

3-8.3 Witness Requirements

Each employee must be given the opportunity to be present whenever his or her financial accountability is inventoried or counted.

Each employee assigned a stamp and/or cash credit must give the field unit manager the names of two Postal Service employees (in order of precedence) whom the employee chooses to witness the count of a stamp or cash credit when he or she is absent.

Employees must select witnesses from among employees who work at the same facility as the selecting employee. If due to staffing, a witness cannot be selected from the same facility, then a witness from a nearby facility may be selected.

3-8.4 Keeping Inventory of Sealed PS Forms 3977

Each person with custody of PS Forms 3977 must maintain a PS Form 3902 which shows the following:

- Employee's name for each envelope.
- Date received.
- Location (e.g., type of equipment such as drawer, vault, POS, or IRT).
- Date of semiannual examination of PS Form 3977 and supervisor initials.
- Date of annual examination of keys and locks and employee and supervisor initials.

3-8.5 Loss or Unauthorized Opening of PS Form 3977 Envelopes

If a PS Form 3977 is discovered to be missing, destroyed, or opened by an unauthorized person, then the custodian must immediately notify the person who has jurisdiction over the safe, vault, or stamp credit.

If evidence of tampering with PS Form 3977 is noted or alleged, notify the USPIS and OIG immediately. In addition, the custodian must do the following:

- a. Examine the inventory.
- b. Change combination, lock, or log-on ID or password.
- c. Prepare a new PS Form 3977.

3-8.6 Conducting the Annual Examination

To safeguard each employee's stamp and/or cash credit, a unit supervisor must make an annual examination of all locks and keys in the unit (except duplicate keys on file in PS Forms 3977) to ensure that individual employee keys will not open locked drawers, safe compartments, or stamp cabinets of other employees.

The supervisor must record the examinations on PS Form 3902.

Whenever an employee relinquishes control of an assigned stamp credit for any reason, the supervisor must change the locks on the stamp and cash drawers.