover. This list should be obtained directly from the Office of Personnel Management's (OPM) Office of CFC Operations (OCFCO) by sending an e-mail request to cfc@opm.gov. The subject line of the e-mail should be "Payroll Office AUPs-2010 CFC Campaign Location List Request."
- c) A list of accounting codes used by the APP to identify each local CFC campaign. The list should include the accounting code, name of campaign, name of Principal Combined Fund Organization (PCFO) for that campaign, and address of PCFO.
- d) A report of all employees with CFC deductions from the RITS submission selected to coincide with the March 2011 Semiannual Headcount. The report must include each employee's official duty station location and the agency payroll provider's accounting code identifying the campaign to which each employee's funds are being distributed.

Note: Hereinafter, the term payroll information refers to all payroll information, whether it is a payroll register, payroll data files, or other payroll support data.

1. Compare RITS submission data to the payroll information by performing the following procedures (Note: For cross-servicing agencies, if the internal controls are the same for all agencies serviced, it is only necessary to perform this procedure for one agency.):
 - 1.a. Recalculate the mathematical accuracy of the payroll information.
 - 1.b. Recalculate the mathematical accuracy of each RITS submission for the payroll information selected in step 1.a.
 - 1.c. Compare the employee withholding information at the aggregate level for Retirement, Health Benefits, and Life Insurance (as adjusted for reconciling items) shown on the payroll information obtained in step 1.a. to the related amounts shown on the RITS submission for the corresponding period.

Report any differences for each of the Retirement, Health Benefits, and Life Insurance (categories) for step 1.c. that are over one percent of the aggregate amount reported for each

of the three categories. Obtain from management a management official name, an explanation, telephone number, and an email address for the differences above the one percent threshold.

2.a. Randomly select a total of 25 individuals who were in the payroll system for all three of the RITS submissions selected above that meet all the following criteria:

- covered by the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS);
- enrolled in the Federal Employees Health Benefits Program;
- covered by Basic Life Insurance; and
- covered by at least one Federal Employees' Group Life Insurance (FEGLI) optional coverage (Option A, B, or C).

2.b. Obtain the following documents, either in electronic or hard copy format, from the Official Personnel File (OPF) for each individual selected in step 2.a. Hard copies can be originals or certified copies.

- all Notifications of Personnel Actions (SF-50) covering the pay periods in the RITS submissions chosen;
- the Health Benefits Election Form (SF-2809) covering the pay periods in the RITS submissions chosen or, if applicable, obtain a report (via the agency personnel office) from the agency's automated system that allows participants to change benefits, (e.g., Employee Express), for any Health Benefits transactions in that system for the individuals selected in step 2.a. (note: a new SF-2809 is needed only if an employee is changing health benefit plans, therefore the form could be many years old); and
 - For Health Benefits, compare date of transaction with date on the certified copy of the SF-2809 or the agency's automated system report obtained above to identify whether the health benefit information to be used in the step 2.f. covers the pay periods in the RITS submissions chosen.
- the Life Insurance Election Form (SF-2817) covering the pay periods in the RITS submission chosen (note: a new SF-2817 is needed only if an employee is changing life insurance coverage, therefore the form could be many years old).

2.c. For each individual selected in step 2.a., compare the base salary used for payroll purposes and upon which withholdings and contributions generally are based to the base salary reflected on the employee's SF-50. Report any differences resulting from this step and obtain management's explanation for the differences.

2.d. For Retirement for each individual selected in step 2.a., compare the retirement plan code from the employee's SF-50 to the plan code used in the payroll system. Report any differences resulting from this step and obtain management's explanation for the differences.

2.e. For each individual selected in step 2.a., calculate the retirement amount to be withheld and contributed for the plan code from the employee's SF-50, by multiplying the base salary from the employee's SF-50 by the official withholding and contribution rates required by law. Compare the calculated amounts to the actual amounts withheld and contributed for the retirement plan. Report any differences resulting from this step and obtain management's explanation for the differences.

2.f. For Health Benefits for each individual selected in step 2.a., compare the employee withholdings and agency contributions to the official subscription rates issued by OPM for the plan and option elected by the employee, as documented by a Health Benefits Election Form (SF-2809) in the employee's OPF or automated system that allows the participant to change benefits (e.g., Employee Express.) Report any differences resulting from this step and obtain management's explanation for the differences. The Health Benefits rates can be found on OPM's website at <http://www.opm.gov/insure/health/rates/index.asp>.

2.g. For Life Insurance for each individual selected in step 2.a., confirm that Basic Life Insurance was elected by the employee by inspecting the Life Insurance Election Form (SF-2817) documented in the employee's OPF. Report any differences resulting from this step and obtain management's explanation for the differences.

2.h. For each individual selected in step 2.a., calculate the withholding and contribution amounts for Basic Life Insurance using the following:

- For employee withholdings: Round the employee's annual base salary up to the nearest thousand dollars and add \$2,000. Divide this total by 1,000 and multiply by the rate required by law. The Life Insurance rates are on OPM's website at <http://www.opm.gov/insure/life/rates/index.asp>.
- For agency contributions: Divide the employee withholdings calculated above by two.

Compare the calculated employee withholdings and agency contributions to the actual amounts withheld and contributed for Basic Life Insurance. Report any differences resulting from this step and obtain management's explanation for the differences.

2.i. Also, for Life Insurance for each individual selected in step 2.a., compare optional coverage elected as documented on the SF-2817 in the employee's OPF to the optional coverage documented in the payroll system. Report any differences resulting from this step and obtain management's explanation for the differences.

2.j. For each individual selected in step 2.a., calculate the withholding amounts for optional life insurance using the following:

- For Option A: Locate the employee's age group using the age groups provided for Option A in the FEGLI Program Booklet. The withholding amount to be used is the rate listed in the FEGLI Program Booklet for that age group. Compare the calculated amount to the

amount withheld for Option A Life Insurance. Report any differences resulting from this step and obtain management's explanation for the differences.

- For Option B: Inspect the SF-2817 to obtain the number of multiples chosen for Option B. Locate the employee's age group using the age groups provided for Option B in the FEGLI Program Booklet. Round the employee's annual rate of basic pay up to the next 1,000, divide it by 1,000, and then multiply it by the rate for the respective age group. Multiply this amount by the number of multiples chosen for Option B Life Insurance. Compare the calculated amount to the amount withheld for Option B Life Insurance. Report any differences resulting from this step and obtain management's explanation for the differences.
 - For Option C: Inspect the SF-2817 to obtain the number of multiples chosen for Option C. Locate the employee's age group using the age groups provided for Option C in the FEGLI Program Booklet. Multiply the rate for the age group by the number of multiples chosen for Option C Life Insurance. Compare the calculated amount to the amount withheld for Option C Life Insurance. Report any differences resulting from this step and obtain management's explanation for the differences.
3. Randomly select a total of 10 employees who have no Health Benefits withholdings from the payroll information corresponding to the three RITS submissions selected above and perform the following for each employee selected.
- 3.a. Obtain SF-2809s covering the pay periods in the RITS submissions chosen, either in electronic or hard copy format, from the selected employee's OPF or, if applicable, obtain a report (via the agency personnel office) from the agency's automated system that allows participants to change benefits, (e.g., Employee Express), for any Health Benefit transactions in that system for the individuals selected. Hard copies can be originals or certified copies. Inspect the documentation (that is, SF-2809 or the agency's system-generated report) to identify whether health benefits coverage was not elected. This can be identified in the following ways:
- absence of an SF-2809 in the OPF and no election of coverage made through the agency's automated system that allows participants to change benefits (e.g., Employee Express); or
 - an SF-2809 in the OPF with Section E checked (indicating cancellation of coverage) and no later election of coverage through the agency's automated system that allows participants to change benefits (e.g., Employee Express); or
 - cancellation of coverage through the agency's automated system that allows participants to change benefits (e.g., Employee Express) and no later election of coverage with an SF-2809.
- 3.b. Compare the result in step 3.a. to the RITS submissions. Report any differences resulting from this step and obtain management's explanation for the differences.

4. Randomly select a total of 10 employees who have no Life Insurance withholdings from the payroll information corresponding to the three RITS submissions selected above and perform the following for each employee selected.
 - 4.a. Obtain the SF-2817s covering the pay periods in the RITS submissions chosen, either in electronic or hard copy format, from the selected employee's OPF. Hard copies can be originals or certified copies. Inspect the SF-2817 to identify that the employee waived or cancelled Basic Life Insurance coverage.
 - 4.b. Compare the result in step 4.a. to the RITS submissions. Report any differences resulting from this step and obtain management's explanation for the differences.
5. Calculate the headcount reflected on the September 2010 and March 2011 Semiannual Headcount Report selected, as follows.
 - 5.a. Obtain existing payroll information (from step 1.a.) supporting each Supplemental Semiannual Headcount report. If existing payroll data are not available, obtain a payroll system query that summarizes detailed payroll data supporting each Supplemental Semiannual Headcount Report, as follows:
 - Benefit Category (see Semiannual Headcount Report).
 - Dollar Amount of withholdings and contributions.
 - Number Enrolled (deductions made/no deductions).
 - Central Personnel Data File Code.
 - Aggregate Base Salary.
 - 5.b. Recalculate the Headcount reflected on each Semiannual Headcount Report. If an electronic file is not available, a suggested method of recalculating the Headcount is as follows: (1) estimate the number of employees per payroll register page by counting the employees listed on several pages, (2) count the number of pages in the payroll register, and (3) multiply the number of employees per page by the number of pages, or count (using a computer audit routine) the number of employees on the payroll data file for the period.
 - 5.c. Compare the payroll information obtained in step 5.a. and the calculated headcount from step 5.b. to the information shown on each respective Semiannual Headcount Report.
6. Calculate employer and employee contributions for Retirement, Health Benefits, and Life Insurance as follows:
 - 6.a. Calculate Retirement withholdings and contributions for the three pay periods selected in step 1.a., as follows:
 - i. Multiply the CSRS and FERS payroll base by the withholding and employer contribution rates required by law.

- ii. Compare the calculated totals from step 6.a.i. to the related amounts shown on the RITS submissions. Report any differences (i.e., gross rather than net) between the calculated amounts and the amounts reported on the RITS submissions that are greater than five percent of the amounts on the RITS submission, and obtain management's explanation for the differences.
- 6.b. Calculate employee withholdings and employer contributions for Health Benefits for the three pay periods selected in step 1.a., as follows:
- i. Multiply the number of employees enrolled in each Health Benefits plan and plan option by the employee withholdings and employer contributions for the plan and option.
 - ii. Sum the totals in step 6.b.i. and compare the result with the Health Benefit withholding and contribution amounts shown on the RITS submissions. Report any differences (i.e., gross rather than net) between the calculated amounts and the amounts reported on the RITS submissions that are greater than five percent of the amounts on the RITS submission, and obtain management's explanation for the differences.
- 6.c. Calculate the Basic Life Insurance employee withholdings and employer contributions for the three pay periods selected in step 1.a., as follows:
- i. Obtain a payroll system query from APP personnel to obtain the total number of employees with Basic Life Insurance coverage and the aggregate annual basic pay for all employees with Basic Life Insurance.
 - ii. For employee withholdings: Add the product of 2,000 times the number of employees with Basic Life Insurance coverage from step 6.c.i above to the aggregate annual basic pay for all employees with Basic Life Insurance from step 6.c.i above to calculate the estimated total Basic Life Insurance coverage. Divide this calculated total by 1,000 and multiply it by the withholding rate required by law. The Life Insurance withholding rates are in the FEGLI Program Booklet on OPM's website.
 - iii. Compare the result in step 6.c.ii. to the withholdings for Basic Life Insurance coverage reported on the RITS submission. Report any difference (i.e., gross rather than net) between the estimate and the amount of withholdings reported on the RITS submission greater than five percent of the amounts on the RITS submission, and obtain management's explanation for the difference.
 - iv. For agency contributions: Divide the results of step 6.c.ii. by two—this approximates agency contributions, which are one-half of employee withholdings. Compare this result to the amount reported on the RITS

submission. Report any differences (i.e., gross rather than net) between the estimated amount and the actual amount reported on the RITS submission that are greater than five percent of the amounts on the RITS submission, and obtain management's explanation for the differences.

- 6.d. Calculate the Option A, Option B and Option C Life Insurance coverage withholdings for the three pay periods selected by using the detail payroll reports used to reconcile the RITS reports in Step 1. In addition to the information used for step 1, the reports should include the employee's date of birth, annual rate of basic pay, and number of multiples selected for Option B and C. Note: While similar to step 2.j., the calculation at this step is for the entire amount reported on the RITS submissions for the three pay periods selected, as opposed to the sample of 25 employees in step 2.j.
- i. Multiply the number of employees in each age group by the appropriate rate for Option A in accordance with the rates for age groups provided in the FEGLI Program Booklet.
 - ii. Compare the result in step 6.d.i. to the amounts for Option A reported on the RITS submissions. Report any differences (i.e., gross rather than net) greater than two percent of the amounts on the RITS submission, and obtain management's explanation for the differences.
 - iii. Segregate the reports for Option B and Option C insurance into the age groups shown in the FEGLI Program Booklet. For Option B, round the employee's annual rate of basic pay up to the next 1,000, then divide it by 1,000, and then multiply this amount by the rate for the age group by then multiplying this by the number of multiples:

(Annual rate of basic pay (rounded up) /1,000*rate*multiples).

For Option C, multiply the rate for the age group by the number of multiples chosen for each employee.
 - iv. Compare the result in step 6.d.iii. to the amounts for Option B and Option C, respectively, reported on the RITS submissions. Report any differences (i.e., gross rather than net) greater than two percent of the amounts on the RITS submission for Option B or Option C, and obtain management's explanation for the differences.

Please Note—Steps 7 through 9, below, are effective for FY 2011

7. Compare the list of field offices/duty stations to the list of local CFC campaigns obtained from OPM's OCFCO.

- 7.a. Determine in which campaign each field office/duty station is located.
(Note: It is possible for a field office/duty station to be in a location with no local CFC campaign.)
8. Compare the list of accounting codes to the identified campaigns for each field office/duty station.
 - 8.a. Determine the accounting code for each field office/duty station.
 - 8.b. Determine if the name of the campaign, the Principal Combined Fund Organization (PCFO), and address of the PCFO in the APP system agree to the information for that field office/duty station on the list of local CFC campaigns obtained from OPM's OCFCO.
9. Sort the report of all employees with CFC deductions by Official Duty Station.
 - 9.a. Compare the Official Duty Stations to the campaigns identified for those locations.
 - 9.b. Compare the Accounting Codes for each employee with CFC deductions to the accounting code identified for that employee's Official Duty Station.
 - Determine if this agrees to the accounting code identified for that field office/duty station.

CFC AUPs Evaluation: Report all instances of the following, as findings.

- The name of the campaign, PCFO, or address of the PCFO on the list of accounting codes from the Federal Payroll Office does not agree to the information on the list of all local CFC campaigns obtained from OPM's OCFCO.
- A federal agency has a CFC deduction for an employee whose official duty station is in an area with no local CFC campaign.
- The accounting code for an employee with CFC deductions does not agree to the accounting code for that employee's Official Duty Station.

REVISIONS TO INSTRUCTIONS

(from the Office of Management and Budget's Memorandum M-09-33 (September 23, 2009), *Technical Amendments to OMB Bulletin No. 07-04; Audit Requirements for Federal Financial Statements* dated September 4, 2007)

SECTION 11: AGREED-UPON PROCEDURES: RETIREMENT, HEALTH BENEFITS, AND LIFE INSURANCE WITHHOLDINGS/CONTRIBUTIONS AND SUPPLEMENTAL SEMIANNUAL HEADCOUNT REPORT SUBMITTED TO THE OFFICE OF PERSONNEL MANAGEMENT (OPM)

- 11.1 The Agreed-Upon Procedures (AUPs) enumerated in "Section 11" will be performed annually in accordance with Statements of Standards for Attestation Engagements, AT Section 201, "Agreed-Upon Procedures Engagements." The AUPs are designed to assist OPM in assessing the reasonableness of the Retirement, Health Benefits, and Life Insurance withholdings/contributions as well as semiannual headcount information submitted by agencies. The sufficiency of the procedures is solely the responsibility of the Inspector General and the Chief Financial Officer of OPM and will be applied to the 12 months ended August 31 of each year.
- 11.2 Refer to <http://www.opm.gov/oig> for the current AUPs required by OPM.
- 11.3 The auditor of each payroll provider will apply the AUPs separately (1) for each entity designated as subject to the CFO Act in Appendix A and (2) each entity not designated as subject to the CFO Act that has 30,000 or more employees.
- 11.4 Although the auditor must perform the AUPs separately for each applicable entity, the auditor will combine the results into a single report.
- 11.5 The auditor of the payroll provider is the principal auditor for the purpose of performing the AUPs. The auditors of customer agencies will participate to the extent necessary to ensure that the AUPs are performed effectively and within the established time frames.
- 11.6 In light of the migration of payroll servicing responsibilities under the e-Payroll initiative, the payroll provider as of March 31 will be responsible for assuring that the AUPs are performed and reported upon.
- 11.7 The report on the performance of the AUPs will be submitted no later than *October 1*. To the extent practical, management's comments on the auditor's findings will be included in the report.
- 11.8 If a specific AUP cannot be performed, the auditor must propose to OPM's Office of Inspector General (OIG) in writing no later than *July 15*, at the address in 11.10, an alternative procedure that would accomplish the AUPs' objectives. In addition, auditors will notify OPM's OIG by *September 1* of any other anticipated difficulties in completing the procedures and submitting the required report by October 1.

- 11.9 *The principal auditor of the payroll provider is required to report all findings to OPM by adhering to the AICPA and Government Auditing Standards attestation standards format that are at <http://www.aicpa.org/download/members/div/auditstd/AT-00201.PDF> paragraphs 31 and 32, and <http://www.gao.gov/govaud/d07162g.pdf> Chapter 6, respectively. This will assist and enhance OPM's ability to track each finding for all agencies.*
- 11.10 Agencies will submit three copies of the report on the application of these procedures to OPM's OIG at the address below or, alternatively, may email the report as a PDF attachment to wwscott@opm.gov, with a cc: to Finance@opm.gov.

U.S. Office of Personnel Management
Office of Inspector General
Room 6400
1900 E Street, N.W.
Washington, DC 20415
Attention: W.W. Scott, Jr.

Appendix C: Unmatched CFC Names and/or Addresses

Code	Name/Address per Postal Service	Name/Address per OPM	Differences				
			Name	Address	City	State	ZIP
0006	Mobile Area CFC PO Drawer 89 Mobile, AL 36601-0089	Southwest Alabama CFC 218 Saint Francis St Mobile, AL 36602	•	•			•
0007	Muscle Shoals Area CFC 300 Industry St Florence, AL 35630-4914	Muscle Shoals Area CFC PO Box 1228 Florence, AL 35631-1128		•			•
0051	Arizona CFC PO Box 86750 Tucson, AZ 85754-6750	Arizona CFC 330 N Commerce Park Loop Suite 200 Tucson, AZ 85745		•			•
0105	Southern California CFC 4699 Murphy Canyon Rd San Diego, CA 92123-4320	San Diego County CFC 4699 Murphy Canyon Rd San Diego, CA 92123	•				
0106	CFC Northern California 1911 18 th St Sacramento, CA 95811-6709	CFC Northern California 913 20 th St Sacramento, CA 95811		•			
0109	Southern California Tri-County CFC 1331 Garden Highway Sacramento, CA 95833-9755	Southern California Tri-County CFC PO Box 30080 Laguna Niguel, CA 92607		•	•		•
0140	CFC of Pikes Peak Region PO Box 565 El Granada, CA 94018-0565	CFC of Pikes Peak Region 6660 Delmonico Dr #503D Colorado Springs, CO 80919-1899		•	•	•	•
0141	Metropolitan Denver Area CFC PO Box 565 El Granada, CA 94018-0565	Metropolitan Denver Area CFC 6660 Delmonico Dr #503D Colorado Springs, CO 80919		•	•	•	•
0142	Larimer County CFC 424 Pine St, Suite 104 Fort Collins, CO 80524-2421	Larimer County CFC 424 Pine St, Suite 102 Fort Collins, CO 80524		•			
0163	Western Central Connecticut CFC 30 Laurel St Hartford, CT 06106-1361	Western Central Connecticut CFC 2911 Dixwell Ave, Suite 205A Hamden, CT 06518		•	•		•
0164	Southeast Connecticut CFC 30 Laurel St Hartford, CT 06106-1361	CFC of Southeast Connecticut 2911 Dixwell Ave, Suite 205 Hamden, CT 06518		•	•		•
0181	Space Coast CFC 937 Dixon Rd Cocoa, FL 32922-6806	Space Coast CFC 937 Dixon Blvd Cocoa, FL 32922		•			
0185	Northeast Florida and Southeast Georgia Regional CFC 1301 Riverplace Blvd, Suite 400 Jacksonville, FL 32207-9000	Northeast Florida and Southeast Georgia Regional CFC PO Box 41428 Jacksonville, FL 32203-1428		•			•
0193	Southwest Florida CFC 7275 Concourse Dr Fort Myers, FL 33908-2644	Southwest Florida CFC 7273 Concourse Dr Fort Myers, FL 33908-2644		•			
0194	Escarosa CFC 1301 W Government Pensacola, FL 30502-5314	Escarosa CFC 1301 W Government St Pensacola, FL 32501		•			•

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Code	Name/Address per Postal Service	Name/Address per OPM	Differences				
			Name	Address	City	State	ZIP
0211	Metropolitan Atlanta CFC 100 Edgewood Ave, 4 th Floor Atlanta, GA 30303-3026	Metropolitan Atlanta CFC 100 Edgewood Ave, 2 nd Floor Atlanta, GA 30303		•			
0212	Central Savannah River Area CFC PO Box 1724 Augusta, GA 30903-1724	Central Savannah River Area CFC 630 Ellis St Augusta, GA 30901		•			•
0217	Middle Georgia Area CFC PO Box 1302 Macon, GA 31202-0016	Middle Georgia Area CFC 277 Martin Luther King Jr Blvd W Macon, GA 31201-0513		•			•
0220	Athens Area CFC 1 Huntington Rd, Suite 805 Athens, GA 30606-7216	Athens Area CFC 1 Huntington Dr, Suite 805 Athens, GA 30608		•			•
0230	Southwestern Idaho CFC PO Box 7963 Boise, ID 83707-1963	Southwestern Idaho CFC 2340 S Vista Ave, Suite 100 Boise, ID 83705		•			•
0249	Chicago Area CFC 44 E Main, Suite 208 Champaign, IL 31820-3649	Chicago Area CFC 218 S Wabash, Suite 540 Chicago, IL 60604		•	•		•
0283	Greater Indiana Area CFC PO Box 625 Indianapolis, IN 46206-0625	Greater Indiana Area CFC 55 S State Ave, Suite 314 Indianapolis, IN 46201		•			•
0405	Chesapeake Bay Area CFC PO Box 64571 Baltimore, MD 21264-4571	Chesapeake Bay Area CFC PO Box 1576 Baltimore, MD 21203-1576		•			•
0432	Western Massachusetts CFC 30 Laurel St Hartford, CT 06106-1361	Western Massachusetts CFC 393 Maple St, Suite 2 Springfield, MA 01105		•	•	•	•
0457	Kalamazoo Area CFC 709 S Westnedge Ave Kalamazoo, MI 49007-6003	Kalamazoo Area CFC 709 S Westnedge Ave Kalamazoo, MI 49007-5099					•
0500	Southern Mississippi CFC PO Box 4019 Gulfport, MS 39502-4019	Southern Mississippi CFC PO Box 2128 Gulfport, MS 39502-2128		•			•
0501	CFC of Northeast Mississippi 24 Dogwood Ln Covington, LA 70435-9525	CFC of Northeast Mississippi PO Box 1795 Jackson, MS 39215-1795		•	•	•	•
0503	Jackson Metro Area CFC PO Box 23169 Jackson, MS 39925-3169	Jackson Metropolitan Area CFC 843 N President St Jackson, MS 39225-3169		•			•
0520	Columbia Area CFC PO Box 681 Columbia, MO 65205-0681	Columbia Area CFC 1700 E Pointe Dr, Suite 201 Columbia, MO 65201		•			•
0524	Heartland CFC 1080 Washington Kansas City, MO 64105-2216	Heartland CFC 1500 E Bannister Rd, Room 1160 Kansas City, MO 64131		•			•
0527	CFC of Northwest Missouri PO Box 188 Saint Joseph, MO 64502-0188	CFC of Northwest Missouri 118 S 5 th St Saint Joseph, MO 64501		•			•

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Code	Name/Address per Postal Service	Name/Address per OPM	Differences				
			Name	Address	City	State	ZIP
0540	Big Sky CFC PO Box 669 Billings, MT 59103-0669	Big Sky CFC 2920 2 nd Ave N Billings, MT 59102		•			•
0620	Capital Region CFC 1 United Way Albany, NY 12205-5588	Capital Region CFC PO Box 13865 Albany, NY 12212		•			•
0627	Chemung and Steuben County CFC 300 Civic Center Plaza Corning, NY 14830-0001	Chemung-Steuben Counties CFC 300 Nasser Civic Center Plaza Suite 220 Corning, NY 14830		•			
0637	Greater Utica and Herkimer County 233 Genesee St Utica, NY 13502-4625	Greater Utica Herkimer County 270 Genesee St Utica, NY 13502-4617		•			•
0652	CFC of Central Carolinas PO Box 601942 Charlotte, NC 28260-1942	CFC of Central Carolinas 301 S Brevard St Charlotte, NC 28202		•			•
0674	Minot Area CFC PO Box 848 Minot, ND 58702-0848	Minot Area CFC 15 2 nd Ave SW Minot, ND 58701		•			•
0715	Green County CFC PO Box 1625 Tulsa, OK 74101-1625	Greater Tulsa Area CFC PO Box 1625 Tulsa, OK 74101-1625	•				
0747	Lancaster County CFC 630 Janet Ave Lancaster, PA 17601-4527	Lancaster County CFC 630 Janet Ave Lancaster, PA 17601-4589					•
0749	North Central Pennsylvania CFC 2450 E 3 rd St Williamsport, PA 17701-4006	North Central Pennsylvania CFC 1225 Clayton Ave Williamsport, PA 17701		•			
0754	3 Rivers/Pennsylvania West CFC PO Box 565 El Granada, CA 94018-0565	3 Rivers/Pennsylvania West CFC PO Box 110047 Pittsburgh, PA 15232		•	•	•	•
0760	Luzerne/Columbia Counties CFC 8 W Market St, Suite 450 Wilkes-Barre, PA 18701-1808	Luzerne/Columbia Counties CFC 450 Citizens Bank Building Wilkes-Barre, PA 18711		•			•
0770	Rhode Island and Southeastern Massachusetts CFC 30 Laurel St Hartford, CT 061061361	Rhode Island and Southeastern Massachusetts CFC 200 Niantic Ave Providence, RI 02907		•	•	•	•
0773	Midlands Area CFC 1800 Main St Columbia, SC 29201-2433	Midlands Area CFC PO Box 152 Columbia, SC 29202-0152		•			•
0792	Sioux Empire CFC 1000 N West Ave #120 Sioux Falls, SD 57104-2832	Sioux Empire CFC 1000 N West Ave #120 Sioux Falls, SD 57104-1314					•
0839	North Central Texas CFC 16414 San Pedro Ave, Suite 940 San Antonio, TX 75232-2281	North Central Texas CFC 624 Six Flags Dr, Suite 940 Arlington, TX 76011		•	•		•

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Code	Name/Address per Postal Service	Name/Address per OPM	Differences				
			Name	Address	City	State	ZIP
0842	Fort Hood CFC 78 th St Building 4230, Room 135 Fort Hood, TX 76544-0001	Fort Hood CFC 208 W Ave A Killeen, TX 76541		•	•		•
0846	Rio Grande Valley CFC PO Box 187 McAllen, TX 78505-0187	Rio Grande Valley CFC 1200 E Hackberry, Suite F McAllen, TX 78501		•			•
0853	Greater Temple Area CFC PO Box 1312 Temple, TX 76503-1312	Greater Temple Area CFC 18 S Main, Suite 811 Temple, TX 76503		•			
0854	Greater Texarkana Area CFC 214 Spruce St Texarkana, TX 75501-5619	Greater Texarkana Area CFC PO Box 106 Texarkana, TX 75504		•			•
0898	Potomac CFC 3310 Shannon Park Dr Fredericksburg, VA 22408-2379	Potomac CFC 3310 Shannon Park Dr Fredericksburg, VA 22408-0398					•
0905	North Shenandoah Valley CFC PO Box 460 Winchester, VA 22604-0460	CFC of North Shenandoah Valley 329 N Cameron St, Suite 201 Winchester, VA 22601		•			•
0923	King County CFC PO Box 16727 Seattle, WA 98116-0727	King County CFC 19115 W Valley Highway Suite H-100 Kent, WA 98032		•	•		•
0924	Inland Northwest CFC 920 N Washington Spokane, WA 99202-1222	Inland Northwest CFC 920 N Washington, Suite 100 Spokane, WA 99201-2229		•			•
0925	CFC of South Puget Sound PO Box 2215 Tacoma, WA 98401-2215	CFC of South Puget Sound 1501 Pacific Ave, 4 th Floor Tacoma, WA 98402		•			•
0927	Island County CFC PO Box 798 Oak Harbor, WA 98277-0798	CFC of Island County 830 SE Bayshort Dr, Suite 202 Oak Harbor, WA 98277		•			
0931	CFC of North Puget Sound 3120 McDougal Ave, Suite 200 Everett, WA 98201-4433	CFC of North Puget Sound 3120 McDougal Ave, Suite 200 Everett, WA 98201-4521					•
0957	Badgerland CFC 2059 Atwood Ave Madison, WI 53707-6608	Badgerland CFC PO Box 7548 Madison, WI 53707-7548		•			•
58	TOTALS		3	51	13	6	47

Appendix D: Unmatched Campaign Codes

Duty Station Finance Number	City	County	State	CFC Code per Postal Service	CFC Code per OPM	Number of Employees
	Ashland	Clay	AL	0002	0006	1
	Seward	Kenai Peninsula Borough	AK	0283	0030	1
	Tucson	Pima	AZ	0715	0051	1
	Long Beach	Los Angeles	CA	0109	0096	1
	Mojave	Kern	CA	0096	0095	2
	San Diego	San Diego	CA	0109	0105	1
	Plymouth	Litchfield	CT	0162	0163	1
	Windsor	Hartford	CT	0432	0162	1
	Washington	District of Columbia	DC	0754	0990	1
				0642	0189	2
	Opa Locka	Dade	FL	0589	0189	1
				0621	0189	1
				0685	0189	1
				0109	0189	1
	North Metro	Gwinnett	GA	0684	0211	2
	Macon	Bibb	GA	0163	0217	1
	Savannah	Chatham	GA	0257	0218	1
	Boise	Ada	ID	0728	0230	1
	Carol Stream	DuPage	IL	0259	0249	1
	Palatine	Cook	IL	0259	0249	1
				0754	0249	1
	Springfield	Sangamon	IL	0528	0257	1
	Iowa City	Johnson	IA	0095	0259	1
	Harlan	Harlan	KY	0354	0808	1
	Broomes Island	Calvert	MD	0409	0990	1
	Assonet	Bristol	MA	0770	0427	5
	Attleboro	Bristol	MA	0770	0427	1
	Windsor	Suffolk	CT	0162	0427	1
	Chartley	Bristol	MA	0770	0427	1
	Dighton	Bristol	MA	0770	0427	2
	East Freetown	Bristol	MA	0770	0427	4
	Easton	Bristol	MA	0770	0427	2
	Fairhaven	Bristol	MA	0770	0427	5
	Fall River	Bristol	MA	0770	0427	33
	Fall River	Bristol	MA	0770	0427	1
	Fall River	Bristol	MA	0770	0427	19
	Sommerset	Bristol	MA	0770	0427	17
	Fall River	Bristol	MA	0770	0427	11
	Haverhill	Essex	MA	0162	0427	1
	Mansfield	Bristol	MA	0770	0427	3
	New Bedford	Bristol	MA	0770	0427	29
	Acushnet	Bristol	MA	0770	0427	4
	New Bedford	Bristol	MA	0770	0427	16
	North Dartmouth	Bristol	MA	0770	0427	5
	South Dartmouth	Bristol	MA	0770	0427	10
	North Attleboro	Bristol	MA	0770	0427	24

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Duty Station Finance Number	City	County	State	CFC Code per Postal Service	CFC Code per OPM	Number of Employees
	North Dighton	Bristol	MA	0770	0427	4
	North Easton	Bristol	MA	0770	0427	4
	Norton	Bristol	MA	0770	0427	3
	Raynham	Bristol	MA	0770	0427	2
	Raynham Center	Bristol	MA	0770	0427	2
	Rehoboth	Bristol	MA	0770	0427	9
	Seekonk	Bristol	MA	0770	0427	4
	Sheldonville	Norfolk	MA	0770	0427	1
	South Easton	Bristol	MA	0770	0427	1
	Swansea	Bristol	MA	0770	0427	8
	Taunton	Bristol	MA	0770	0427	19
	Westport	Bristol	MA	0770	0427	15
	Detroit	Wayne	MI	0453	0452	1
	Westland	Wayne	MI	0249	0452	1
	Ely	St. Louis	MN	0249	0481	1
	Brookhaven	Lincoln	MS	0811	NONE	1
	Shaw	Bolivar	MS	0506	NONE	1
	Winstonville	Bolivar	MS	0506	NONE	1
	Springfield	Greene	MO	0339	0524	1
	Lincoln	Lancaster	NE	0551	0552	11
	Lincoln	Lancaster	NE	0551	0552	14
	Lincoln	Lancaster	NE	0551	0552	43
	Lincoln	Lancaster	NE	0551	0552	17
	Lincoln	Lancaster	NE	0551	0552	20
	Lincoln	Lancaster	NE	0551	0552	71
	Lincoln	Lancaster	NE	0551	0552	20
	Lincoln	Lancaster	NE	0551	0552	9
	Lincoln	Lancaster	NE	0551	0552	1
	Omaha	Douglas	NE	0551	0552	1
	Waverly	Lancaster	NE	0551	0552	1
	Wellfleet	Lincoln	NE	0552	0551	1
	Henderson	Clark	NV	0589	0560	1
	Las Vegas	Clark	NV	0189	0560	1
	Manchester	Hillborough	NH	0427	0571	1
	Butler	Morris	NJ	0560	0589	1
	Jersey City	Hudson	NJ	0975	0589	1
	Newark	Essex	NJ	0580	0589	1
				0990	0580	1
	Trenton	Mercer	NJ	0589	0580	1
	Albion	Orleans	NY	0630	0621	10
	Blossvale	Oneida	NY	0637	0631	1
	Cobleskill	Schoharie	NY	0644	0620	1
	Rochester	Monroe	NY	0621	0630	1
	Sherrill	Oneida	NY	0637	0631	1
	Stittville	Oneida	NY	0637	0631	1
	Albemarle	Stanly	NC	0897	0652	3
	Charlotte	Mecklenburg	NC	0453	0652	1
	Fayetteville	Cumberland	NC	0185	0656	1

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[REDACTED]	Greensboro	Guilford	NC	0589	0655	1
				0175	0655	1
				0684	0655	1
				0481	0655	1
[REDACTED]	Raleigh	Wake	NC	0684	0655	1
	Rocky Mount	Edgecombe	NC	0900	0655	1
	Cincinnati	Hamilton	OH	0686	0682	1
	Toledo	Lucas	OH	0481	0693	1
	Wooster	Wayne	OH	0689	0684	1
	Gresham	Multnomah	OR	0095	0728	1
	Johnstown	Cambria	PA	0754	0742	1
	Pittsburgh	Allegheny	PA	0684	0754	1
	Pittsburgh	Allegheny	PA	0162	0754	1
	Clarksville	Montgomery	TN	0811	0351	1
	Fayetteville	Lincoln	TN	0811	0004	13
	Flintville	Lincoln	TN	0811	0004	1
	[REDACTED]	Nashville	Davidson	TN	0211	0811
0990					0811	1
[REDACTED]	Memphis	Shelby	TN	0211	0809	1
	Amarillo	Potter	TX	0072	0832	1
	Austin	Travis	TX	0839	0831	1
	Austin	Travis	TX	0524	0831	1
	Beaumont	Jefferson	TX	0845	NONE	1
	Belton	Bell	TX	0839	0853	1
	El Paso	El Paso	TX	0542	0840	1
	Fort Worth	Tarrant	TX	0990	0839	1
	Houston	Harris	TX	0839	0845	1
	Fort Hood	Bell	TX	0853	0842	1
	Dallas	Dallas	TX	0809	0839	1
	Sandston	Henrico	VA	0452	0900	1
	Bellingham	Whatcom	WA	0684	0931	1
	Bellingham	Whatcom	WA	0684	0931	1
	Nordland	Jefferson	WA	0932	0921	1
	Olympia	Thurston	WA	0163	0925	1
	Port Townsend	Jefferson	WA	0932	0921	1
Cheyenne	Laramie	WY	0051	0971	1	
120	TOTALS					587