

# **POSTAL REGULATORY COMMISSION**

## **OFFICE OF INSPECTOR GENERAL**



### **FINAL INSPECTION REPORT**

## **PRC PURCHASE CARD EXPENSES**

**INSPECTION REPORT #20-02-A01  
June 30, 2022**

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# *Introduction*

## **Background**

The Postal Regulatory Commission (PRC) uses the United States Postal Service's SmartPay® Purchase Card Program that is part of the General Services Administration's Government-wide Commercial Credit Card Program known as SmartPay®. The program provides charge cards to federal agencies and departments through contracts negotiated with bank providers.

According to *PRC Purchasing Policy* dated September 18, 2013, the government purchase card is PRC's main payment system. PRC's Office of Secretary Administration (OSA) administrative staff are designated to use the purchase card for government purposes. Each staff is authorized to make non-recurring purchases less than \$10,000, which requires a two-tier prior approval level. Any purchases over \$10,000 require prior approval from the Chairman. A credit card authorizing official (CCAO) who reports to the Commission Secretary is also designated to oversee the PRC Purchase Card Program.

The PRC used the Postal Service's eBuy2, an electronic purchasing tool to order goods and services and obtain electronic approvals. On February 29, 2020, the Postal Service launched eBuy Plus to replace eBuy2. The OSA was not able to fully utilize eBuy Plus during the conversion. As such, they developed an email approval system used to authorize cardholders to make purchases.

All cardholders are required to secure the purchase card, to maintain accurate purchase card records, to reconcile bank statements and to receive purchase card training and refresher training.

During the reporting period, the PRC had four cardholders and two CCAOs.

## **Objective, Scope and Methodology**

The objective of this inspection is to determine whether PRC purchase card expenses were properly supported, reasonable, and made for business purposes.

The scope of our review includes purchases made between October 1, 2018 through September 30, 2020. To accomplish our objective, we:

- Interviewed PRC management and personnel regarding the processes involved with purchase card transactions, as well as their roles and responsibilities;
- Reviewed *PRC Purchasing Policy*, *PRC Draft Acquisition Policy*, *PRC Purchase of Meals and Refreshments*, and *PRC Standard Operating Procedures (SOP): eBuy2 Purchasing Process, Expense Purchase Card Statement Reconciliation, and Standard Refreshments*;

- Performed a walk-through of a credit card purchase to understand the processes and internal controls;
- Reviewed purchase card policies of other organizations, including the Postal Service's Handbook AS-709, *Purchase Card Policies and Procedures for Local Buying*, dated September 2017 and February 2021 and the Federal Trade Commission's policy and procedures for its purchase card dated October 2016;
- Reviewed training files for individuals involved in the purchase program;
- Obtained and analyzed PRC universe of purchase card transactions from October 1, 2018 to September 30, 2020;
- Sampled 140 purchase card transactions from October 1, 2018 to September 30, 2020;
- Obtained PRC cardholders purchase card files from October 1, 2018 to 30, 2020;
- Obtained and analyzed PRC procedures for cardholders separated from PRC from October 1, 2018 to September 30, 2020; and
- Discussed findings and observations with PRC officials.

We conducted this review between January 25, 2021 and March 17, 2022 in accordance with the Council of the Inspectors General on Integrity and Efficiency's January 2012 *Quality Standards for Inspection and Evaluation* (CIGIE). We believe that the documentation obtained provides a reasonable basis for our conclusions based on our objectives.

### **Prior Audit/Inspection Coverage**

The PRC OIG issued a final audit report *Use of PRC Purchase Cards* (Report Number 12-01-A01) on September 28, 2018. Although all purchases we reviewed were made for business purposes, PRC personnel did not always comply with purchase card policies. In addition, PRC policies did not include adequate internal controls. The report includes four recommendations for PRC to improve purchasing policies and to improve adherence to existing policies.

The PRC OIG issued a follow-up review of *Use of PRC Purchase Cards* (Report Number 19-01-A01) on March 29, 2019. The evaluation found that the PRC has effectively implemented recommendations 1, 2 and 3 from our prior audit report and was satisfied with their corrective actions. There were no recommendations in this report.

## *Results*

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PRC purchases were made for business purposes. However, PRC policy needs to be updated to ensure controls are fully established for PRC purchases.

### **PRC Payments**

PRC officials did not always obtain prior approval for payments made over \$10,000. Two cardholders on separate occasions made payments with a single vendor on the same day that exceeded the single transaction purchase limit. Specifically:

- One cardholder made two \$5,652.48 parking payments to the same vendor on the same day. According to PRC policy, the PRC leases a limited number of parking spaces for employees for commuting to and from work.
- The January 2019 parking invoice totaling \$11,304 showed prior December 2018 balance of \$5,652.48 and the January 2019 monthly parking charges for 23 parking spaces of \$5,652.48.
- The \$11,304 requisition was entered into the eBuy2 system and approved. However, the total amount exceeded the single \$10,000 threshold; thus circumventing the Chairman's approval. The PRC did not document approval of the Chairman approval for the payment over \$10,000 as required by PRC policy.
- On February 22, 2019 or 23 days after the purchase was completed, the cardholder filled out a discrepancy form and annotated that the parking payments were paid one at a time.

We also found another cardholder made three \$3,936 payments for online legal services to the same vendor on February 25, 2019 totaling \$11,808. The three invoices covered periods for 11/01/18 through 1/30/19.

Again, the PRC did not document approval of the Chairman to pay the combined invoices over \$10,000 as required by PRC policy.

The cardholders' actions occurred because payments to those vendors were not made on time. Although there were no interest and penalties associated with these late payments, the PRC should ensure that invoices are paid on time to avoid additional costs.

The CIGIE defines split transactions as purchases by the same cardholder from the same vendor on the same day where the total amount exceeds the cardholder's single purchase threshold as established by the cardholder's agency<sup>1</sup>.

<sup>1</sup> Council of the Inspectors General on Integrity and Efficiency *Report of the Government Purchase Card Initiative* dated July 2018.

Without paying bills promptly, cardholders may make payments that could exceed their dollar threshold absent approval of the Chairman.

**We recommend the PRC:**

1. Obtain and document appropriate purchase card approval for payments over \$10,000.
2. Ensure the cardholders pay monthly bills on time to avoid interest and penalties.
3. Modify the purchasing policy to define split transactions and disciplinary actions related thereto.

Management's Comments

Management agreed with these recommendations and plans to revise the PRC purchase card policy by the end of FY 2023. The PRC disagreed that any instances in the report reflected failure to obtain appropriate purchase card approvals. They also disagreed with OIG's interpretation that the PRC split transactions during this report period.

Evaluation of Management's Comments

Management's comments are responsive to the recommendations, and the action taken or planned should correct the issues identified.

**Adequacy of Purchase Card Policies**

In FY 18, the OSA scheduled revisions to several policies including the *Purchasing Policy*. The draft *Purchasing Policy* dated April 27, 2018 expanded PRC purchasing requirements that defined roles for key purchase card officials and purchase card controls.

The OSA began using practices such as:

- approving electronic monthly account statements;
- approving government purchase card checklist;
- authorizing digital purchase card file systems; and
- approving eBuy Plus approvals by email.

However, these practices were not documented in PRC policy.

PRC purchasing policy does not include disciplinary actions if any employee knowingly splits purchases or circumvents PRC policies. In our prior audit, *Use of PRC Purchase Cards*, the PRC stated that they would institute disciplinary actions if any employee knowingly splits purchases or circumvents PRC policies. In addition, the policy did not include measures for disciplinary actions and cancellation of the cardholder's credit card for any intentional use other than official Government business.

On June 4, 2020, the OSA announced a reorganization of the department for the following reasons:

- reduce levels of management and inefficiencies;
- improve manager to staff ratio; and
- align the organizational structure to meet the goals of optimizing work processes.

The Deputy Commission Secretary position was eliminated. Also, the PRC hired a Financial Manager.

The Commission Secretary acknowledges the need to update the purchasing policy and procedures and plans to hire a consultant during Spring 2022 to benchmark with other agencies' purchase card policies for best practices and revise the purchasing policy.

Without proper policy and guidance, the PRC may authorize payments without proper purchasing authority.

### **We recommend the PRC:**

4. Update PRC purchase card policies and procedures to align with purchase card practices.

### Management's Comments

Management agreed with recommendations and plans to revise purchase card policy by the end of FY 2023. The PRC stated that they plan to hire a contractor to assist them in developing a set of comprehensive finance policies that would be incorporated in their current practices.

### Evaluation of Management's Comments

Management's comments are responsive to the recommendations, and the action taken or planned should correct the issues identified.

## **Delegation Letters**

The PRC issued procurement and designation letters dated July 3, 2019 and March 20, 2020 for the Commission Secretary, the Acting Commission Secretary and the Deputy Commission Secretary. Delegated authorities were \$20,000 each for non-recurring purchases. This \$10,000 increase violated the *PRC Purchasing Policy*. PRC policy states that the Chairman approves all expenses over \$10,000. The delegation letters also stated that the Chairman's approval was for non-recurring purchases over \$20,000 instead of \$10,000. A PRC official did not know why the purchasing authority increased by \$10,000 but plan to change the delegation authorities to reflect the policy.

The PRC did not have appointment letters in its files for prior staff involved in the purchase card program. Specifically, a cardholder's role changed to a CCAO on May 13, 2019. For 60 days between May 13, 2019 and July 12, 2019 there was no documentation to determine if the

CCAO was properly authorized to oversee the PRC purchase card program or to approve purchases. The PRC informed us that they were unable to provide the delegation letter for the CCAO for the above time-period. They did provide a delegation of authority letter dated on July 13, 2019 that included the new CCAO's name and dollar threshold.

Without proper delegation of authority, the PRC may be liable for unauthorized contracts or payments.

**We recommend the PRC:**

5. Revise the procurement and designation letters to include the correct dollar threshold for approving non-recurring purchases.
6. Ensure that designation letters that are issued for any individual involved in purchase card program is properly documented in employee personnel file.

Management's Comments

Management agreed with these recommendations and will also ensure delegation of authority letters are preserved in accordance with its records management obligations. They also stated that the records will be retained with the purchase card files as opposed to personnel files.

Evaluation of Management's Comments

Management's comments are responsive to the recommendations, and the action taken or planned should correct the issues identified.

**Purchase Card Monthly Reconciliation**

The cardholder and the CCAO play an integral role in the purchase card reconciliation process. Purchase card reconciliation is a requirement to ensure accuracy of the bank statement and identify any potential billing discrepancies. This process is a critical internal control because the Postal Service automatically pays the bank provider the total amount invoiced. According to PRC SOP on the 18th of the month, the bank provider sends a purchase card statement to the cardholder. The cardholder is required to:

- review and reconcile the credit card statement;
- identify potential billing discrepancies;
- complete the *Statement of Questioned Item* form and send it to the bank provider for any disputed transactions;
- certify the reconciliation; and
- provide supporting documentation with statement for the CCAO review and approval.

By the 18th of the following month, the CCAO is required to:



- reconcile the bank credit card report and the cardholder's statement;
- remand for corrections;
- certify the credit card statement; and
- forward and review the credit card statement and documentation with the Commission Secretary.

The Commission Secretary thereafter certifies the credit card statement.

The SOP is silent on when the reconciliation should be completed by the CCAO. In addition, the SOP is inconsistent with respect to the time limits for the cardholder to complete the reconciliation. The SOP states that the cardholder has five working days to complete the reconciliation based on date receiving the monthly bank statement. However, the *Monthly Government Purchase Card Checklist* allows the cardholder ten business days to sign the bank statement and submit to the CCAO.

During our review, we found that the PRC did not ensure segregation of duties of key purchase card personnel were properly executed during the purchase card reconciliation. Specifically, one of the approving official's duties also included Acting Financial Manager, Comptroller, Contracting Officer Representative and the CCAO. This occurred because PRC was understaffed. Also, the policy did not distinguish the roles of the approver and CCAO.

We benchmarked against the Postal Service's Handbook AS-709 for best practices and guidance. The Postal Service policy states the function of the CCAO and the requirements for the approving official are not the same. The CCAO's authority applies only to managing and monitoring cardholders accounts, while the requirements for approving official's authority applies to the approval of the purchase request.

We reviewed a cardholder's bank statement and *Government Purchase Card Checklist* for the period ending May 18, 2019 and were unable to determine if the signatures for the cardholder and the CCAO were the same individual. We asked OSA officials to validate the signatures listed on the bank statement and the *Government Purchase Card Checklist*. On December 6, 2021, an OSA official informed us that they were also unable to identify the approver's signature for both documents. The PRC stated that they will require electronic signatures for the reconciliation form.

The CCAO left PRC on May 11, 2019. However, the bank statement and the *Government Purchase Card Checklist* signature fields for the cardholder and a CCAO were signed and dated on May 21, 2019.

PRC management is responsible for ensuring the segregation of key duties and responsibilities among different staff to reduce the risk of error, misuse, or fraud. Without the proper segregation of duties, PRC is susceptible to unauthorized purchases.

**We recommend the PRC:**

7. Ensure there is proper segregation of duties between all employees involved in the purchase card process.
8. Appoint a CCAO or alternate to reconcile cardholder's records when the CCAO departs the agency.
9. Revise the policy to maintain consistency related to required purchase card reconciliation timeframe.

**Management's Comments**

Management agrees with the recommendations and plans to revise the PRC purchase card policy by FY 2023. The PRC stated that they will review best practices for micro agencies to determine how to best ensure proper segregation of duties related to purchase cards. They will also identify an alternate CCAO within 10 business days of the active CCAO's notification of departing the PRC.

**Evaluation of Management's Comments**

In that PRC is using USPS systems, they should also be following USPS policies. We encourage them to find a practical solution to fit their micro-organization. Management's comments are responsive to the recommendations, and the action taken or planned should correct the issues identified.

**Purchase of Meals and Refreshments**

The PRC needs to adhere to their policy regarding the purchase of meals and refreshments. PRC policy allows purchase of meals and refreshments for events such as training, award ceremonies, new commissioner receptions or similar gatherings. PRC events should be in furtherance of the PRC's strategic plan, one of the PRC's statutory obligations, or related to the business and mission of the agency.

To prevent misuse of funds, the PRC requires a written request for meals and refreshments approved by the Chairman. At a minimum, the written request should include:

- the business rationale for the event;
- the date and location of the event;
- the names of attendees; and
- details on the meals or light refreshments, including suggested vendors.

Also, the written request should be submitted at least 14 calendar days in advance of the event.

PRC policy provides a \$500 threshold to purchase meals and refreshments for a reception for a newly appointed commissioner. However, the dollar amount is silent for the other PRC sponsored events. According to the policy, the purchase card is the only accepted method of payment.

We did not find a written request for meals and refreshments or the Chairman's approval for a new commissioner's reception held on September 26, 2019. On September 24, 2019, the cardholder obtained an email approval from the Acting Commission Secretary to purchase food and refreshments for \$800 for the commissioner's reception on September 26, 2019. Although the approved estimate was above the policy limit, the credit cardholder actually spent \$448.45, below the \$500 policy threshold.

Without proper justification and approval, the PRC may have unauthorized purchases of meals and refreshments for PRC expenditures.

**We recommend the PRC:**

10. Ensure written request for purchases of meals and refreshments are submitted timely and approved by the Chairman.

Management's Comments

Management agrees with the recommendation and has implemented the change.

Evaluation of Management's Comments

Management's comments are responsive to the recommendations, and the action taken or planned should correct the issues identified.

**Exit Records for Departing Cardholder**

The PRC did not ensure that a cardholder returned their purchase card before leaving the agency. PRC does not have written policy for departing cardholders and records to be maintained. PRC's practice is that the Commission Secretary conducts an exit interview. The exit checklist is completed and signed by the cardholder, human resources (HR), information technology, records management and ethics officer to document that all PRC property was properly returned. The checklist does not have a signature block for the Commission Secretary who is part of the exit process. The PRC informed us that HR was unable to locate the exit checklist for a cardholder who left PRC on February 16, 2019.

The exit checklist did not require that the purchase card be returned. However, it shows HR is required to ensure all credit cards are deactivated and verify settlements balances with Postal Service Finance. The PRC did not have documentation that the credit card was deactivated. On January 18, 2022, the PRC provided us documentation from Postal Service Purchase Card

eReconciliation System showing the cardholder's credit card was revoked on March 5, 2019 or 18 days after the cardholder left PRC.

Without timely termination of a departing cardholder's account, the PRC may be liable for unauthorized purchases.

**We recommend the PRC:**

11. Ensure the exit forms and interviews are maintained in departing cardholders' personnel files.
12. Modify the exit form to include the signature of the Commission Secretary or designated staff accepting PRC items before the cardholder leaves the agency.
13. Ensure that all credit cards are deactivated and verify settlements of credit card balances with Postal Service Finance and document the status in the departing employee's personnel file.
14. Develop written policy and procedures for departing employees.

Management's Comments

Management has implemented recommendations 11 and 12 and revised the exit form. In addition, Management agreed with recommendations 13 and 14. They plan to implement those recommendations in FYs 2022 and 2023 respectively.

Evaluation of Management's Comments

Management's comments are responsive to the recommendations, and the action taken or planned should correct the issues identified.

**Other Matters**

We also found that three PRC senior officials involved in the purchase card process left during the reporting period. The PRC did not conduct exit interviews or have the exit checklists for some of the senior officials. According to an OSA official, the Deputy Commission Secretary conducted an exit interview for one of the senior officials, but the checklist could not be located in their files.



POSTAL REGULATORY COMMISSION  
Washington, DC 20268-0001

## **MEMORANDUM**

**SUBJECT:** Commission Response to Draft Audit Report 20-02-A01 – PRC Purchase Card Expenses

**FROM:** Erica Barker, Secretary and Chief Administrative Officer  
Natalie Ward, Finance Manager

**TO:** Jack Callender, Inspector General

**DATE:** June 28, 2022

Thank you for the opportunity to respond to the findings and recommendations in the subject audit report. We appreciate the diligence and professionalism exhibited by you and your staff during this inspection. The Commission is committed to compliance with its purchase card policy and procedures and attention to these issues will further strengthen the Commission's fiscal integrity. Attached is our response to the recommendations.

In general, we agree with the report's findings that Commission purchases were made for business purposes and that policy updates are needed. While we generally agree with the report's findings, we note that the small size of the Commission's finance team and the lack of dedicated policy staff hinder the Commission's ability to make significant policy improvements without additional resources.

As context, the Commission's Finance Department is staffed by three personnel and is responsible for all budgeting, accounting, contracting, procurement at the Commission. These tasks include managing accounts payable (accounting/purchase card activities) which includes reviewing monthly invoices for accuracy and timely payment, ensuring certifications from appropriate offices, approvals from two authorizing officials, documenting and filing support documentation for each purchase. For every purchase, the following documentation is maintained: Request, Supervisor Approval, Chairman Approval (if over \$10,000), Finance Approval, Secretary Approval, Receipt/Order

Confirmation, and Confirmation of receipt of goods and/or services. The tasks in accounts payable include reconciling monthly purchase card statements by every purchase card holder, reviewing the reconciliation by Credit Card Authorizing Official (CCAO) (Finance Manager); and when necessary, sending payments to USPS accounts payable for processing (frequent turnover at the USPS has required continual monitoring of requests).

The Office of the Secretary and Administration is dedicated to advocating for additional capacity for its Finance Department to enhance internal controls and operations. In FY 2023, the Commission plans to engage a contractor to assist in developing a comprehensive set of finance policies that incorporate the current practices of the Commission and reflect best practices for financial management. As a result, the Commission expects to have a revised purchase card policy implemented in FY 2023.

If you have any questions concerning the attached audit response, please contact either myself at (202) 789-6819 or Natalie Ward at (202) 789-6854.

Attachment: (1)

## Postal Regulatory Commission's Response to OIG Audit

Report 20-02-A01 – PRC Purchase Card Expenses

Rec. No.	OIG Recommendation	Proposed Action	Proposed Completion Date
1	Obtain and document appropriate purchase card approval for payments over \$10,000.	The Commission concurs with this recommendation, and the Commission's Purchasing Policy (BUD-001) requires approval of the Chairman for all expenses over \$10,000. The Commission disagrees that any instances in the Report reflected failure to obtain appropriate purchase card approvals. The instances cited in the Report occurred when multiple months of invoices, each invoice for a separate recurring monthly charge less than \$10,000, were paid in a single month. BUD-001 does not require Chairman approval for individual recurring expense payments of less than \$10,000 per month even if the recurring expense over the course of the year totals more than \$10,000. The Chairman approves recurring expenditures as part of the annual budget process and not monthly where each individual transaction is less than \$10,000. The Commission will update its policy to reflect the approval and documentation of recurring expenses that total more than \$10,000 per year.	9/30/2023
2	Ensure the cardholders pay monthly bills on time to avoid interest and penalties.	The Commission concurs with this recommendation; however, it disagrees that any instances in the Report reflected any late payments. The Report did not specify any instances where Commission bills were paid late and resulted in incurred interest or penalties. The instances cited in the Report resulted from vendors submitting late invoices that combined multiple months of services or when invoices were submitted during a period when there was limited availability of Commission's small Finance Department. None of these instances resulted in interest or penalties.	Completed

3	Modify the purchasing policy to define split transactions and disciplinary actions related thereto.	The Commission concurs that it will include a definition of split transactions in BUD-001. The Commission disagrees with the OIG's interpretation of split transactions as overly broad and does not agree with the Report's conclusion that the Commission had split transactions during this audit period. The Report cites to instances where an invoice contained a balance greater than \$10,000; however, any balance over \$10,000 was the result of the vendor listing unpaid amounts for prior months on the invoice. The amount for each discrete transaction identified on the cited invoices was less than \$10,000.	09/30/2023
4	Update PRC purchase card policies and procedures to align with purchase card practices.	The Commission concurs with this recommendation and will provide redline updates to BUD-001 to reflect current practices. In FY 2023, the Commission plans to engage a contractor to assist in developing a comprehensive set of finance policies that incorporate the current practices of the Commission and reflect best practices for financial management. As a result, the Commission expects to have a revised purchase card policy implemented in FY 2023.	09/30/2023
5	Revise the procurement and designation letters to include the correct dollar threshold for approving non-recurring purchases.	The Commission concurs with this recommendation, and this change was implemented as of July 2020.	Completed
6	Ensure that designation letters that are issued for any individual involved in purchase card program is properly documented in employee personnel file.	The Commission concurs that designation letters will be properly documented but disagrees that this information should be contained within a personnel file. The Commission will also ensure delegation of authority letters are preserved in accordance with its records management obligations; however, the records will be retained with the purchase card files as opposed to personnel files. When the Commission updates BUD-001, it will review best practices for retaining these documents.	Completed



7	Ensure there is proper segregation of duties between all employees involved in the purchase card process.	The Commission agrees in principle with this recommendation; however, the Commission disagrees with the benchmarking against Postal Service policy because the Postal Service, an organization with more than 500,000 employees, is much larger than the Commission. It is unclear how, without additional staff, the Commission's three-person Finance Department could implement this recommendation. The Commission will review best practices for micro agencies to determine how to best ensure proper segregation of duties related to purchase cards.	9/30/2023
8	Appoint a CCAO or alternate to reconcile cardholder's records when the CCAO departs the agency.	The Commission concurs with this recommendation and will identify an alternate CCAO within 10 business days of the active CCAO's notification of departing the Commission.	Completed
9	Revise the policy to maintain consistency related to required purchase card reconciliation timeframe.	The Commission concurs with this recommendation and expects to have a revised purchase card policy implemented in FY 2023.	9/30/2023
10	Ensure written request for purchases of meals and refreshments are submitted timely and approved by the Chairman.	The Commission concurs with this recommendation and has implemented this change.	Completed
11	Ensure the exit forms and interviews are maintained for departing cardholder's personnel file.	The Commission concurs with this recommendation and has implemented this change.	Completed
12	Modify the exit form to include the signature of the Commission	The Commission concurs with this recommendation and has implemented this change. However, the Commission notes that it may not be possible to	Completed

	Secretary or designated staff accepting PRC items before the cardholder leaves the agency.	accept the physical PRC items prior to the cardholder leaving the agency, but access is always terminated.	
13	Ensure that all credit cards are deactivated and verify settlements of credit card balances with Postal Service Finance and document the status in the departing employee's personnel file.	The Commission concurs with this recommendation and will implement this change.	9/30/2022.
14	Develop written policy and procedures for departing employees.	The Commission concurs with this recommendation and will develop a policy for departing employees, including purchase card holders, in FY 2023.	9/30/2023