

Summary Report for Individual Task
805C-LF5-1217
Conduct an audit of a Stamp Stock
Status: Approved

Distribution Restriction: Approved for public release; distribution is unlimited.

Destruction Notice: None

Foreign Disclosure: FD7 - This product/publication has been reviewed by the product developers in coordination with the Fort Jackson / Soldier Support Institute foreign disclosure authority.

This product is NOT releasable to students from foreign countries.

Condition: You are assigned as the Custodian of Postal Effects (COPE) in a Military Post Office and required to audit the stamp stock of a Postal Finance Clerk while preventing loss or mismanagement of postal funds with the following: 1. Fixed/Flexible Credit Account to be Audited 2. PS Form 1096, Receipt 3. PS Form 3294, Cash and Stock Count Summary 4. Purpose Dating Stamp (APDS) and Stamp Pad 5. Student Handout Standard MOPP 4 conditions do not exist for this task. See the MOPP 4 statement for specific conditions.

Standard: Conduct and record the audit of a fixed/flexible credit IAW DOD 4525.6-M without error.

Special Condition: None

Safety Risk: Low

MOPP 4: N/A

Task Statements

Cue: None

DANGER
None

WARNING
None

CAUTION
None

Remarks: All required references, forms and technical manuals will be provided by the local Command.

Notes: None

Performance Steps

1. Identify the three types of audits used by the Military Postal Service.
 - a. Monthly Audit.
 - b. Quarterly Audit.
 - c. Special Audit.
2. Ensure audits are conducted at unscheduled and unannounced times.
 - a. Ensure accounts that are used to conducted window sales are audited at least monthly.
 - b. Ensure audits are conducted using PS Form 3294 (Cash and Stamp Stock Count and Summary).
3. Identify personnel authorized to conduct audits as follows:
 - a. Postal Finance Officers (PFO).
 - b. Custodian of Postal Effects (COPE).
 - c. MPO Supervisors.
 - d. Responsible Commanders.
 - e. Postal Officers.
 - f. USPS Inspectors or other USPS representatives of the Postmaster General.
 - g. Military Services or major command Inspector General (IG) teams.
 - h. DOD and Military Service's Audit Agencies, including Monies Audit Board Members. (A Command Monies Audit Board is a board of officers appointed by the Commanding Officer to conduct audits of all Government Funds including postal funds).
 - i. Persons whose duties are of an investigative nature, when authorized by responsible commander or the USPS for a specific purpose.
 - j. A disinterested officer or noncommissioned officer (NCO) appointed by the responsible commander.
 - k. Military Postal Service Agency (MPSA) personnel.
 - l. Postal Assistance Advisors.
 - m. Audit and inspection personnel designated by major commander.
4. Have the clerk close the finance window or be replaced by another clerk prior to beginning the audit. Advise the clerk that no exchange of currency or stamped paper will be allowed during the audit procedure.
5. Verify the issued amount of the clerk's stamp stock by reviewing the PS Form 3369 (Consigned Credit Receipt).

6. Determine the tolerance amount depending on the stamp stock and funds the clerk was issued on the PS Form 3369. (The tolerance is the amount the window clerk can be either over or short. Tolerance limits apply only to fixed credits of finance clerks conducting window transaction with customers, there is no tolerance limit for a flexible account).

- a. \$300.00 or less.....\$2.00.
- b. \$300.00 thru \$1,000.00.....\$10.00.
- c. \$1,000.00 thru \$5,000.00.....\$20.00.
- d. \$5,000.00 thru above.....\$40.00.
- e. Fixed credit being withdrawn.....NO TOLERANCE.

7. Audit Results. Overage and shortages within tolerance limits above are carried forward to the next audit. The disposition of overages and shortages in excess of the tolerance limits is as follows:

- a. Collect the entire amount of overage to include the tolerance (as the auditor) and turn over to the Custodian of Postal Effects (COPE) . The COPE will prepare a PS Form 1096 (Cash Receipt) in duplicate. The clerk receives the original, the COPE retains the duplicate copy in the MPO files. Overages are remitted by the COPE to the Accountable Postmaster/PFO by check along with a copy of the audit.
- b. Replace shortages to include the amount of tolerance (as the postal finance clerk) at the time of the audit.

8. Verify that all money orders are properly accounted for before auditing the fixed/flexible credit if the person being audited has money orders assigned. There is no tolerance limit for money order accounts. Verify the money orders issued against the DD Form 885 (Money Order Control Log). Verify the serial numbers of the money orders in the possession of the individual being audited.

9. Separate meter funds prior to auditing the fixed/flexible credit portion if the person being audited has a postage meter assigned. To do this subtract the current ascending from the descending reading shown of the postage meter from those shown on the clerk's copy of PS Form 3602-PO. Withdraw this amount from the clerk's account and set it aside until the audit is complete. This amount is audited separately and recorded on the PS Form 3294 (Cash and Stamp Stock Count and Summary).

10. Record the results of the audit on PS Form 3368 (Stamp Credit Examination Record).

(Asterisks indicates a leader performance step.)

Evaluation Guidance: Score the Soldier GO if all performance measures are passed (P). Score the Soldier NO GO if any performance measure is failed (F). If the Soldier scores NO GO, show the Soldier what was done wrong and how to do it correctly.

Evaluation Preparation: Setup: Test this task in conjunction with other postal tasks. Ensure that all necessary postal supplies and equipment are available. Brief Soldier: Tell the Soldier to conduct an audit of a stamp stock.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Identified the three types of audits conducted by the Military Postal Service.			
2. Ensured that audits were conducted at unscheduled and unannounced times.			
3. Identified the personnel authorized to conduct audits.			
4. Had the clerk close the finance window or be replaced by another clerk prior to beginning the audit. Advised the clerk that no exchange of currency or stamped paper would be allowed during the audit procedure.			
5. Verified the issued amount of the clerk's stamp stock by reviewing the PS Form 3369 (Consigned Credit Receipt).			
6. Determined the tolerance amount depending on the stamp stock and funds the clerk was issued on the PS Form 3369. The tolerance is the amount the window clerk can be either over or short. Tolerance limits apply only to fixed credits of finance clerks cond			
7. Verified audited results.			
8. Verified that all money orders were properly accounted for before auditing the fixed credit if the person being audited had money orders assigned. There was no tolerance limit for money order accounts. Verified the money orders issued against the DD For			
9. Separated meter funds prior to auditing the fixed credit portion if the person being audited had a postage meter assigned. To do this subtracted the current ascending from the descending reading shown of the postage meter from those shown on the clerk's c			
10. Recorded the results of the audit on PS Form 3368 (Stamp Credit Examination Record).			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
1.	DOD 4525.6-M	DoD Postal Manual	Yes	No
10.	DOD 4525.6-M	DoD Postal Manual	Yes	No
10.	USPS FORM 3368	Stamp Credit Examination Record	Yes	No
2.	DOD 4525.6-M	DoD Postal Manual	Yes	No
2.	USPS FORM 3294	Cash and Stamp Stock Count and Summary	Yes	No
3.	DOD 4525.6-M	DoD Postal Manual	Yes	No
4.	DOD 4525.6-M	DoD Postal Manual	Yes	No
5.	DOD 4525.6-M	DoD Postal Manual	Yes	No
5.	USPS FORM 3369	Consigned Credit Receipt	Yes	No
6.	DOD 4525.6-M	DoD Postal Manual	Yes	No
7.	DOD 4525.6-M	DoD Postal Manual	Yes	No
7.	USPS FORM 1096	Cash Receipt	Yes	No
8.	DD FORM 885	MONEY ORDER CONTROL RECORD	Yes	No
8.	DOD 4525.6-M	DoD Postal Manual	Yes	No
9.	DOD 4525.6-M	DoD Postal Manual	Yes	No
9.	USPS FORM 3294	Cash and Stamp Stock Count and Summary	Yes	No
9.	USPS FORM 3602-PO	Postage Collected through Post Office Meter	Yes	No

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT. Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert of ways to protect our environment during training and missions. In doing so you will contribute to the sustainment of our training resources while protecting people and the environment from harmful

effects.

Safety: In a training environment, leaders must perform a risk assessment in accordance with FM 5-19, Risk Management. Leaders will complete a DA Form 7566 COMPOSITE RISK MANAGEMENT WORKSHEET during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. Everyone is responsible for safety. A thorough risk assessment must be completed prior to every mission or operation.

Prerequisite Individual Tasks :

Task Number	Title	Proponent	Status
805C-LF5-1225	Control Domestic Money Order Forms	805C - Adjutant General (Individual)	Obsolete
805C-LF5-1219	Operate a Postage Meter Machine	805C - Adjutant General (Individual)	Approved
805C-LF5-1555	Provide Postal Security	805C - Adjutant General (Individual)	Obsolete

Supporting Individual Tasks :

Task Number	Title	Proponent	Status
805C-LF5-1212	Maintain Stamp Stock	805C - Adjutant General (Individual)	Obsolete

Supported Individual Tasks : None

Supported Collective Tasks : None

ICTL Data :

ICTL Title	Personnel Type	MOS Data
ASI F5 - Postal Operations	Any	Duty Pos: UJU