



Office of Inspector General | United States Postal Service

Audit Report

Fuel Expenses, Cash, Stamps and Money Orders – Charlotte, NC, Ballantyne Station Post Office

Report Number 22-018-R22 | March 14, 2022



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Transmittal Letter



OFFICE OF INSPECTOR GENERAL
UNITED STATES POSTAL SERVICE

March 14, 2022

MEMORANDUM FOR: RUSSELL GARDNER
MANAGER, NORTH CAROLINA DISTRICT

Michelle Lindquist

FROM: Michelle Lindquist
Director, Financial Controls

SUBJECT: Audit Report – Fuel Expenses, Cash, Stamps, and Money
Orders – Charlotte, NC, Ballantyne Station Post Office
(Report Number 22-018-R22)

This report presents the results of our audit of Fuel Expenses, Cash, Stamps, and Money Orders – Charlotte, NC, Ballantyne Station Post Office.

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact Gregory M. Williams, Audit Manager, or me at 703-248-2100.

Attachment

cc: Postmaster General
Corporate Audit and Response Management

Results

Background

This report presents the results of our self-initiated audit of fuel expenses, cash, stamps, and money orders at the Charlotte, NC, Ballantyne Station Post Office (PO) (Project Number 22-018). This site is in the North Carolina District of the Atlantic Area. This audit was designed to provide U.S. Postal Service management with timely information on potential financial control risks at Postal Service locations.

Management assigns every Postal Service-owned vehicle a Voyager Fleet card (Voyager card) to pay for its commercially purchased fuel, oil, and routine maintenance. U.S. Bank operates the Postal Service fleet card program¹ and Voyager² provides a weekly electronic transaction detail file of all Voyager card transactions to the Postal Service's Fuel Asset Management System (FAMS) eFleet application.³ Site managers are responsible for monitoring Voyager card transactions in the FAMS eFleet application.

The U.S. Postal Service Office of Inspector General (OIG) used data analytics to identify that the Ballantyne Station had a large number of expenses recorded to account identifier code (AIC)⁴ 594, Vehicle Supplies Expense,⁵ which were paid by cash or money order. This unit had \$14,283 — or 35 percent of the North Carolina District's total — for the period October 1, 2020, through September 30, 2021.

A postal retail unit (PRU) is the initial level where the Postal Service recognizes revenue from operations and they include post offices, stations, and branches. Postmasters or installation heads are responsible for collecting all receipts for revenue to which the offices are entitled, accounting for all funds entrusted to them, and ensuring that the offices meet all accounting objectives.

Financial variances are differences in daily financial activities that occur at PRUs. Differences include, but are not limited to, variances between bank deposits and receipts, errors with transmitted sales and money order data, and stamp stock shipments not received by the unit. The Ballantyne Station had financial activities resulting in a net shortage of \$1,170 in retail floor stock⁶ and a net shortage of \$8,843 in the daily activity for fiscal year (FY) 2021 (see Table 1).

Table 1. FY 2021 Financial Activities Variances

Description	Shortage	Overage	Net
Retail Floor Stamp Stock Counts	\$1,241	\$71	(\$1,170)
Daily Activity Financial Differences	\$8,845	\$2	(\$8,843)

Source: OIG analysis of data from the Enterprise Data Warehouse (EDW) system.⁷

Objective, Scope, and Methodology

The objective of this audit was to determine whether Ballantyne Station PO employees properly purchased fuel and accounted for fuel cards, cash, stamps, and money orders. The scope of this audit was October 1, 2020, through September 30, 2021.

To accomplish our objective, we reviewed all of the unit's transactions for fuel purchases during our scope period, conducted independent counts of all cash and stamp inventories during the week of November 18, 2021, and extracted and analyzed financial data. In addition, we researched financial differences and interviewed responsible personnel to determine causes and actions taken to resolve them.

¹ The Postal Service participates in the government-wide commercial fleet card program.

² Voyager Fleet Systems, Inc., owned by U.S. Bank, is the contractor for the program.

³ The internet portal used to monitor expenses incurred from the operation and maintenance of postal-owned vehicles. The system allows authorized users to display and reconcile expenses charged to Voyager cards.

⁴ The AIC consists of three digits and is used to classify financial transactions to the proper general ledger account.

⁵ Includes purchases of up to three gallons of gasoline by drivers of vehicles and washing of vehicles at coin-operated car washes.

⁶ Stamps sold on the retail floor have a zero tolerance when retail floor stock difference is less or greater than 1 percent of sales.

⁷ A repository intended for all data and the central source for information on retail, financial, and operational performance. Mission-critical information comes to EDW from transactions that occur across the mail delivery system, points-of-sale, and other sources.

We relied on computer-generated data from the EDW and the Retail System Software (RSS) system.⁸ We did not test the validity of controls over these systems; however, we verified the accuracy of the data by reviewing related documentation, tracing selected information to supporting source records, and interviewing knowledgeable Postal Service employees. We determined the data were sufficiently reliable for the purposes of this report.

We conducted this audit from November 2021 through March 2022 in accordance with generally accepted government auditing standards and included such tests of internal controls as we considered necessary under the circumstances. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusion based on our audit objective. We discussed our observations and conclusions with management on February 9, 2022 and included their comments where appropriate.

Finding #1: Vehicle, Fuel, and Oil Expenses

Ballantyne Station PO employees did not always properly purchase fuel or account for fuel cards for daily routes. We reviewed all 164 transactions, totaling \$14,283, for the period October 1, 2020, through September 30, 2021, charged to AIC 594. These transactions were for reimbursements to drivers for recurring fuel expenses for postal vehicles used on their daily routes, purchased with their own funds. They were not for emergency purposes, as required. We found that the lead clerk:

- Issued cash and money orders to reimburse employees for multiple months of fuel purchases with varying dates, at the same time. Further, unit personnel did not always attach receipts to Postal Service (PS) Forms 1412, Daily Financial Report,⁹ as required.¹⁰
- Reimbursed employees who did not have receipts or other documentation supporting the fuel purchases.

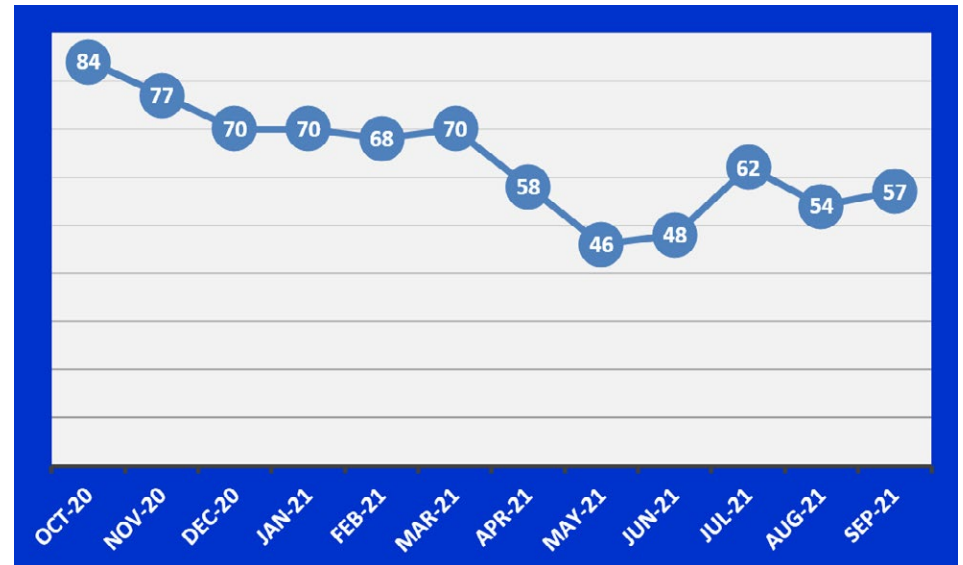
⁸ The hardware and software retail transaction system used at PRUs.
⁹ Provides individual retail associates and PRUs with a uniform method to report financial transactions.
¹⁰ For two of 12 months in our scope period, the unit did not retain PS Forms 1412 or supporting documentation.
¹¹ Periodically the name of the employee was noted on the receipt.

- Did not always ensure that employees included the vehicle number on submitted gas receipts, as required.¹¹

We also found that unit management did not properly account for fuel cards. Specifically:

- While we were on site, unit management had 28 active Voyager cards and one cancelled Voyager card in their possession. However, based on FAMS data, the unit had between 48 and 84 active Voyager cards during our scope period (see Table 2).

Table 2. Voyager Card Counts by Month



Source: FY 2021 FAMS data.

Although Postal Service policy does not prohibit reimbursing multiple receipts at one time, submitting multiple months' worth of receipts at one time makes it difficult to determine whether they were for fuel for postal vehicles. Further, policy states that use of AIC 594 is associated with vehicle drivers making emergency

purchases of up to three gallons of fuel,¹² so these types of reimbursements should be infrequent.

Postal Service policy also requires the retail associate to submit the original sales receipt as supporting documentation for entry on PS Form 1412¹³ and the closeout employee to review the supporting documentation and file the form with supporting documentation.¹⁴ Finally, policy states that the Postal Service must retain PS Forms 1412 and supporting documentation for all entries for at least two years.¹⁵

Further, Postal Service policy states that every vehicle must have a Voyager fuel card.¹⁶ The card is the intended payment method for recurring services such as maintenance, repair, fuel, towing, shuttling, servicing, cleaning, washing, and polishing.¹⁷ It also states that every attempt should be made to secure a receipt for each transaction and gas receipts must be submitted with the vehicle number written on them.¹⁸ Finally, unit management is responsible for retaining records and securing the cards.

Unit management allowed charges to AIC 594 because they did not always have an adequate number of Voyager cards. In addition, unit management did not follow standard operating procedures to immediately report lost or stolen Voyager cards to U.S. Bank¹⁹ and the OIG, as required, because they were not aware of them. They also stated that they leave closeout procedures to the lead clerk because the supervisor oversees multiple sites.

In August 2021, new unit management began overseeing operations at the Ballantyne Station PO. They did not know why Voyager cards were not replaced in the past, but on October 6, 2021, they took corrective action by requesting 30 new Voyager cards and instructing employees to use them. However, prior

to reordering new Voyager cards, they did not verify the number of vehicles assigned; therefore, additional action is necessary to ensure that units have the proper number of Voyager cards and employees use them properly.

Further, new unit management secured the Voyager cards and required employees to submit their timecards in exchange for the Voyager card. After refueling, employees must return the Voyager Card and retrieve their timecard.

Allowing employees to purchase fuel with their own funds rather than using Voyager cards increases the risk of improper payments. Additionally, the Postal Service may not be able to recover state taxes or generate additional rebates based on total fuel sales. Further, when unit management does not review and retain supporting documentation or fails to adhere to internal controls, there is an increased risk of undetected theft and losses.

We consider the 164 transactions valued at \$14,283 that were not properly processed, paid, or recorded to be unsupported questioned costs.²⁰

Recommendation #1

We recommend the **Manager, North Carolina District**, instruct the **Postmaster, Charlotte**, to train unit management at the Ballantyne Station Post Office on policies and procedures relating to Voyager cards, including proper use of Account Identifier Code 594, Vehicle Supplies Expense, and the reimbursement of these expenses.

Recommendation #2

We recommend the **Manager, North Carolina District**, instruct the **Postmaster, Charlotte**, to verify the number of vehicles assigned to the Ballantyne Station Post Office and ensure the unit has the proper number of Voyager cards.

12 Handbook PO-701, *Fleet Management*, Chapter 46, Account Identifier Codes, Section 463.21, Vehicle Supplies Expensed – AIC 594, October 2008.

13 Handbook F-101, *Field Accounting Procedures*, Sections 19-1.5. f., October 2020 (DRAFT).

14 Handbook F-101, Section 5.3.2, October 2020 (DRAFT).

15 Handbook F-101, Appendix D, October 2020 (DRAFT).

16 *Voyager Fleet SOP*, Section 2.1, October 2021.

17 *Voyager Frequently Asked Questions*, updated March 2011.

18 *Voyager Fleet Card SOP*, Sections 4.1 and 5.1, October 2021.

19 Once notified, U.S. Bank cancels the lost or stolen card and reissues a replacement.

20 A weaker claim and a subset of questioned costs. Claimed because of failure to follow policy or required procedures but does not necessarily connote any real damage to Postal Service.

Recommendation #3

We recommend the **Manager, North Carolina District**, instruct the **Postmaster, Charlotte**, to reiterate to all personnel performing daily closeout activities at the Ballantyne Station Post Office the requirement to review and retain all supporting documentation relating to fuel purchases and local disbursements.

Finding #2: Cash, Stamps, and Money Orders Inventories

We determined the unit did not always properly account for cash, stamps, and money orders. We conducted an independent count of cash and stamp stock and identified stamp balances outside of tolerance²¹ levels (see Table 3).

Table 3. Current Stamp Stock Counts

Accountability	Current Count
	Shortage
Unit Reserve Stock ²²	(\$80.70)
Retail Floor Stock ²³	(\$53.02)

Source: RSS reports and OIG physical counts conducted at the Ballantyne Station PO.

In addition, our independent physical count indicated that the unit reserve stamp stock custodian did not always properly transfer stock from unit reserve stamp stock to retail floor stock (see Table 4).

²¹ Tolerance is the allowed difference for individually accountable inventory segments.

²² Stamps used to replenish those sold on the retail floor. Stamp stock inventory, for which the unit reserve custodian is accountable for the value of all items in the unit reserve stock. Tolerance is from \$50 to \$150 based on the value of the balance.

²³ Stamps sold on the retail floor; there is a zero tolerance when retail floor stock difference is less or greater than .1 percent of sales.

Table 4. Unit Reserve and Retail Floor Count

Description	Denomination	Unit Reserve Quantity		Retail Floor Quantity		Difference
		Short	Over	Short	Over	
Priority Stamp	\$7.95		156	161		(\$39.75)
Express	\$26.35		60	84		(\$632.40)
Diwali	\$0.58	500			500	\$0.00
Madonna Child 20	\$11.60		60	1		\$684.40

Source: RSS reports and OIG physical counts conducted at the Ballantyne Station PO.

In addition, we identified the following:

- The unit did not complete the proper form or notify the OIG when there was a discrepancy of \$100 or more in financial responsibility.
- One retail associate kept foreign money in the cash drawer, which he stated were his personal funds.
- Unit management did not cancel inactive cash retained credits for one cash drawer containing \$100 that was assigned to an employee who resigned and funds had not been deposited in the unit bank account.
- Loose coins were kept in the unit reserve stamp stock safe (see [Figure 1](#)).

Figure 1. Loose Coins in Unit Reserve Stamp Stock Safe



Source: OIG auditor observation.

- Unit management did not maintain duplicate keys or change locks on cash retained drawers²⁴ and the safe compartment.
- The unit had excess stock not reported in the unit reserve or retail floor stock and did not return this stock to the stamp distribution office (see Figure 2).
- Money orders assigned to one retail associate were co-mingled with those of other retail associates and kept in the cash drawer.
- When money orders became spoiled or obsolete, retail associates did not mark all parts of the money order immediately as spoiled or voided and management did not always destroy them as required.

Figure 2. Excess Stamp Stock



Source: Photographs taken by OIG auditors conducting the retail floor count.

Postal Service policy states that unit managers are responsible for monitoring inventory levels, remitting funds more than authorized reserves, and monitoring overall unit operations.²⁵ Further, they must maintain adequate security for all accountable items.²⁶

Policy also requires the unit reserve stamp stock custodian to accept the amount of stamp stock returned from a retail associate or retail floor stock into the unit reserve stock on the same business day.²⁷ If the unit has excess stock, policy states that the SDO will authorize the return of saleable stock before the stamp stock custodian returns it.²⁸ Further, policy states that the postmaster, manager, or supervisor, must provide adequate security for all accountable items.²⁹

Policy states that for discrepancies of \$100 or more, personnel must complete and submit a PS Form 571, Discrepancy of \$100 or More in Financial Responsibility, to the OIG via email to hotline@uspsoig.gov.³⁰ Furthermore, policy requires retail associates to deposit all postal funds more than the authorized

²⁴ Cash drawer inserts (also called “tills”) that are only for storage of Postal Service funds.

²⁵ Handbook F-101, Section 2-4., October 2020 (DRAFT).

²⁶ Handbook F-101, Section 3-1.1., October 2020 (DRAFT).

²⁷ Handbook F-101, Section 11-6.3. h., October 2020 (DRAFT).

²⁸ Handbook F-101, Section 11-6., October 2020 (DRAFT).

²⁹ Postal Service funds, stamp stock, blank money order stock, philatelic products, eRetail products, accountable receipts, postage meters, money order imprinters, round date stamp and Aviation Security Clearance stamp, identification badges, and postage meter key and bait money orders.

³⁰ Handbook F-101, Section 14-2.7. c., October 2020 (DRAFT).

cash retained amount into a Postal Service bank account.³¹ In addition, personnel must keep Postal Service funds separate from personal funds.³² The unit reserve stamp stock must not contain any cash³³ and inactive cash retained credits must be canceled.³⁴ Unit management must also limit employee access to other employee's cash retained credit³⁵ and maintain duplicate keys and/or change locks on cash retained drawers and safe compartments.³⁶

Regarding money orders, policy states that units must not store blank money order stock in the cash drawer inserts.³⁷ In addition, during the duty day, it is acceptable to store accountable paper and stamp credits in a locked drawer or cabinet. At all other times, employees must store accountable paper and stamp credits in the main vault, safe, or security container that provides the best available protection.³⁸ In addition, employees are accountable for all accountable paper issued to them as a stamp credit.³⁹ Finally, policy states that the process of spoiled or voided money orders is to mark all parts of the money order immediately "spoiled" or "voided", submit supporting documentation, and destroy all parts of the money order locally by shredding.⁴⁰

Unit personnel stated that these issues occurred because retail associates were extremely busy with other priorities and overlooked the policy regarding keeping personal funds in their drawer. The lead clerk stated they do not always prioritize canceling the inactive cash retained credits or transfer stock immediately but try to transfer it later.

Management was aware of policies and procedures regarding proper accounting and procedures of stamp and cash inventories, including the extra cash drawer. However, unit management leaves all finances to the lead clerk and they

had not taken any training related to stamp and cash inventories and local reimbursements.

Effective October 3, 2021, the Postal Service enhanced RSS to require comments to be entered when there is a discrepancy of \$100 or more. They advised that this information is transmitted to the OIG. We may follow-up on this issue as part of our ongoing audit work.

When employees do not properly account for stamp, cash, and money order inventories, there is an increased risk of undetected theft and losses.

Recommendation #4

We recommend the **Manager, North Carolina District**, instruct the **Postmaster, Charlotte**, to train all responsible personnel regarding policies and procedures relating to proper handling of stamp, cash, money order, and voyager card inventory to unit personnel.

Finding #3: Financial Differences Research and Resolution

Unit management did not always properly research and resolve financial differences. We reviewed 10 financial differences recorded at the Ballantyne Station PO with a net value of \$8,843⁴¹ and found that they did not have detailed records of required research and resolution.

31 Handbook F-1, *Accounting and Reporting Policy*, Section 3.1.1.1.1, January 2015.

32 Handbook F-101, Section 3-2.2, October 2020 (DRAFT).

33 Handbook F-101, Section 13-4. c, October 2020 (DRAFT).

34 Handbook F-101, Section 13-8.2, October 2020 (DRAFT).

35 Handbook F-101, Section 3-3.2. h, October 2020 (DRAFT).

36 Handbook F-101, Section 3-8.1, and 8.2., October 2020 (DRAFT).

37 Handbook F-101, Section 3-4.2, October 2020 (DRAFT).

38 Handbook F-101, Section 3-2.2, October 2020 (DRAFT).

39 Handbook F-101, Section 11-3.2, October 2020 (DRAFT).

40 Handbook F-101, Section 10-5.1, October 2020 (DRAFT).

41 As shown on the EDW Net Financial Difference Line Detail Report.

Postal Service policy requires the PRU, manager or designee or Postal Service's Accounting Services⁴² to identify the cause of the differences, adjust the financial records, maintain detailed records, and ensure the differences are resolved timely. A reason must be annotated for any unresolved differences. The unit must also maintain a file with detailed records regarding the cause for all financial differences issued to the unit and document the reason for unresolved expenses.⁴³

Unit management responsible for overseeing the process at this unit set an internal requirement of 30 days to resolve differences and relied on the lead clerk to monitor differences, including those that remained unresolved after 30 days. The lead clerk stated she had competing priorities and was unable to focus solely on financial differences.

When unit management does not review financial documentation or adhere to policies and procedures, there is an increased risk of undetected theft and losses.

We consider the 10 financial differences valued at \$8,843 due to failure to properly process, document, or research to be unsupported questioned costs.

Recommendation #5

We recommend the **Manager, North Carolina District**, instruct the **Postmaster, Charlotte**, to reiterate to all applicable personnel, the requirements to maintain appropriate records, and monitor timely and proper resolution.

Management's Comments

Management agreed with the findings, recommendations, and monetary impact for finding 1. However, they did not agree with the data used in the calculations of monetary impact for finding 3.

Regarding recommendation 1, the district manager has issued a written directive that requires all management in Wilmington, NC to complete eFleet Card for Site Manager training and Voyager Fleet Commander online training. The target implementation date is April 30, 2022.

Regarding recommendation 2, management has worked with VMF personnel to determine the number of vehicles assigned and identify the number of vehicles without Voyager cards. VMF personnel ordered new replacement cards which will be activated once received. The target implementation date is April 30, 2022.

Regarding recommendation 3, 4, and 5, the district manager has instructed that all personnel performing daily closeout activities complete Accountability Overview Web Based Training. The target implementation date is April 30, 2022.

Regarding the monetary impact in finding 3, management stated that they do not agree with the data used to determine the financial differences. Management agreed the unit had an unmatched balance of \$437.44 as an overage. However, management said that OIG's data only included transactions that were overages and the OIG did not consider the correlating offsetting entries that would have reduced the amount of the unsupported questioned cost. Management stated that entries may be entered in one month and cleared the next and the unit managed the risks associated with the financial differences without making notes.

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

⁴² Accounting, disbursing, and data processing facilities that provide accounting support for Postal Service activities.

⁴³ Handbook F-101, Section 8-6, October 2020 (DRAFT).

Evaluation of Management's Comments

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

Regarding the monetary impact in finding 3, when determining unsupported questioned costs, the OIG reviews supporting documentation to substantiate the financial difference. Unit management could not provide documentation to support the financial differences; therefore, we consider the data used to calculate unsupported questioned costs as appropriate.

All recommendations require OIG concurrence before closure. Consequently, the OIG requests written confirmation when corrective action(s) are completed. All recommendations should not be closed in the Postal Service's follow-up tracking system until the OIG provides written confirmation that the recommendation can be closed.

Appendix A: Management's Comments



March 9, 2022

John E. Cihota
DIRECTOR, AUDIT OPERATIONS

SUBJECT: Response to Draft Audit Report – Fuel Expenses, Cash, Stamps, and Money Orders – Charlotte, NC, Ballantyne Station Post Office (Project Number 22-018-DRAFT)

Thank you for the opportunity to respond to the Office of Inspector General (OIG) draft audit report of Fuel Expenses, Cash, Stamps, and Money Orders – Charlotte, NC, Ballantyne Station Post Office.

Management agrees with the findings noted in the audit report.

Management agrees with the recommendations as outlined in the audit per the responses below.

Regarding Unsupported Questioned Costs in the amount of \$14,283 related to fuel purchases, we agree the station did not appropriately process, pay or record vehicle expenses.

Regarding Unsupported Questioned Costs in the amount of \$8,843, we disagree with the data that the OIG used to determine this amount and therefore the amount of \$8,843. The unit did have an unmatched balance of \$437.44 as an overage that we agree was not properly handled. The OIG's data consisted of 37 separate entries that were all recorded in AIC 247, indicating a financial overage. They did not consider correlating offsetting entries that would have significantly reduced the amount of the questioned costs.

The Ballantyne Station had 58 individual entries to AIC 247/647 over the course of Fiscal Year 2021. At the end of the fiscal year the net amount remaining without an offsetting entry was an overage of \$437.44. The OIG data indicated there were 10 months where the unit did not properly offset any entries. There are times when an entry may be recorded at the end of one month and then be cleared in the next month. This is not uncommon with issues related to stamp stock shipments and bank deposit issues that need to be investigated and resolved. The unit managed the risks associated with financial differences without making notes. The high dollar amount of

questioned costs diminishes the efforts put forth by the unit that was successful in minimizing expense and risk.

We agree with the recommendation that the unit did not follow current policy by either keeping handwritten records or printing AIC 247/647 reports and making notes throughout the year.

Recommendation #1

We recommend the Manager, North Carolina District, instruct the Postmaster, Charlotte to train unit management at the Ballantyne Station Post Office, on policies and procedures relating to Voyager cards, including proper use of Account Identifier Code 594, Vehicle Supplies Expense, and the reimbursement of these expenses.

Management Response/Action Plan

Management agrees with this recommendation and has implemented by the district manager issuing a written directive to the Postmaster, Charlotte, to require all EAS employees in Wilmington, NC to complete eFleet Card for Site Manager Training and Voyager Fleet Commander Online Training. To request closure documentation showing completion of the training will be submitted.

Target Implementation Date

April 30, 2022

Responsible Official

Postmaster, Charlotte, NC

Recommendation #2

We recommend the Manager, North Carolina District, instruct the Postmaster, Charlotte, to verify the number of vehicles assigned to the Ballantyne Station Post Office and ensure the unit has the proper number of Voyager cards.

Management Response/Action Plan

Management agrees with this recommendation and has implemented by working with the VMF to determine the number of vehicles assigned and then identify vehicles without Voyager Cards. The VMF has placed the order for the cards and they will be activated once received. To request closure, several copies of the Vehicle Record Sheet, used nightly to verify the vehicles are secure, will be provided along with confirmation that all missing Voyager Cards have been received.

Target Implementation Date

April 30, 2022

Responsible Official

Postmaster, Charlotte, NC

Recommendation #3

We recommend the Manager, North Carolina District, instruct the Postmaster, reiterate to all personnel performing daily closeout activities at the Ballantyne Station Post Office the requirement to review and retain all supporting documentation relating to fuel purchases and local disbursements.

Management Response/Action Plan

Management agrees with this recommendation and has implemented by instructing the Postmaster, Charlotte, to have all personnel performing daily closeout activities complete Accountability Overview Web Based Training in HERO. To request closure documentation showing completion of the training will be submitted.

Target Implementation Date

April 30, 2022

Responsible Official

Postmaster, Charlotte, NC

Recommendation #4

We recommend the Manager, North Carolina District, instruct the Postmaster, Charlotte, to train all responsible personnel regarding policies and procedures relating to proper handling of stamp, cash, money order, and voyager card inventory to unit personnel.

Management Response/Action Plan

Management agrees with this recommendation and has implemented by instructing the Postmaster, Charlotte, to have all responsible personnel complete Accountability Overview Web Based Training in HERO. To request closure documentation showing completion of the training will be submitted.

Target Implementation Date

April 30, 2022

Responsible Official

Postmaster, Charlotte, NC

Recommendation #5

We recommend the Manager, North Carolina District, instruct the Postmaster, Charlotte, to reiterate to all applicable personnel, the requirements to maintain appropriate records, and monitor timely and proper resolution.

- 4 -

Management Response/Action Plan

Management agrees with this recommendation and has implemented by instructing the Postmaster, Charlotte, to have all responsible personnel complete Accountability Overview Web Based Training in HERO. To request closure documentation showing completion of the training will be submitted.

Target Implementation Date

April 30, 2022

Responsible Official

Postmaster, Charlotte, NC



Russell D. Gardner
North Carolina District Manager

cc: Manager, Corporate Audit & Response Management

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