OFFICE OF
INSPECTOR GENERAL
UNITED STATES POSTAL SERVICE

2009 Pay for Performance Program

Audit Report

August 8 2011

OFFICE OF
INSPECTOR GENERAL
UNITED STATES POSTAL SERVICE

HIGHLIGHTS

August 8, 2011

2009 Pay for Performance Program

Report Number HR-AR-11-006

IMPACT ON:
Executive Administrative Schedule (EAS) employees.

WHY THE OIG DID THE AUDIT:
Our objective was to determine whether the Postal Service complied with Pay for Performance (PFP) policies and procedures in determining fiscal year (FY) 2009 EAS employee final ratings for field supervisors, postmasters, and managers

WHAT THE OIG FOUND:
Managers lowered core requirement ratings inconsistent with PFP policies and procedures. Specifically, 46 percent of the evaluators, and 40 percent of the second-level reviewers responsible for rating 59 sampled employees lowered employee ratings because they either were instructed to do so or believed ratings should be in line with unit scores. Managers also used numeric targets to rate postmasters' core requirements contrary to policy.

PFP policy states employees should be rated based on agreed-upon objectives, targets, and individual achievements and that numeric targets are not set for behavioral objectives.

WHAT THE OIG RECOMMENDED:
We recommend the executive vice president and chief human resources officer, in coordination with the vice president, Employee Resource

Management clearly define in policy the relationship between the National Performance Assessment and core requirements; establish and implement mandatory training that educates new and existing participants and managers; and evaluate the effectiveness of establishing and using behavioral core objectives to rate employees' performance.

WHAT MANAGEMENT SAID:
Management agreed with recommendations 1 and 3 and partially agreed with recommendation 2 and will consult with the management associations on changes to PFP policy and core requirements. However, management disagreed with the sampling methodology used to conduct the audit, asserting the sample size was too small given the large number of PFP participants and, therefore, the findings were not representative of the program as a whole.

AUDITOR COMMENT:
The OIG considers management's comments responsive, and corrective actions should resolve the issues identified in the report. Regarding our sampling methodology, we used random attribute sampling, in which the sampling precision is not affected by the population size.

Link to review the entire report

August 8, 2011

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

                        DEBORAH GIANNONI-JACKSON
                        VICE PRESIDENT, EMPLOYEE RESOURCE
                        MANAGEMENT

E-Signed by Mark Duda
VERIFY authenticity with e-Sign

FROM: Mark W. Duda
                        Deputy Assistant Inspector General
                         for Support Operations

SUBJECT: Audit Report – 2009 Pay for Performance Program
                        (Report Number HR-AR-11-006)

This report presents the results of our audit of the U.S. Postal Service's 2009 Pay for Performance program (Project Number 10YG034HR000).

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact Andrea Deadwyler, director, Human Resources and Security, or me at 703-248-2100.

Attachments

cc: Doug A. Tulino
     Megan J. Brennan
     Sean M. Lacey
     Corporate Audit and Response Management

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Introduction

This report presents the results of our audit of the U.S. Postal Service's Pay for Performance (PFP) program (Project Number 10YG034HR000). The report responds to a request from the National Association of Postal Supervisors (NAPS), the National League of Postmasters, and the National Association of Postmasters of the U.S. Our objective was to determine whether the Postal Service complied with PFP policies and procedures[1] in determining fiscal year (FY) 2009 Executive Administrative Schedule (EAS) employee final ratings for field supervisors, postmasters, and managers. This audit addresses operational risk. See Appendix A for additional information about this audit.

The PFP program focuses on three key elements: improving accountability for individual contributions to organizational success, providing clear expectations and feedback on progress toward target outcomes, and rewarding and recognizing exceptional individual performance for achieving challenging objectives. The PFP Program is designed to:

- Provide clear performance expectations.
- Provide regular feedback on individual and organizational performance.
- Link individual contributions to organizational success.
- Recognize and reward performance at different levels.
- Ensure accountability at all levels of the organization.

EAS employees[2] participating in the program rely on their PFP rating for their annual salary increase and any lump sum awards. EAS employees do not receive step increases or other automatic increases to their salaries. Under the PFP program, [3] managers evaluate employees based on the National Performance Assessment (NPA)[4] and performance against individual core requirements,[5] which are established through an interactive process between employees and their supervisors. The management associations stated that the Postal Service failed to comply with PFP policies and procedures.[6] Specifically, NAPS stated that, in many cases, managers concurred with members regarding their FY 2009 work accomplishments only to have a higher level of management arbitrarily lower the scores.

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[1] *FY 2009 PFP Program Administrative Rules for EAS Employees*, Version FY 09-3, November 2008; and *Guidelines Covering PFP for EAS Employees.*
[2] Non-bargaining employees in supervisory, professional, technical, clerical, administrative, and managerial positions.
[3] Program participants include EAS employees and those in the Postal Career Executive Service (PCES). However, the focus of the audit was EAS employees.
[4] A stand-alone, web-based program that collects performance-related metrics, such as retail revenue, on-time Express Mail® delivery, and so forth, from source systems across the organization. NPA supports the PFP program.
[5] Individual core requirements are a mechanism for employees to identify their personal contributions to unit and corporate success.
[6] *FY 2009 PFP Program Administrative Rules for EAS Employees*, Version FY 09-3, November 2008.

Conclusion

We determined that individuals responsible for evaluating or approving sampled employees' FY 2009 core requirement ratings were not compliant with PFP policies and procedures. Specifically, we found that managers lowered core requirement ratings in a manner inconsistent with PFP policies and procedures, which state that employees should be rated on these requirements based on agreed-upon objectives and targets and that end-of-year ratings should reflect employees' individual achievements. In addition, managers used numeric targets to rate postmasters on their core requirements, which they are supposed to base on behavioral objectives.

Core Requirement Ratings Were Lowered

We interviewed 59 randomly selected EAS employees, and 53 percent stated that their final core requirement ratings were lower than expected based on end-of-year discussions they had with their supervisors.[7] In addition, a review of evaluations for sampled employees showed that some evaluators' written end-of-year comments did not always match the core requirement ratings given to employees. For example:

- One evaluator wrote, "On this indicator, the office's Delivery Point Sequence percent increased by +3.26 percent ending up in the exceptional contributor category in accordance to the goals issued at the beginning of FY 09, thank you for your contributions." However, the employee in question received a rating of "contributor."

- In another instance, comments on an employee's appeal reflect that the evaluator and second-level reviewer concurred that the employee's performance on one of the core requirements merited an exceptional rating of 15, yet the next level reviewer lowered the rating to a three.[8]

Forty-six percent of the evaluators[9] responsible for rating 59 employees stated the core requirement ratings they submitted for the employees were lowered at the next review level.[10] Additionally, 40 percent of the second-level reviewers we interviewed indicated they did lower the employees' ratings.[11] The most common reason given for lowering the ratings was that they were either instructed by a superior to bring ratings in line with NPA unit scores or they changed them believing the ratings needed to be more in line with NPA unit scores. For example:

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[7] We sought access to the Performance Evaluation System (PES) to review rating inputs. However, after consulting with Postal Service officials, we determined such access was cost-prohibitive.

[8] The PCES cluster executive or area vice president must review and approve core requirements ratings that are five points or more higher or lower than the employee's NPA composite summary rating, as appropriate.

[9] First-line supervisors responsible for evaluating employees' performance.

[10] We statistically project that 57 percent of the evaluators responsible for rating the 908 employees included in our audit population would state the core requirement ratings they submitted for their employees were lowered at the next review level.

[11] We statistically project that at least 45 percent of the second-level reviewers for the 908 employees would state that employees' core requirement ratings were lowered.

- A district manager stated the area vice president verbally instructed all district managers in the area to align employees' core requirement ratings with the average NPA unit score for their districts. As a result, the manager reviewed and lowered the core requirement ratings for 606 employees.[12]

- Another district manager stated managers lowered core requirement ratings after reviewing a sample of ratings in that district and determining that they were disproportionate to the district's NPA score. Typically, a district manager only reviews the PFP of direct reports and employees whose core requirement ratings are identified as 'non-contributor' or 'exceptional' by the PES.[13]

- A plant manager who was a second-level reviewer arbitrarily lowered an employee's core requirement rating to avoid the additional scrutiny associated with giving the employee a rating five points or more over the NPA score.

Other reasons evaluators or second-level review managers gave for lowering employees' core requirement ratings included:

- The selected performance targets were too easy.

- There was concern about the public's reaction to employees receiving bonuses given the Postal Service's financial condition.

- Employees' performance was not commensurate with that of other individuals in similar positions and same-size offices.

According to PFP policies and procedures,[14] employees receive end-of-year core requirement ratings based on their performance. Specifically, the policy states that "an end-of-year performance evaluation review pulls together contributions to unit and corporate performance indicators and individual core requirements. This performance evaluation serves as the foundation for an annual pay action for most EAS employees." The vice president, Human Resources Management, stressed the importance of this policy in an August 2009 memorandum stating, "Once established, core ratings must reflect what the employee achieved and should not be arbitrarily changed." A November 2009 memorandum from the vice president, Labor Relations, further emphasized this policy in addition to stating that the evaluator is the best source for determining performance and that employees should be rated based on their personal contributions toward attaining agreed-upon core requirement targets.

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[12] The audit team was unable to interview ███████████████ in question because the individual has been on extended leave.

[13] A national system used to record individual core requirements, progress toward achieving those goals, and end-of-year ratings for employees.

[14] *FY 2009 Pay-for-Performance Program Administrative Rules for EAS Employees*, Version FY 09-3, November 2008.

Of the 59 sampled employees interviewed, 56 appealed their ratings. Although 19 employees' individual core requirement ratings were raised, only four employees' overall performance ratings were raised.

Arbitrarily lowering employees' end-of-year ratings can affect employee morale and their potential wage increases and bonuses, promotions, retirement annuity calculations, and Thrift Savings Plan contributions.

Numeric Targets Used to Rate Postmasters

We determined that in our sample nine of the 11 evaluators who rated postmasters used numeric targets to evaluate the postmasters on their behavioral core requirements.[15] Examples of numeric targets used include scan performance,[16] retail revenue, eFlash[17] reports, and total operating expenses. Evaluators gave different reasons for using numeric targets including:

- Finding it difficult to measure and communicate how well employees met their behavioral core requirements without using numeric targets.

- Acting or new managers relying on eFlash reports to rate employees.

In addition to conflicting with existing policies and procedures, the practice of using numeric targets to rate postmasters on their behavioral core requirements duplicates the NPA rating, which also uses many of the numeric factors described previously to generate the unit score. The NPA unit score and behavioral core requirement scores are combined to determine the postmasters' overall end-of-year rating.

PFP policies and procedures[18] stipulate that postmasters are to be rated on two core requirements — Communication and Leadership and Fiscal Management — which consist of behavioral objectives. As such, numeric targets and trackable systems are not set for the behavioral objectives.

When managers do not comply with PFP policies and procedures, they can compromise the integrity of the program and undermine the accuracy and validity of employee evaluations.

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[15] We statistically project that evaluators for at least 76 percent of postmasters in our population used numeric targets to evaluate postmasters' behavioral core requirements.
[16] A score calculated by dividing the number of actual scans by the number of expected scans for a given mailpiece.
[17] A weekly operating reporting management system, which combines data from delivery, mail processing, employee relations, labor relations, and finance.
[18] *Guidelines Covering PFP for EAS Employees*, Version 3.1, February 2008.

Recommendations

We recommend the executive vice president and chief Human Resources officer, in coordination with the vice president, Employee Resource Management:

1. Clarify policies and procedures to better define the relationship between the national performance assessment and core requirements, and the role of higher level management in the pay for performance process.

2. Establish and implement mandatory training events that educate new and existing participants and managers on policy, roles and responsibilities, goal setting, and the program's objectives.

3. Evaluate the effectiveness of the current process used to establish and use behavioral core objectives to rate employees' performance.

Management's Comments

Management disagreed with the methodology used to conduct the audit and stated they did not believe all findings to be representative of the program as a whole. However, they agreed that in the instances cited, that the way the higher level ratings review and approval process was administered may have been inconsistent with the written program policies. Management also agreed with recommendations 1 and 3, and partially agreed with recommendation 2.

Regarding recommendation 1, management stated that they are currently in consultation with the management associations regarding the PES and PFP for 2011 and beyond. Management also stated that communication to the field about 2011 PES and PFP will address this recommendation. With regard to recommendation 2, management stated they believe that the series of quick start guides for all participants and evaluators posted on the web is a good foundation and will update these materials for any program changes, which will include a segment in the required training for new supervisors and postmasters. Concerning recommendation 3, management provided supplemental documentation indicating agreement with this recommendation. They stated they will include a discussion about the core objectives (requirements) for postmasters in their ongoing consultations with the management associations.

Additionally, management stated that our sample size of 59 employees, out of 908 who complained about their rating, represents only 1.5 percent of the more than 60,000 PFP participants. They added that to conduct an audit of a national program based on interviews with only 59 PFP participants is statistically invalid. Management specifically disagreed with our projection contained in footnote 15 that evaluators for at least 76 percent of postmasters used numeric targets to evaluate postmasters' behavioral core requirements, and do not believe this is statistically valid given the way the audit was conducted. Further, management indicated that the U.S. Postal Service Office of Inspector General (OIG) does not appear to acknowledge that higher level disapproval

of an evaluator's rating is part of the PFP process and took exception to certain statements they considered unsubstantiated.

In subsequent documentation received from management, they provided a target implementation date of November 30, 2011, for all three recommendations. See Appendix B for management's comments, in their entirety.

Evaluation of Management's Comments

The OIG considers management's comments responsive, and corrective actions should resolve the issues identified in the report. In reference to recommendation 2, we would like to note that we agree that posting the quick start guides may be "a good foundation;" and including a PFP segment in the required training for new supervisors and postmasters will also assist with awareness of the program. However, neither of these actions will ensure that all participants of the program receive the training necessary to implement the program in accordance with Postal Service policies and procedures. Mandatory training for all participants would ensure that the information is appropriately distributed, and demonstrate the value Postal Service executives assign to the program.

With regard to our sample size of 59 PFP participants, we used a random attribute sampling methodology. Attribute sampling is used to measure what proportion of a population has (or does not have) a given attribute. Furthermore, the sampling precision is not affected by the population size in attribute sampling. A population could be increased exponentially, but it would have little or no effect on the required sample size to achieve a given precision at a given confidence level. The largest sample size required for any random attribute sample is 196. Thus, our statistical projections to the 908 employees in the audit population are valid.

Regarding higher level disapproval of ratings, we are aware that this review of evaluator's ratings is part of the PFP process and that this check and balance to the system is necessary. However, the higher level review process should not be used to arbitrarily change employee ratings in a manner inconsistent with policy.

Additionally, management identified report language it claimed was "unsubstantiated opinion," such as how arbitrarily lowering employees' end-of-year ratings can affect morale and impact wages, bonuses, promotions, retirement annuity calculations, and TSP contributions. We based our conclusion on the more than 100 interviews conducted with postal supervisors and managers during which we noted a clear impact on morale. Also, we cited the impact on wages, bonuses, promotions, and retirement annuity calculations based on the attributes of the PFP system and how it relates to these elements.

The OIG considers all the recommendations significant; and therefore requires OIG concurrence before closure. Consequently, the OIG requests written confirmation when corrective actions are completed. These recommendations should not be closed in the

Postal Service's follow-up tracking system until the OIG provides written confirmation that the recommendations can be closed.

Appendix A: Additional Information

Background

The *FY 2010 Comprehensive Report on Postal Operations contains the following description of the PFP program:*

> The Postal Service's Pay-for-Performance (PFP) program
> continued to drive organizational achievement. Unlike most
> government agencies that provide regular, across-the-board pay
> increases, PFP is the sole source of annual pay adjustments for
> non-bargaining unit employees. PFP has been cited by several
> independent entities as a model for other agencies to emulate.
> The foundation of the system is a balanced scorecard of
> objective, independently-verifiable measures of service, employee
> engagement, and financial performance. Performance indicators
> are measured at national, area, district, business unit, and
> individual levels so that meaningful performance distinctions are
> made within the line-of-sight of all managers.

The PFP program uses two systems to arrive at a score, measuring an employee's performance — the NPA and PES. Objective NPA performance indicators are established at the corporate and unit levels and tracked via the NPA. Individual core requirements are populated in the PES and targets for these requirements are established at the local level and tracked via the system. Employees and their supervisors establish individual core requirements through an interactive process. Core requirements for EAS employees include one or more behavioral objectives, developed with predetermined performance expectations and targets. Postmasters have two behavioral core requirements — Leadership and Communication and Fiscal Management. Non-postmasters have four core requirements, including one behavioral core requirement, which is Communication. Evaluators are to rate employees based on their personal contributions toward attaining agreed-upon targets.

Evaluators use the PES to assign recommended core requirement ratings based on an employee's performance. The PES then combines the recommended core requirement ratings with the score employees received on their NPA indicators. The combination of the two ratings is then submitted for higher level concurrence.

Employees' overall performance ratings are then used to determine salary increases and any lump sum awards. The overall rating is calculated based on the weighted outcomes for corporate and unit indicators and individual core requirements. The NPA and individual core requirement summary ratings produce an outcome ranging from 1 to 15. This outcome, in turn, reflects an adjective rating of 'non-contributor,' 'contributor,' 'high contributor,' or 'exceptional contributor.'

According to Postal Service policies and procedures,[19] overall performance ratings that are three or more points higher or lower than the NPA score must be reviewed and approved by the PCES cluster executive or area vice president, as appropriate. Additionally, core requirement ratings that are five points higher or lower than the NPA score must be reviewed and approved in the same manner. Further, the area vice president must review and approve ratings of 'non-contributor' and 'exceptional.'

Objective, Scope, and Methodology

Our objective was to determine whether the Postal Service complied with PFP policies and procedures in determining FY 2009 employee final ratings for field supervisors, postmasters, and managers.

Our scope was the Postal Service PFP program and the process used to evaluate sampled EAS employees in FY 2009. Our universe consisted of 908 employees who expressed concern about their end-of-year ratings.

To accomplish our objective, we reviewed applicable Postal Service policies, procedures, and pertinent documentation.

In addition, we developed a list of questions to use during interviews with sampled employees, their evaluators, and their higher level reviewers. The sample design we used allowed for statistical projection to the universe of the proportion of employees, evaluators, or higher level reviewers who answered 'yes' or 'no' to a given question. There were 66 districts represented in our audit population, of which we randomly selected five. From each of the five selected districts, we randomly selected a total of 60 employees. The final sample size was 59 based on availability and consisted of 27 postmasters and 32 EAS field employees, the majority of whom were supervisors. Results are reported at a 95-percent confidence level.

We interviewed PFP evaluators and second-level reviewers in the employees' management chain. Overall, we interviewed 114 Postal Service officials based on our sample design and interview requirements.

Additionally, we interviewed headquarters officials responsible for the PFP program. We also obtained and reviewed copies of sampled employees' end-of-year evaluations and related eRecourse appeals[20] and used them during our interviews with employees and field managers.

We conducted this performance audit from December 2010 through August 2011 in accordance with generally accepted government auditing standards and included such tests of internal controls as we considered necessary under the circumstances. Those

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[19] *FY 2009 PFP Program Administrative Rules for EAS Employees.*

[20] Part of the Performance Evaluation System used to capture employees appeals if they believe their core requirement ratings do not substantially reflect a fair assessment of their individual contributions to the work unit.

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 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 June 14 and July 15, 2011, and included their comments where appropriate.

To assess the reliability of data generated from the PES, we discussed the employee evaluations with Postal Service officials and compared the consistency of the information with the data provided during interviews. We determined that the data were sufficiently reliable for the purposes of this report.

Prior Audit Coverage

The OIG did not identify any prior audits or reviews related to the objective of this audit.

Appendix B: Management's Comments

DEBORAH GIANNONI-JACKSON
VICE PRESIDENT
EMPLOYEE RESOURCE MANAGEMENT

UNITED STATES
POSTAL SERVICE

July 22, 2011

SHIRIAN HOLLAND
ACTING DIRECTOR, AUDIT OPERATIONS
1735 North Lynn St.
Arlington, VA 22209-2020

SUBJECT: Pay for Performance Program (Report Number [HR-AR-11]-DRAFT)

Thank you for the opportunity to review and comment on the subject draft audit report.

Conclusion:
Management disagrees with the methodology used to conduct the audit, and we don't believe all of the findings to be representative of the program as a whole.

Pay for Performance (PFP) is a national program that covers more than 60,000 employees. The audit population consisted of 908 names provided by the management organizations, which was essentially a list of individuals who had complained about their rating. From this population, 59 individuals were interviewed of whom 53 percent indicated that their final core requirement ratings were lower than expected. The sample population represents 1.5 percent of all PFP participants. To conduct an audit of a national program based on interviews with only 59 of these individuals is statistically invalid.

However, we do agree that in the instances cited, the way that the higher level ratings review and approval process was administered may have been inconsistent with the written program policies. One of the elements of the program is the required review of evaluators through escalating levels of higher management, which could include disapproving proposed ratings from evaluators. According to *2010 Admin Rules*:

- *Field and Area EAS Employees*

  Overall performance ratings three or more ratings higher or lower than the employee's NPA composite summary rating must be reviewed and approved by the PCES cluster executive or Area Vice President, as appropriate.
  Core requirements ratings that are five or more higher or lower than the employee's NPA composite summary rating must be reviewed and

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approved by the PCES cluster executive or the Area Vice President, as appropriate.

The required higher level review process is a check and balance within the framework of PFP. The higher level review process ensures that core requirement goal setting and evaluation of subordinate managers is consistent across the district or area, and that overall ratings are in sync with the overall state of the business and the National Performance Assessment (NPA) composite summary rating. Based on a review by area vice presidents or district managers, it may be determined that individual evaluators were too easy or generous in their evaluations, and did not reflect the more challenging business environment that developed over the course of the year.

The Office of the Inspector General (OIG) audit focuses on higher level management "changing the ratings" of individuals surveyed. The OIG audit does not appear to acknowledge that higher level disapproval of a rating submitted by an evaluator is part of the process and that this check and balance to the system is necessary to ensure that core goal performance is in line with NPA composite corporate performance. The core goal component is not to be used as a way to award exceptional ratings as an offset to low unit or corporate goal achievement.

The audit also includes unsubstantiated opinion in statements like "Arbitrarily lowering employees' end-of-year ratings can affect employee morale and their potential wage increases and bonuses, promotions, retirement annuity calculations, and Thrift Savings Plan contributions".

The audit also takes issue with the way that some evaluators used numeric targets in the two behavioral objectives "Communication and Leadership and Fiscal Management" for Postmasters. While we agree that the program guidelines do not call for numeric targets, we do not agree with the statement "we statistically project that evaluators for at least 76 percent of postmasters used numeric targets to evaluate postmaster's behavioral core requirements" contained in footnote 17 on page 4 of the audit. We do not believe this to be statistically valid given the way that the audit has been conducted.

Recommendation 1:

Clarify policies and procedures to better define the relationship between the national performance assessment and core requirements, and the role of higher level management in the pay for performance process.

Management Response:

1. Management agrees. The Postal Service is currently in consultation with the management associations regarding the Performance Evaluation System (PES)/PFP for 2011 and beyond. Communication to the field about 2011 PES/PFP will address these recommendations.

Recommendation 2:

Establish and implement mandatory training events that educate new and existing participants and managers on policy, roles, goal setting, and the program's objectives.

Management Response:

2. Management partially agrees. We believe that the series of quick start guides for all participants and evaluators posted on the web is a good foundation. We will update these materials for any program changes and include a segment in the required training for new supervisors and Postmasters. Ongoing program communication to all Executive and Administrative Schedule (EAS) employees will include the topics of policy, role, goal setting, and the program objectives.

Recommendation 3:

Evaluate the effectiveness of the current process used to establish and use behavioral core objectives to rate postmaster's performance.

Management Response:

3. Management is currently in consultation with the management associations regarding PES/PFP for 2011 and beyond, which includes discussion of the core objectives for Postmasters.

<u>**"This report and management's response do not contain information that may be exempt from disclosure under the FOIA,"**</u>

Deborah Giannoni-Jackson
Vice President, Employee Resource Management

cc: Anthony J. Vegliante
    Douglas A. Tulino
    Mangala P. Gandhi
    Sean M. Lacey
    Corporate Audit and Response Management
    Sally K. Haring