



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

**Management  
of Detail  
Assignments  
Follow-Up**

**Audit Report**

Report Number  
DP-AR-14-007

September 26, 2014





# OFFICE OF INSPECTOR GENERAL

## UNITED STATES POSTAL SERVICE

## Highlights

***From June through December 2013 the Postal Service spent about \$17.8 million on travel related to detail assignments.***

### Background

A detail assignment is the temporary placement of a career employee in another established position that is vacant or from which the incumbent is absent. U.S. Postal Service policy requires detail assignments to be made only for the shortest period of time necessary and used to meet emergencies caused by an abnormal workload, a change in mission or organization, or unanticipated absences.

The controller's policy in Handbook F-15, *Travel and Relocation*, requires documented justifications and focuses on the financial impact of detail assignments. Employee Resource Management's policy in Handbook EL-312, *Employment and Placement*, requires only the completion of a Postal Service Form 1723, Assignment Order, and focuses on the temporary placement and hiring of employees.

The Postal Service plans to begin implementing a fully automated tracking system to track detail assignments and associated costs. The system will be phased in from 2015 to 2017.

Our objective was to follow up on the Postal Service's progress in managing detail assignments, associated travel costs, and consistency of detail assignment policies based on recommendations made in our prior audit of *Management of Detail Assignments* (Report Number DP-AR-13-006, dated May 23, 2013).

### What The OIG Found

While the Postal Service areas have the ability to manually monitor detail assignments, the areas and headquarters do not have a comprehensive tracking system. Specifically, cost issues have precluded Employee Resource Management from obtaining an automated employee detail assignment tracking system.

Corporate Personnel Management recorded from June through December 2013 about \$17.8 million spent on travel related to detail assignments. However, there are no controls in place to validate that the amount is complete and accurate because management is unable to determine if employees on a detail assignment are selecting the detail assignment dropdown field in the eTravel system as required by policy. Additionally, inconsistencies remain in Postal Service detail assignment policies.

### What The OIG Recommended

We recommended the chief Human Resources officer and executive vice president implement an interim tracking system this fiscal year for detail assignments and associated travel costs, before phasing in the automated system by 2017.

# Transmittal Letter



OFFICE OF INSPECTOR GENERAL  
UNITED STATES POSTAL SERVICE

September 26, 2014

**MEMORANDUM FOR:** JEFFREY C. WILLIAMSON  
CHIEF HUMAN RESOURCES OFFICER AND  
EXECUTIVE VICE PRESIDENT

E-Signed by Kimberly Benoit  
VERIFY authenticity with eSign Desktop  
*Kimberly F. Benoit*

**FROM:** Kimberly F. Benoit  
Deputy Assistant Inspector General  
for Information Technology and Data Analysis

**SUBJECT:** Audit Report – Management of Detail  
Assignments Follow-Up (Report Number DP-AR-14-007)

This report presents the results of our audit of the Management of Detail Assignments Follow-Up (Project Number 14RG010DP000).

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact Kevin H. Ellenberger, director, Data Analysis and Performance, or me at 703-248-2100.

Attachment

cc: Corporate Audit and Response Management

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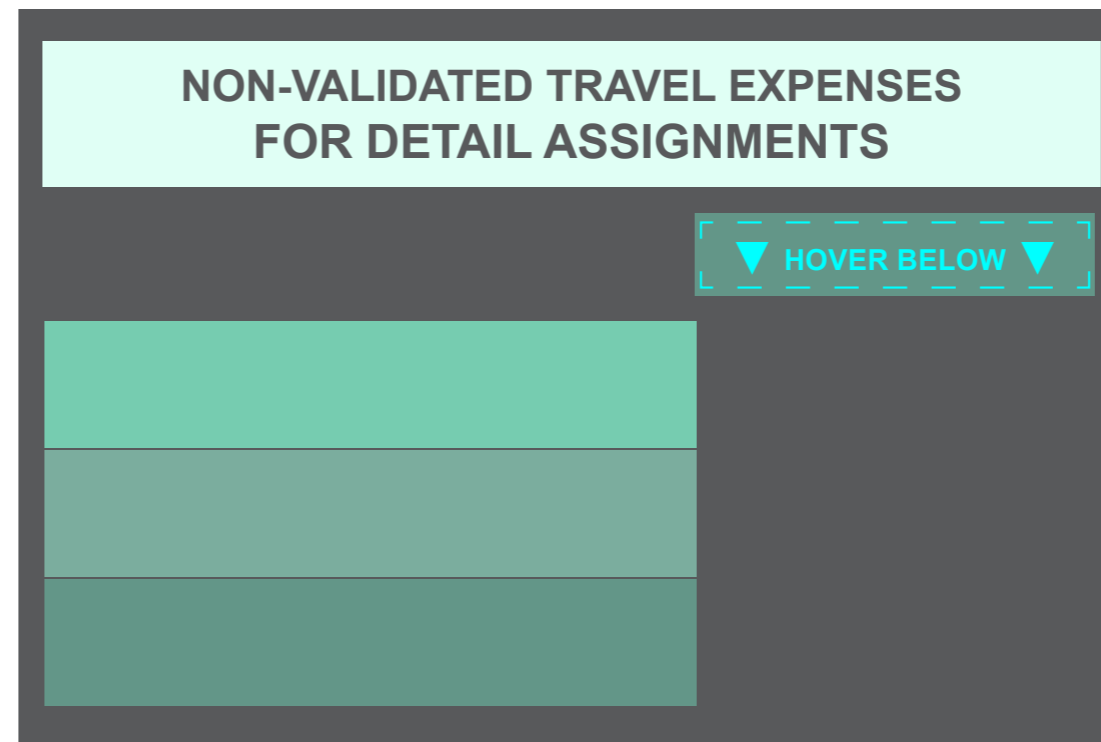
# Findings

***A detail assignment is the temporary placement of a career employee in another established position.***

## Introduction

This report presents the results of our self-initiated audit of the Management of Detail Assignments Follow-Up (Project Number 14RG010DP000). Our objective was to follow up on the U.S. Postal Service's progress in managing detail assignments, associated travel costs, and consistency of detail assignment policies, based on recommendations made in our audit of *Management of Detail Assignments* (Report Number DP-AR-13-006, dated May 23, 2013). See [Appendix A](#) for additional information about this audit.

A detail assignment is the temporary placement of a career employee in another established position that is vacant or from which the incumbent is absent. Detail assignments are supposed to be only for the shortest period of time necessary and may be used to meet emergencies caused by abnormal workload, a change in mission or organization, or unanticipated absences. Corporate Personnel Management recorded from June through December 2013 about \$17.8 million spent on travel costs related to detail assignments. However, there are no controls in place to validate that the amount is complete and accurate because management is unable to determine if employees on a detail assignment are selecting the detail assignment dropdown field in the eTravel system as required by policy.



The Postal Service uses two policies to manage detail assignments issued by the controller and Employee Resource Management. The policies outline the justifications and approvals necessary for detail assignments. Handbook F-15, *Travel and Relocation*, requires documented justifications and focuses on the financial impact of detail assignments. Handbook EL-312, *Employment and Placement*, requires only the completion of Postal Service (PS) Form 1723, Assignment Order, and focuses on the temporary placement and hiring of employees. The vice president, Employee Resource Management, oversees the detail assignment management function to provide process and policy guidance to headquarters functional groups and area and district Human Resources, but requires area and district managers to follow these policies when making detail assignments.

***In our previous audit, we found the Postal Service did not have consistent policies for detail assignments and this condition remains.***

***The Postal Service plans to implement a system to track detail assignments and costs and this system will be phased in over 2 years beginning in 2015.***

According to the vice president, Employee Resource Management, the Postal Service plans to implement a system to address its inability to track detail assignments and associated costs. The system will be phased in from 2015 to 2017.

## **Conclusion**

The Postal Service does not have a system to effectively monitor and manage detail assignments. Specifically, the vice president, Employee Resource Management has not implemented an employee detail assignment tracking system. Additionally, inconsistencies remain in Postal Service detail assignment policies. As a result, the Postal Service cannot determine whether detail assignments are justified and properly approved, and whether the associated costs are properly supported. We, therefore, consider the \$17.8 million of travel costs recorded within eTravel for detail assignments from June through December 2013 as unsupported questioned costs.

## **Detail Assignment Tracking System Not Implemented**

While Postal Service areas can manually monitor detail assignments, areas and headquarters do not have a comprehensive tracking system. Additionally, the vice president, Employee Resource Management, oversees the detail management function and provides process and policy guidance to headquarters functional groups, as well as area and district Human Resources. However, as of July 31, 2014, the Postal Service has not implemented an employee detail assignment tracking system to track the detail assignment approval process and associated travel costs to determine whether personnel are complying with those policies. From June 1 through December 31, 2013, the Postal Service spent about \$17.8 million on travel for 44,838 detail assignments, but it did not validate the data was complete or accurate.<sup>1</sup>

The Postal Service plans to implement a system to address its inability to track detail assignments and associated costs. The system will be phased in over 2 years beginning in 2015. However, without centralized oversight of detail assignments and a tracking system it is difficult to determine who is on detail, whether the detail assignments are justified and properly approved, and whether the associated travel costs are properly supported.

## **Inconsistent Policies**

Inconsistencies remained in Postal Service detail assignment policies. In our previous audit, we found the Postal Service did not have consistent policies for detail assignments pertaining to justification and approval.

Management took corrective actions but inconsistencies remained. Specifically, the detail assignment justification instructions in Handbook EL-312 did not match those in Handbook F-15. The corporate personnel manager believed our recommendation that detail assignment policies be made consistent pertained only to detail approval and not detail assignment justification. On August 7, 2014, management updated the justification policy in Handbook EL-312 to match Handbook F-15. Based on the actions taken, we are not making a recommendation. Without centralized oversight of detail assignments, it is difficult to determine if assignments are justified and properly approved and evaluate the costs and benefits associated with detail assignments.

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<sup>1</sup> Based on data from eTravel expense records obtained from the corporate personnel manager.

# Recommendation

***We recommend management implement an interim tracking system for detail assignments and travel costs before phasing in the automated system scheduled for 2017.***

We recommend the chief Human Resources officer and executive vice president:

1. Implement an interim tracking system this fiscal year for detail assignments and the associated travel costs before phasing in the automated system by 2017.

## Management's Comments

Management agreed with the findings, but disagreed with the recommendation and the monetary impact of \$17.8 million spent on travel related to detail assignments. Although management disagreed with the recommendation, they stated they will develop an interim report by January 2015 to track executive administrative schedule employees on detail assignments and associated travel costs for 80 hours or more for any pay period. Management did not provide a rationale for their disagreement with the monetary impact.

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

## Evaluation of Management's Comments

The OIG considers management's planned actions responsive to the issue discussed in the report. Further, the OIG considers the recommendation significant, and therefore requires OIG concurrence before closure. Consequently, the OIG requests written confirmation when corrective action is completed. The recommendation should not be closed in the Postal Service's follow-up tracking system until the OIG provides written confirmation that the recommendation can be closed.

# Appendices

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## Appendix A: Additional Information

### Background

A detail assignment is the temporary placement of a career employee in another established position that is vacant or from which the incumbent is absent. Detail assignments are made only for the shortest period necessary and may be used to meet emergencies caused by abnormal workload, a change in mission or organization, or unanticipated absences. A career employee temporarily assigned to a higher-grade position must perform the primary or core duties and be directed to assume the major responsibilities of the higher-grade position to be eligible for higher-level pay. Candidates for detail assignments are chosen from the Postal Corporate Succession Planning program, other career development programs, and other local selection panels as necessary.

The Postal Service uses two policies to manage detail assignments: one issued by the Office of Controller (Handbook F-15) and the other by Employee Resource Management (Handbook EL-312). The Office of Controller requires the approving official to approve all detail assignments in advance and in writing. Handbook EL-312 requires only the completion of a PS Form 1723, which does not incorporate all the requirements of Handbook F-15.

The U.S. Postal Service Office of Inspector General (OIG) issued a report, *Management of Detail Assignments* (Report Number DP-AR-13-006, dated May 23, 2013), recommending the Postal Service's chief Human Resources officer and executive vice president and chief financial officer and executive vice president assign the responsibility for managing detail assignments and associated travel costs to the appropriate functional area. Additionally, the report recommended the vice president, Employee Resource Management, and vice president, controller, update detail assignment policies in Handbook EL-312 to mirror Handbook F-15 to ensure consistency.

The Postal Service does not have a system to effectively monitor and manage detail assignments, although the vice president, Employee Resource Management stated the Postal Service plans to implement a tracking system in 2015 that will be phased in over 2 years. This proposed system is supposed to address the Postal Service's inability to track detail assignments and associated costs. Currently, the Postal Service does not have an employee detail assignment tracking system.

### Objective, Scope, and Methodology

Our objective was to follow up on the Postal Service's progress in managing detail assignments, associated travel costs, and consistency of detail assignment policies, based on recommendations made in our audit of *Management of Detail Assignments* (Report Number DP-AR-13-006, dated May 23, 2013).

Our data analysis period for travel costs related to detail assignments was June 1 through December 31, 2013. To accomplish this objective we:

- Interviewed area and headquarters personnel to establish a universe of detailed employees and to obtain information about the detail assignment process.
- Interviewed headquarters personnel in the Office of Controller and Employee Resource Management to determine the status of the detail tracking system and updates to policies governing detail assignments.

- Interviewed area controllers and human resources managers and determined they are responsible for tracking and maintaining the support for detail assignments by maintaining PS Form 1723 and review Time and Attendance Collection System and detail assignment travel records.
- Reviewed 44,838 eTravel records provided by Corporate Personnel Management for employees charging travel costs to a detail assignment finance number in eTravel to determine the amount the Postal Service expended on detail assignment travel costs from June 1 through December 31, 2013.
- Reviewed detail assignment travel costs for employees and allocation of those costs among the associated finance numbers. Discussed accounting for detail assignment travel expenses with headquarters and area personnel and obtained travel expense information from eTravel.

We conducted this audit from January through September 2014, in accordance with generally accepted government auditing standards and included such tests of internal controls as we considered necessary under the circumstances. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. We discussed our observations and conclusions with management on August 28, 2014, and included their comments where appropriate.

We assessed the reliability of computer-generated data by analyzing and summarizing detail assignment travel transactions, and interviewing area management for the purpose of this report.

### **Prior Audit Coverage**

The OIG issued *Management of Detail Assignments* (Report Number [DP-AR-13-006](#), dated May 23, 2013). Our report disclosed that the Postal Service did not effectively manage detail assignments. Specifically, the Postal Service did not ensure compliance with detail assignment policies and was unable to identify who was on detail and the associated travel costs. Additionally, the Postal Service did not have consistent policies for detail assignments pertaining to justification and approval. As a result, the Postal Service spent about \$34 million annually or \$68.8 million during a 2-year period on travel for detail assignments that were not properly supported. We recommended the chief Human Resources officer and executive vice president, in conjunction with the chief financial officer and executive vice president, designate overall responsibility for managing detail assignments and associated travel costs to an appropriate functional area to ensure detailed assignment compliance, effectiveness, and efficiency; and the controller update detail assignment policies to ensure they are consistent. Management agreed with the recommendations.

## Appendix B: Management's Comments

JEFFREY C. WILLIAMSON  
CHIEF HUMAN RESOURCES OFFICER  
AND EXECUTIVE VICE PRESIDENT



September 19, 2014

Ms. Lori Lau Dillard  
Director Audit Operations  
Office of Inspector General

SUBJECT: Management of Detail Assignments- Audit Response Project Number  
DP-AR-14-DRAFT

We have reviewed the draft audit report on the management of detail assignments with the recommendation. As noted, the Postal Service has ensured that the policies regarding detail assignments as outlined in the Employment and Placement Handbook EL-312 and the Travel and Relocation Handbook F-15 are consistent.

Below is our response to the recommendation cited in the report:

**Recommendation:**

1. We recommend the Chief Human Resources Officer and Executive Vice President:

Implement an interim tracking system this fiscal year for detail assignments and the associated travel costs before phasing in the automated system by 2017.

**Management Response/Action:**

Management disagrees with the recommendation to build an interim tracking system. However, management will develop an interim report that includes any employee on detail to an EAS position for 80 hours or more during a pay period, and the related travel expenses paid during that quarter.

Management also disagrees with the monetary impact and unsupported detail assignment travel costs.

Higher level detail assignments are available nationwide and may require travel. These detail opportunities are an operational necessity. In addition, higher level details provide developmental opportunities to strengthen our internal talent pool and build our bench strength in order to fill critical positions that will become vacant in the future.

**Target Implementation Date: Quarter 1 of FY2015**

**Responsible Official: Joseph Bruce, Manager, Human Resources HQ**

This report and management's response do not contain information that may be exempt from disclosure under the FOIA.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Williamson", with a long horizontal flourish extending to the right.

Jeffrey C. Williamson

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