

EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE

AR 7.11: Purchasing Card Procedures Manual

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Table of Contents

Section 1.0	Introduction and Governance
Section 2.0	Internal Controls and Responsibilities
Section 3.0	Card Issuance and Limits
Section 4.0	Fraud, Misuse, and Abuse
Section 5.0	Failure to Follow P-Card Policies and Procedures
Section 6.0	Post-Audit Review
Section 7.0	Glossary of Terms

SECTION 1.0 INTRODUCTION AND GOVERNANCE

- 1.1 This manual contains the internal procedures for the procurement card program for Eastern West Virginia Community and Technical College (EWVCTC) hereinafter referred to as the “P-Card Program”.
- 1.2 The P-Card is a method of payment used for the procurement of small dollar purchases. This manual establishes minimum standards for the use of the State of West Virginia Purchasing Card.
- 1.4 WV Code §18B-5-4 through §18B-5-9 grants the Council, Commission, and Governing Boards the authority to purchase and acquire materials, supplies, equipment, services and printing, entering into lease-purchase agreements and to dispose of surplus, obsolete and unusable materials, supplies and equipment. Higher Education institutions follow Council and Commission Procedural Rule, Series 30, Purchasing (which can be found at <https://www.wvhepc.edu/wp-content/uploads/2016/09/Series-30-HEPC-Final-File-SOS-Ver-2016-08-23.pdf> and Legislative Rule, Series 43, Purchasing Efficiencies (which can be found at <http://www.wvhepc.edu/wp-content/uploads/2020/02/133-43.pdf>).

The State of West Virginia created and implement the State of West Virginia P-Card Program in 1996 by West Virginia Code, §12-3-10a, and is governed by Legislative Rule, 155 CSR7. The State’s P-Card Program is administered by the WV State’s Auditor’s Office. In addition to legislative rules and state code, the college’s P-Card Program is also governed by the WV Higher Education Purchasing Procedures Manual and the WV State Auditor’s Office Purchasing Card Division Policies and Procedures Manual.

- 1.3 The State of West Virginia’s current contract for Purchasing Card services is US Bank.
- 1.4 It is the cardholder’s responsibility to be knowledgeable of and follow all Purchasing Card Policies and Procedures found at <https://www.easternwv.edu/about-eastern/board-governors/board-policies#fiscal>, as well as all applicable purchasing laws and guidelines. Participation in the Purchasing Card Program is a privilege that may be revoked for repeated violations of the Purchasing Card Policies and Procedures. All current purchasing policies must be followed, regardless of the method of payment. P-Card purchases must be approved (purchase order) pursuant to College Administrative Regulation 7.4 “Ordering and Receiving” (found at https://www.easternwv.edu/sites/default/files/documents/BoG/Regulations/AR_7-4_orderingandreceiving_FINAL_062204.pdf) and Administrative Regulation 7.10 “Purchase or Acquisition of Materials, Supplies, Equipment, Services and Printing” (found at <https://www.easternwv.edu/sites/default/files/documents/BoG/Regulations/AR-7.10.pdf>). The purchasing card is for official Eastern West Virginia Community & technical College use only. Personal charges are prohibited.

- 1.5 Utilizing the State of West Virginia P-Card provides the most efficient and effective payment method for certain allowed expenditures. The card effectively decreases expenses and time associated with manual warrants. It also allows vendor payments to be processed in a timely manner.

SECTION 2.0 INTERNAL CONTROLS AND RESPONSIBILITIES

- 2.1 Internal controls provide reasonable assurances regarding the effectiveness and efficiency of operations, reliability of financial reporting, and compliance to applicable laws and regulations.
- 2.2 The internal controls structure must be reviewed annually be updated as necessary to ensure their accuracy. Inc those cases where it is determined that internal controls are not adequate, the Executive Dean of Administrative Services and/or the P-Card Coordinator may place card restrictions on the P-Card program until such controls are established, documented, and implemented.
- 2.2 The P-Card program staff and responsibilities are as follows:

A. Executive Dean of Administrative Services

The Executive Dean of Administration Services is responsible for the administration of the P-Card program. Responsibilities include:

1. Review the compliance of the P-Card Program as set forth by the college's and the State's policies and procedures on a quarterly basis;
2. Designate P-Card Coordinator(s) and/or P-Card Co-Coordinator(s) via a PCC doc in wvOasis;
3. Review and sign off on the "P-Card Transactions Summary" indicating review of all documents relating to the monthly payment of the P-Card statements;
4. Determine/verify the following the credit limit, the single transaction limit, daily transactions, and monthly transactions to be set by consulting with supervisor on purchasing needs; Amounts are set via a PCC doc in wvOasis;
5. Conduct periodic spending analysis of all cardholders to determine if credit and transaction limits are still valid for current spending habits;
6. Review findings and disciplinary actions as reported by the P-Card Coordinator.
7. Report any instances of unlawful use, possible fraud, misappropriation or mismanagement with the P-Card to the Deputy State Auditor/Executive Director of the State Auditor's Office within 24 hours of discovery;
8. Review/audit program on a quarterly basis for appropriateness of internal controls and compliance to all applicable policies and regulations through a written report (utilizing the responsibilities outlined in this policy as a checklist) with appropriate self-reporting, as required, to the WV State Auditor's Office Purchasing Card Administrator.

B. Purchasing Card Coordinator

The Purchasing Card Coordinator is designated by the Executive Dean of Administrative Services. The college may have multiple coordinators in order to allow thorough and timely performance of their responsibilities. Each coordinator shall hold a position of knowledge and experience of the responsibilities delegated to him/her.

Any change in coordinator(s) position that requires user changes in the wvOasis P-Card module or bank reporting tools, which are administered or set up solely by the P-Card Division staff, must be documented within the PRCUHI or HIERLVL tables in the wvOasis system. The State Auditor's Office P-Card Division approves the transaction within the wvOasis system.

Upon designation by the Executive Dean of Administrative Services, the P-Card Coordinator must receive training, education, and certification designed and approved by the State Auditor's P-Card Division prior to assuming the duties of the position.

Except in the instance where there are five (5) or fewer cardholders, no cardholder shall be his/her own coordinator without a written waiver from the State Auditor's Office P-Card Division. The Executive Dean of Administrative Services shall approve the coordinator's monthly statement reconciliation.

The Business Office Administrator, Senior shall serve as the College's P-Card Coordinator.

The responsibilities of the P-Card Coordinator include:

1. Complete training/education annually and obtain certification confirming the training; includes P-Card policies, purchasing policies, ethics training, and/or emergency P-Card or travel training as appropriate. Documentation of trainings are to be forwarded to the Human Resource department;
2. Oversight responsibility of the entire program;
3. Work with the Executive Dean of Administrative Services in developing and implementing policies and procedures;
4. Work with Executive Dean of Administrative Services to determine the credit limit and the single transaction limit;
5. Oversee the daily operations of the program which includes, but is not limited to: card issuance, card maintenance, ensuring timely card reconciliation and cardholder training.

Other responsibilities include:

P-Card Coordinator Responsibility	Action Used
Monitor and oversee the program to ensure that internal controls are in place to prevent misuse;	Review cardholder transactions on monthly basis; address any items not in compliance with internal controls are documented on the "Monthly Purchasing Card Audit" form found at \\EASTERNSERV\Share\Business

	Office\Purchasing\Purchasing Card\Monthly PCard Audit Form.
Verify potential cardholder's eligibility to obtain a P-Card;	Review/process requests for new card holders; verify employment with Payroll office; analyze needs based on position within the college
Ensure completion of initial training before submitting new card holder request; monitor completion of on-going training;	Set up new applicant's training in MyApps; review training results prior to completing PRCC; periodically monitor training reports for expired and soon-to-be expired training
Ensure prompt payment of the master statement/account;	Receive/review/approve for payment all transactions immediately following the monthly statement closing date; daily monitors/corrects as needed PRCC docs waiting for payment until completed
Disseminate updated P-Card information to cardholders;	Emails regarding any updates or reminders are sent to cardholders as needed
Ensure P-Cards are cancelled and destroyed upon termination or separation from employment;	Executive Dean of Administrative Services informs P-Card Coordinator of termination/separation of employment for any cardholder; A PCC doc is created to cancel account; card is obtained from cardholder and shredded
Provide contact information and other maintenance updates to the State Auditor's Office P-Card Division;	Creates all PCC docs relating to changes as needed
Conduct monthly post-audit reviews of transactions to ensure they are appropriate expenditures and that budgetary permission and/or supervisory authorization are part of the approval process;	All transactions are reviewed (Quick Books info-vs-Hard copy documentation-vs-Oasis; required documents; purchasing guidelines) to ensure accuracy of information; errors are corrected as necessary prior to approving for payment
Ensure that all personnel assigned to monitor P-Card transactions have access, either electronically or manually to the transactions made by cardholder under their purview;	Coordinators are assigned the following roles in wvOasis: PRCUU_RW, PRCUU_PY, PRCUT_VW, PRCUT_AD, PRCUI_VW Cardholders are assigned the following roles in wvOasis: PCDHDR, PRCUU_RV, PRCUT_VW, PRCUU_WV_ATT
Address/establish additional controls/policies, in a timely manner, as recommended by external or internal audits and reviews;	Recommendations from external/internal audits/reviews are discussed with Ex Dean of Admin Services; processes and/or internal controls are put in place as needed
Ensure all P-Card documentation, including, but not limited to receipts, receiving reports, logs, monthly statements, and payment records are maintained electronically on a secure college server;	Cardholder files are saved on the college's secure server
Maintain cardholder agreement forms;	Agreement forms are maintained electronically within the WWSAO's myApps system
Ensure cardholders follow P-Card policies and procedures;	All transactions are reviewed (Quick Books info-vs-Hard copy documentation-vs-Oasis; required documents; purchasing guidelines) to ensure accuracy of information; errors are corrected as necessary prior to approving for payment
Identify possible ethics law violations related to inappropriate activity by cardholders and/or vendors including possession of gifts, bribes, etc.	Same as above

Reviews include but is not limited to verifying transactions meet the following:

Vendor Name: Receipts must include cardholder signature and date as verification of the purchase from the vendor. Vendor name must match vendor name in wvOasis. If not, investigate or clarify any discrepancy.

<u>Bill-To/Ship-To Address:</u> If goods were delivered, document must reflect bill/ship to EWVCTC location.
<u>Itemization:</u> Receipts must clearly state the goods/services purchased. “Miscellaneous” or “Merchandise” or “Vendor’s stock or item number” is NOT allowed. Unclear descriptions require written clarification on the receipt by the cardholder.
<u>Business Purpose:</u> Purchase Order must include the business purpose. If purchase is made from a blanket Purchase Order, cardholder must document the business purpose on the receipt.
<u>Prices/Total:</u> Receipts must contain legible prices (per itemized item, shipping/freight, purchase total) for the goods/services purchased. The total on the receipt must match what was actually charged to the cardholder.
<u>Taxes:</u> All purchases are exempt from WV Sales Tax. The exemption does not include taxes on alcohol or beverage/syrup taxes. Taxes are billed according to the location the item is shipped. The vendor must credit the card for any tax charged to the card.
<u>Signatures:</u> Receipts must have the cardholder’s signature as verification that the purchase was made.
<u>Funding Information:</u> Verify the funding information (fund, sub-fund, unit, object code, function) match the information on the Purchase Order. Ensure correct funding information is correct.
<u>Travel Purchases:</u> Transactions for travel relating expenses must include a copy of the approved purchase order. Documentation for prepaid travel expenses includes a copy of the approved “Travel Request Form.”
<u>Membership/Association Dues:</u> Must include a copy of the college’s “Dues List” to verify that the dues were budgeted. If not on the list, the President must sign the Approval Stamp indicating approval for payment.
<u>Hospitality:</u> Object code 3233-H148 must include a “Hospitality Form” including a list of attendees, including first and last names. Hospitality for employee meetings and/or trainings must include a copy of the agenda indicating meeting start/end times.
<u>Fixed Assets:</u> A fixed asset is any single item greater than \$1,000 and has a useful life greater than one year. Fixed assets are assigned inventory stickers by the P-Card Coordinator upon reviewing the transaction for payment approval in the wvOasis system.
<u>Student Activities:</u> Documentation for object code 3253-H168 purchases must include the Name/Date/Location of the event. If the event is reserved for a certain student/group or organization and not open to the entire student population a list of attendees must also be included. A copy of the agenda or a summary of the activity’s objectives may be requested to support any student activity.
<u>Receiving:</u> A “Receiving Report” form must be included as verification of receipt of goods and/or services.
<u>Stringing of Purchases:</u> Multiple purchases to the same vendor to circumvent purchasing guidelines is not allowed and must be investigated.
<u>Delegation:</u> If the receipt documentation gives reference that one person placed the order and another person paid for the order (i.e. “Bill To” is someone other than the cardholder; email confirmation went to someone other than cardholder) the cardholder must document clarification of the situation.

The cardholder is immediately contacted regarding any transaction not containing appropriate documentation. The transaction in wvOasis is approved for payment upon completion of all required documentation. If payment documentation is not complete by the State’s cutoff date for payment the transaction is flagged for follow-up for completion. The date the issue was resolved is documented on the payment documents.

Any non-allowable purchases, fraudulent purchases or misuse of the P-Card are reported to the Executive Dean of Administrative Services.

C. Purchasing Card Sub Coordinator

The Purchasing Card Sub Coordinator is designated by the Executive Dean of Administrative Services. The sub coordinator shall hold a position of knowledge and experience of the responsibilities delegated to him/her.

Any change in sub coordinator position that requires user changes in the wvOais P-Card module or bank reporting tools, which are administered or set up solely by the State Auditor's Office staff, must be documented within the PRCUHI or HIERLVL tables in the wvOasis system. The State Auditor's Office approves the transaction within the wvOasis system.

Upon designation by the Executive Dean of Administrative Services, the Pcard Sub Coordinator must receive training, education, and certification designed and approved by the State Auditor's Office prior to assuming the duties of the position.

The Payroll Representative/Human Resource Assistant III shall serve as P-Card Co-Coordinator.

The responsibilities of the P-Card Co-Coordinator is:

1. Performing P-Card Coordinator duties in the absence of the P-Card Coordinator.

D. Cardholders

The P-Card is the preferred method of payment for certain designated transactions and dollar amounts. All applicable laws, ruled and regulations, P-Card Policies and Procedure, Purchasing Policies and Procedures and other governing instruments must be followed, regardless of the method of payment. Any questions regarding purchasing rules, policies, or procedures should be addressed to the Executive Dean of Administrative Services.

The P-Card may be used to make payments for good, services, and travel that are not prohibited by P-Card Policies and Procedures and/or Purchasing Policies and Procedures. Personal charges are prohibited.

Responsibilities of the Card holder are:

1. Card Security

- a. P-Card must be kept secure at all times. The cardholder is accountable for every charge made by or authorized by the cardholder that appears on the card.
- b. P-Card is to be used only on secured internet sites. A secured site shows a closed "lock" on the screen.
- c. Cardholders must sign the back of their card immediately upon receipt of the card.

2. Tax-Exempt Status

- a. EWVCTC is a State of West Virginia agency and thus is exempt from WV Sales Tax.
- b. The words "Tax-Exempt" and EWVCTC's tax identification number are printed on the P-Card.

- c. Cardholder is to inform vendors that the State of WV is tax exempt BEFORE initiating a transaction.
- d. The college's Tax-Exempt Form is located in the shared folder under purchasing if the vendor requires a Tax-Exemption Certificate. Tax Exempt forms can be found at: <\\EASTERN SERV\Share\Business Office\Purchasing\Tax Exempt Forms>
- e. Corporate accounts set up for the college must have a tax-exempt status.
- f. If a vendor charges WV Sales Tax on a transaction, the cardholder must contact the vendor to request a refund of the tax charged.
- g. The cardholder is responsible for having any West Virginia sales tax charged to their P-Card refunded back to their card within one month of the tax being charge on their card.
- h. If the cardholder is experiencing difficulty in receiving a refund from a vendor, the cardholder must keep the P-Card Coordinator informed of the status of the refund. If after several unsuccessful attempts to receive the credit by the cardholder, the P-Card Coordinator will contact the Executive Dean of Administrative Services to attempt resolution with the vendor.
- i. Charges of tax less than five dollars by in-state vendors will not be considered a disputed item.
- j. West Virginia sales tax is a non-allowable expense on the P-Card. If a vendor is unable to or fails to refund the sales tax collected, it is the responsibility of the cardholder to refund EWVCTC with private funds.
- k. Any West Virginia sales tax that is not refunded or reimbursed to the college within one month of being charged, the cardholder will be subject to disciplinary action.
- l. Pursuant to the contract between the State of West Virginia and US Bank, cardholders may not dispute sales tax or shipping and handling charges. It is the cardholder's responsibility to ensure charge accuracy and to address sales tax or shipping charges directly with the vendor.

3. **Ordering**

- a. Orders may be made with the P-Card via phone, fax, mail, secured internet site (site shows a closed "lock" on the screen), or in person.
- b. When ordering via phone, fax, mail, or a secured internet site the vendor must be provided with a complete shipping address of a college facility.
- c. If using a third-party check out processors (i.e. PayPal), the cardholder must ensure that the transaction is an allowable purchase and complies with all P-Card and Procurement Policies and Procedures.
- d. Shipping and handling charges must be included in the stated priced. The total charge may not exceed the cardholder's transaction limit.
- e. The vendor may not charge the amount to the card until the merchandise has been shipped.
- f. When ordering, the cardholder must inform the vendor that the purchase is tax-exempt from West Virginia Sales Tax.

- g. When ordering, request that the vendor provide an itemized invoice or receipt.
 - h. Certain vendors may charge a fee for paying via the P-Card. This fee can only be a flat rate charge. Payments including a percentage fee must be approved by the P-Card Coordinator.
4. **Returns**
- a. Any returned merchandise must be credited to the P-Card. Debit cards, gift cards, or cash are not an acceptable method of receiving refunds for returned goods. Any deviation from this policy must be reported to the P-Card Coordinator.
 - b. Returns must be logged on the log sheet to ensure credit to P-Card.
5. **Documentation**
- All transaction showing on the monthly P-Card statement are to be reconciled in wvOasis and hard copies of all are to be forwarded to the P-Card Coordinator by the 18th of each month. If the 18th falls on a weekend, the reconciliation and hard copies are due on the following Monday. Deadlines are subject to change at the discretion of the P-Card Coordinator in order to meet deadlines as set by the State Auditor's Office P-Card Division. All cardholders will be notified via an email of any deadline changes in a timely manner.
- a. Invoices and Receipts
 - An itemized legible receipt of goods/services purchased must be obtained for each transaction. The receipt must list the vendor name, and date of purchase.
 - Sales quotes, sales proposals, and estimates are not acceptable forms of receipt documentation.
 - Receipts must include cardholder signature and date as verification of the purchase from the vendor.
 - Receipts must clearly state the goods/services purchased. "Miscellaneous" or "Merchandise" or "Vendor's stock or item number" is NOT allowed. Unclear descriptions require written clarification on the receipt by the cardholder.
 - The Purchase Order must include the business purpose. If purchase is made from a blanket Purchase Order, cardholder must document the business purpose on the receipt.
 - The total on the receipt must match what was actually charged to the cardholder.
 - If the cardholder loses a receipt, the vendor is to be contacted for a replacement which must satisfy all of the requirements for a receipt. If an acceptable form of a receipt is not available, the cardholder is to contact the P-Card Coordinator who will review the situation and will instruct the cardholder to use the "Invoice Exception Form" which can be found at:

<\\EASTERNSERV\Share\Business Office\Purchasing\Purchasing Card\Purchasing Card Exception Sheet>.

- to create an itemized list of goods/services purchased and date goods/services were received. The form is to be attached to whatever receipt is available. The cardholder and their supervisor shall sign and date the form. This form is acceptable in limited, extenuating circumstances only.
- Cardholders are required to keep copies of all documentation for each transaction for their records.
- Small invoices/receipts are to be taped onto an 8 ½ x 11 sheet of paper. Care is to be taken to ensure that the tape does not cover any important information as the tape erases ink from paper.

b. Receiving Report

- WV State Auditor's Legislative Rule 155 CSR, §155-1-5 requires a "receiving report" to be filed with the WV State Auditor's Office for all commodities purchased for the State.
- The college's "Receiving Report Form" must be completed. The form includes:
 - the goods and/or services received
 - the signature of the individual who received the goods
 - the date the goods and/or services were received
 - purchase order number relating to the transaction
 - the P-Card box checked to indicate a P-Card purchase
- The "Receiving Report Form" must be attached to the transaction on the PRCUU table during the reconciliation process in wvOasis.
- The form can be found at: <\\EASTERNSERV\Share\Business Office\Receiving>

c. P-Card Log Sheet

- Cardholders are required to maintain an electronic "EWVCTC Purchasing Card Log Sheet".
- Every P-Card transaction authorized to be paid with the cardholder's P-Card must be logged on the log sheet at the time of the authorization.
- Credits due from vendors must be entered on the log sheet to ensure the credit is received from the vendor.
- The Log Sheet contains:
 - Date (of authorization)
 - Vendor name
 - Item description
 - Total charge
 - Reconciled, Disputed, Carryover (RDC) column

- **Reconciled:** indicates that the transaction is legitimate, the goods and/or services were received, and the correct amount was charged to the card.
 - **Disputed:** indicates that the bank has been officially contacted regarding the validity of the transaction.
 - **Carryover:** indicates a transaction has been initiated by has not posted to the statement. The transaction should be carried forward to the next month's log sheet and reconciled accordingly.
- PO Number
 - Funding Information
 - Object code
- The log is divided into Fund-Sub Fund sections in order to provide totals by Fund-Sub Fund and Object Code.
 - The log is printed, signed, and forwarded to the P-Card Coordinator upon the completion of the monthly P-Card reconciliation process.
 - A sample of the P-Card Log Sheet can be found at [..\..\PCard Logsheets\Sample Log Sheet](#).
- d. Travel
- All travel expenses paid on the P-Card must comply with the college's Travel Policy. The policy may be found here: <https://www.easternwv.edu/sites/default/files/documents/BoG/Policies/BP%207.5%20Travel.pdf>. The college's regulation may be found here: <https://www.easternwv.edu/sites/default/files/documents/BoG/Regulations/AR%207.12.pdf>.
 - Transaction for travel relating expenses must include a copy of the approved purchase order.
 - Documentation for prepaid travel expenses includes a copy of the approved "Travel Request Form". The form can be found at [\\EASTERNSERV\Share\Business Office\Travel\Travel Request Form](#)
 - A copy of the transaction is to be forwarded to the traveler to include in their "Travel Expense Account Settlement Form".
 - **Allowed business-related travel** costs include:
 - registration fees
 - airline tickets
 - hotel folio costs including business related phone/internet costs
 - vehicle rental
 - gasoline for rental vehicles
 - other transportation tickets
 - **Allowed student travel** related costs:
 - food for students/staff accompanying students as a chaperone
 - registration fees
 - entry ticket fees
 - vehicle rental payments
 - lodging expenses

- **Prohibited business-related travel** costs include:
 - food expense
 - personal expenses on hotel folios (i.e. phone/movie/room service)
 - gas/fuel for personal vehicles
 - personal travel expenses (i.e. early bird check in fee/seat upgrade)

- e. Membership/Association Dues
 - Transaction for membership/association dues must include a copy of the college's approved "Dues List" to verify that the dues were budgeted. A copy of the list may be found at [\\EASTERNSERV\Share\Business Office\Purchasing\Association & Membership Dues and Fees](#).
 - If not on the list, the President must sign the Approval Stamp indicating approval for payment.

- f. Hospitality
 - Hospitality purchases must include a "Hospitality Form" which includes a list of attendees (both first and last name). The form can be found at [\\EASTERNSERV\Share\Business Office\Purchasing\Hospitality Form](#).
 - Per the West Virginia Ethics Commission, State funds should only be used for employee meals when it is of primary benefit to the college and held on the college's premises.
 - Allowed hospitality expenses include:
 - a training environment that extends through the lunch period (i.e. mandatory staff/faculty training with the documented objective of professional development of the individual(s) in relation to his/her job duties at the college;
 - a working meeting that extends though the lunch period (i.e. business meeting in which it would be more convenient to serve lunch than break for lunch, the meeting is scheduled during the lunch period for operational convenience of the school);
 - a meal for an employee who is traveling or attending a meal in a chaperone capacity for a student event;
 - an event that includes hospitality that is hosted by the university and is open to the public;
 - an employee hosting a guest of the school to include but not limited to: candidates for employment; guest speakers; and other guests and community members with a justified business relationship with the college.

- g. Student Activity

Purchases made for student activity events must include the Name/Date/Location of the event. If the event is reserved for a certain student/group or organization and not open to the entire student population a list of attendees must also be included. A copy of the agenda or a summary of the activity's objectives may be requested to support any student activity.

h. Statements

- Cardholders will receive an individual statement detailing all P-Card activity on a monthly basis.
- Statements are to be signed by the cardholder and the cardholder's supervisor and forwarded to the P-Card Coordinator after cardholder reconciliation is complete. Cardholders must retain a copy of the signed statement for their records.
- All transaction showing on the monthly P-Card statement are to be reconciled in wvOasis and hard copies of all are to be forwarded to the P-Card Coordinator by the 18th of each month. If the 18th falls on a weekend, the reconciliation and hard copies are due on the following Monday. Deadlines are subject to change at the discretion of the P-Card Coordinator in order to meet deadlines as set by the State Auditor's Office P-Card Division. All cardholders will be notified via an email of any deadline changes in a timely manner.

6. **Disputed Items**

- a. Disputed items may result from failure to receive goods, fraud, misuse, defective merchandise, incorrect amounts being charged, duplicate charges, or credits not yet received.
- b. A charge cannot be disputed until it appears on the statement, unless the charge is fraudulent. Fraudulent charges must be reported to the bank and to the State Auditor's Office immediately.
- c. The first step in the dispute process is for the cardholder to contact the vendor and attempt to resolve the problem.
- d. If a resolution cannot be reached, the cardholder is to contact the P-Card Coordinator.
- e. Cardholders have 60 calendar days from the statement date that contains the disputed item to contact the State Auditor's Office.
- f. Charges of tax less than five dollars by in-state vendors will not be considered a disputed item. The cardholder is responsible regardless of the amount for contacting the vendor and resolving the issue.
- g. If a cardholder continuously has problems with a particular vendor, the P-Card Coordinator is to be informed. The complaint may be submitted to the bank for assistance resolving the issue.
- h. The transaction is to be changed to "disputed" until the situation is resolved. However, no transaction should be labeled disputed until the bank has been officially contacted to officially dispute a charge.

7. **Unauthorized Purchases**

Transactions that appear fraudulent, meaning the cardholder did not place the order, must be reported to the bank immediately.

8. **Transaction Reconciliation in wvOasis**

- a. Cardholders are to maintain their electronic reconciliation on a weekly basis to ensure meeting the deadline for payment to the bank.
- b. Cardholders may be emailed if transactions are not properly reconciled on a weekly basis.
- c. It is the cardholder's responsibility to report any issues he/she has reconciling a transaction.
- d. All transaction showing on the monthly P-Card statement are to be reconciled in wvOasis and hard copies of all are to be forwarded to the P-Card Coordinator by the 18th of each month. If the 18th falls on a weekend, the reconciliation and hard copies are due on the following Monday. Deadlines are subject to change at the discretion of the P-Card Coordinator in order to meet deadlines as set by the State Auditor's Office. All cardholders will be notified via an email of any deadline changes in a timely manner.
- e. Cardholders receive a calendar reminder on the 17th of each month that the P-Card Statement Reconciliation is due. It is the cardholder's responsibility to communicate any issues he/she may be having retrieving the statement.
- f. Reconciling a transaction in wvOasis is performed on the PRCUU table and includes:
 - Entering in the comment box (in the Commodity Line Information section): the purchase order number, brief description of purchase, business purpose, if applicable, the fund number and sub-fund name (for all non-4825 tuition funded transactions).
 - Entering the funding information (fund, sub-fund, object, sub-object) in the Fund Accounting section. Multiple lines may be required.
 - Entering the Function information in the Detail Accounting section.
 - Attaching the required documentation in .pdf format on the
 - Marking the transaction "Reconciled".
 - Correcting any system errors that may occur which does not allow the transaction to be marked as "Reconciled".

9. **Training**

- a. Cardholders must successfully complete P-Card training modules as set forth by the State Auditor's Office.
 - Training modules are web-based and must be completely biennially.
 - Training records are retained by the P-Card Coordinator.
- b. In-House training is required.

10. **Position transfer within the college**

Any cardholder who is transferred to another position within the College must contact the P-Card Coordinator to determine if a card is necessary for the position into which the cardholder is transferred.

2.3 Segregation of Duties

A. Controls are in place for the following:

1. Budgets: Budgets are maintained by card holder's President's Cabinet level.
 2. Purchases: All college purchases require an approved Purchase Order which is approved by President's Cabinet level and Executive Dean of Administrative Services or the President.
 3. P-Card charges: All transactions are reviewed by the P-Card Coordinator in hard copy and in wvOasis prior to the transaction being marked as "approved for payment".
 4. Monthly P-Card payments to the bank: All monthly master account statements with all monthly P-Card transactions are reviewed and signed off by the Executive Dean of Administrative Services.
- 2.4 Contracts Payments against statewide contracts, not exceeding the cardholder's transaction limit, may be placed on the card. Payments against statewide contracts must adhere to all Purchasing Card Policies and Procedures and purchasing guidelines.

2.5 Fixed Assets

A fixed asset is any single item greater than \$1,000 and has a useful life greater than one year. Fixed asset purchases requiring a college inventory sticker will be assigned an inventory sticker, as applicable, by the P-Card Coordinator upon reviewing the transaction for payment approval in the wvOasis system.

2.6 Usage Restrictions

Except where otherwise exempted by statute, rule, or waiver from the State Auditor's Office, the P-Card may not be used to obtain cash, cash credits, or cash advances.

2.7 Gift Cards

- A. Upon written prior approval from the State Auditor's Office, gift cards may be purchased with the P-Card, where authorized by applicable law, rules, and regulations, or other governing instruments.
- B. The "Request to Purchase Gift Cards" form must be completed by the cardholder. The form and any relating document information for the request is to be forwarded to the P-Card Coordinator who submits the request to the State Auditor's Office for approval prior to purchasing any gift cards. The form can be found at <\\EASTERN SERV\Share\Business Office\Purchasing\Gift Cards>.

2.8 Employee Recognition Purchases

The West Virginia Ethics Commission provides specific guidelines for procurement of items for employee recognition or retirement. These guidelines can be found at <http://www.ethics.wv.gov/Pages/forms.aspx>.

2.9 Prohibited Items

A. Card Delegation

Card Delegation is the practice of allowing an individual other than the cardholder whose name appears on the front of the card to have access to the P-Card or P-Card numbers to initiate or complete a transaction. P-Card delegation includes an individual other than the cardholder to:

1. Have physical possession of the P-Card to make payments to “point of sale” vendors;
2. Have access to the P-Card number, expiration date, and PIN to make payments via the telephone, internet, or in person;
3. Have access to receipts and/or invoices that display the P-Card number and expiration date.

B. Stringing of purchases

Stringing is defined as manipulating ordering, billing, or payment processes in order to circumvent established purchasing regulations, cardholder transaction limits, or cardholder credit limits. Examples include:

1. Splitting an invoice which has an amount greater than the cardholder’s transaction limit into multiple payment transactions;
2. Collusion with a vendor to split an order into multiple invoice

2.10 Ethics

- A. All purchase transactions on a P-Card must comply with the WV Ethics Act. You can view the WV Ethics Act at <http://www.ethics.wv.gov/Pages/default.aspx>
- B. College employees may not accept bribes, gratuities, or kickbacks from vendors.
- C. Gifts from vendors may only be accepted if they are of a nominal value, they are unsolicited, and they are shared or distributed fairly throughout the college.
- D. Any gift received from a vendor including those received as part of a promotional item with a purchase must be reported to the Executive Dean of Administrative Services who will instruct the cardholder on how to include documentation of its business use to include in the cardholder’s file and/or with the related P-Card transaction. Accounts Payable will also be informed to document the information within the college’s financial payment records.
- E. Gifts may be donated to charities. The Executive Dean of Administrative Services shall handle the distribution to the charitable organization(s).
- F. Any gift in excess of the amount noted in the WV State’s Ethics Act (WV Code 6B-1-1, et seq) “The Ethics Act”, should be returned to the vendor if possible and reported to the Executive Dean of Administrative Services who will inform the State Auditor’s Office.

2.11 Special Circumstances

In an emergency, time sensitive operational necessity, or when an employee is at an off-site approved, job related travel activity, authorized cardholders may purchase goods, following receipt of verbal authorization from the Executive Dean of Administrative Services, P-Card Coordinator, or their Senior Administrator. The purchaser is responsible for completing the required documentation immediately upon return to the office.

2.12 Record Retention

For Purchasing Card post audit purposes, documentation related to the Purchasing Card Program must be kept for two years from the end of the fiscal year in which the transaction was completed. These records must be available to the purchasing card post-audit staff upon request. This rule does not supersede any record retention requirement imposed or required by any federal, state, or local granting/contract agency.

2.13 Lost or Stolen Cards

- A. To limit cardholder liability, the cardholder must immediately report lost or stolen cards to the bank and the P-Card Coordinator.
- B. The P-Card Coordinator completes a PCC doc in wvOasis to report/cancel the card.

SECTION 3.0 CARD ISSUANCE, LIMITS, AND CANCELLATION

3.1 Application Eligibility

- A. A cardholder must be a full-time employee of the college. Cards will not be issued to students, temporary employees, contract employees, or volunteers.
- B. Cabinet Level Deans may request a purchasing card to be issued to an employee within their department. If it is determined by the Executive Dean of Administrative Services and the P-Card Coordinator that the card is warranted the employee is contacted to begin the required training.

3.2 Application Process

- A. The Cabinet Level Dean contacts the Executive Dean of Administrative Services requesting a card to be issue to a position within his/her department.
- B. The Executive Dean of Administration reviews the request with the P-Card Coordinator to determine if there is a need based upon the position within the college and other available P-Cards within the department.
- C. The Executive Dean of Administrative Services emails the Cabinet Level Dean of the approval or denial of the request.
- D. If approval is granted to issue a P-Card for the requested position, the P-Card Coordinator contacts the potential new cardholder instructing the cardholder on how to create and take the required P-Card trainings within the myApps P-Card training module in the wvOasis system.

- E. Upon the successful completion of the P-Card trainings, the cardholder forwards a hard copy of the training document to the P-Card Coordinator and the Human Resources department.
- F. The P-Card Coordinator initiates a PCC doc for a new cardholder application within the wvOasis system. The following information is required on the PCC doc: cardholder information, per transaction limit, monthly limit, hierarchy levels, and accounting template.

3.4 Card Activation

- A. Once the PCC doc is completely approved (internal level 1 and level 2, State Auditor's Office level), the cardholder is mailed a purchasing card.
- B. When the cardholder receives the card, he/she contacts the P-Card Coordinator for training of the college's policies and procedures prior to activating the card.
- C. After receiving training on the college's policies and procedures the card holder will be instructed to activate the card. Instructions for activation will be included with the card.

3.3 Limits

Individual cardholder per transaction limit and monthly limit are periodically reviewed by the Executive Dean of Administrative Services, P-Card Coordinator, and/or the cardholder's supervisor. Limits are subject to the approval by the State Auditor's Office. Limits are determined by factors such as budget restraints and frequency of use.

3.4 Card Cancellation

All P-Cards must be cancelled immediately upon a cardholder's termination or separation from employment. The P-Card Coordinator is responsible for ensuring that the P-Card is destroyed and that the PCC doc in wvOasis is completed.

SECTION 4.0 FRAUD, MISUSE, AND ABUSE

- 4.1 Fraud, Misuse, and Abuse of a State of West Virginia Purchasing card is a felony. Fraud and misuse penalties are included in the West Virginia Code, §12-3-10b, as follows: "It is unlawful for any person to use a state purchasing card, issued in accordance with the provisions of section ten-a of this article, to make any purchase of goods or services in a manner which is contrary to the provisions of section ten-a of this article or the rules promulgated pursuant to that section. Any person who violates the provisions of this section is guilty of a felony and, upon conviction thereof, shall be confined in the penitentiary not less than one nor more than five years, or fined no more than five thousand dollars, or both fined and imprisoned."

4.2 The purchasing card is a privilege and disciplinary action will be taken for misuse of the purchasing card.

4.3 **Fraud** is defined as a deception deliberately practiced in order to secure unfair or unlawful gain. Intentional use of the P-Card to make purchases for personal use or for another individual is fraudulent and is prohibited. Cardholders using the P-Card to knowingly pay for items intended for personal use will be subject to disciplinary action up to and including termination and prosecution under state laws, and may be subject to civil action by the credit card company for personal liability.

Misuse/Abuse of the P-Card is the improper, unlawful or incorrect use, compromise or misapplication of the P-Card. Examples include, but are not limited to:

- Failure to maintain security by not protecting your P-Card
- Paying for items for which the P-Card is not authorized
- Using the P-Card to knowingly pay for items intended for personal use
- Using the P-Card to violate Procurement policies and procedures
- Failure to provide required documentation
- Card delegation
- Stringing
- Failure to obtain required authorization prior to purchase
- Will be subject to disciplinary action up to and including revocation or limitation of P-Card privileges, a period of probation, or mandatory purchasing card training.

SECTION 5.0 FAILURE TO FOLLOW PCARD POLICIES AND PROCEDURES

5.1 Cardholders who fail to properly follow the P-Card Policies and Procedures, rules, and laws, and State laws associated with the P-Card Program will be found as being in violation of and non-compliance of the P-Card Policies and Procedures. These cardholders are subject to disciplinary action up to and including revocation or limitation of P-Card privileges, a period of probation and/or mandatory P-Card training.

5.2 Any instance of misuse or violation of the P-Card Policies and Procedures is to be documented by the P-Card Coordinator. Misuse and/or violations will be self-reported to the State Auditor's Office Administrator by the Executive Dean of Administrative Service.

5.3 Disciplinary Action Steps

- A. **First failure** to follow P-Card Policies and Procedures such as not providing proper documents on schedule, will result in a verbal warning.
- B. **Second failure (within 12-month period of the first failure)** to follow P-Card Policies and Procedures results in a written warning.
- C. **Third failure (within 12 months of the first failure)** to follow P-Card Policies and Procedures will result in a three-month to one-year suspension of P-Card privileges

(length to be determined by the Executive Dean of Administrative Services and dependent upon severity of misconduct).

- 5.3 P-Card privilege will be revoked immediately for the following severe violations and the violation will be reported to the WV State Auditor's Office P-Card Division (which could result in prosecution):
- Intentional use of the P-Card for personal purchases;
 - Intentional use of the P-Card for fraud.
- 5.4 An employee, that had his/her P-Card privilege revoked, must complete mandatory re-training on P-Card Policies and Procedures before his/her cardholder status will be re-instated.

SECTION 6.0 POST-AUDIT REVIEW

- 6.1 Random audits of purchasing card transactions will be conducted to ensure compliance with all Purchasing Card Policies and Procedures by the State Auditor's Office.
- 6.2 Requests from the State Auditor's Office for log sheets, statements, receipts, and additional documentation required must be provided to upon request. Failure to provide all required documentation may result in the cancellation or restriction of certain purchasing cards.
- 6.3 The college will be granted the opportunity to respond to the findings and recommendations as presented by the State Auditor's Office.
- 6.4 The final audit will consist of the findings and recommendations, as well as the written responses provided by the college.

SECTION 7.0 DEFINITIONS

Auditor's Office: West Virginia State Auditor's Office Purchasing Card Division.

Business Purpose: Brief explanation as to the specific business need for the goods or services purchased. It should explain to an external party how the purchase related to college business.

Card Delegation: The practice of allowing an individual other than the cardholder whose name appears on the front of the P-Card to have access to the P-Card or P-Card number to initiate or complete a transaction.

Cardholder: Individual responsible for and named on the P-Card.

College: Eastern West Virginia Community and Technical College.

Disputed Item: Any transaction that results in a disagreement between the vendor and cardholder about a charge, such as incorrect products received, credit needed, incorrect pricing, etc.

Financial Institution: The entity providing purchasing card services to the State of West Virginia.

Fraud: Any transaction, intentionally made, that was not authorized by the cardholder.

Goods: Materials, supplies, commodities, equipment, and any other articles or items used by or furnished to the college.

Hospitality: Food, nonalcoholic beverages, and related expenses for the reception of guests by the college for a specific event or function relating to conducting college business.

Statement: A list of transactions received from the financial institution for a cardholder's transactions on the P-Card.

Official University Use: Payments made by a cardholder on behalf of Eastern West Virginia Community & Technical College as permitted by law and policies and procedures.

Purchasing Card (P-Card): A credit card issued in the name of an individual employee of the college for official business and as permitted by law and policies and procedures.

Purchasing Card (P-Card) Coordinator: The individual designated by Eastern West Virginia Community & Technical College to administer the Purchasing Card Program within the College.

Purchasing Card Program:

Receipt: An itemized document indicating the price per item and the total amount charged in a transaction.

Reconciliation: The process of matching individual transaction receipts and transactions as shown on the PRCUU table within the wvOasis system to ensure that each transaction is accounted for and accurate. This also includes ensuring the funding information attached to each transaction is accurate.

Stringing: The intentional manipulation of the ordering, billing, or payment process in order to circumvent the transaction limit.

Transaction: One swipe of the P-Card or one charge against it for a designated purchase.

Transaction Limit: The maximum amount permitted by law for a single transaction.

Travel Expenses: An employee's individual expenses generated while engaged in job related activities away from the employee's regular place of employment.

Unauthorized Purchase: A charge that was not completed by the cardholder and appears to be fraudulent.

Vendor: The supplier of goods or services to Eastern West Virginia Community & Technical College.

Violation: The act of breaking the P-Card and/or Procurement policies and procedures.

PRESIDENT

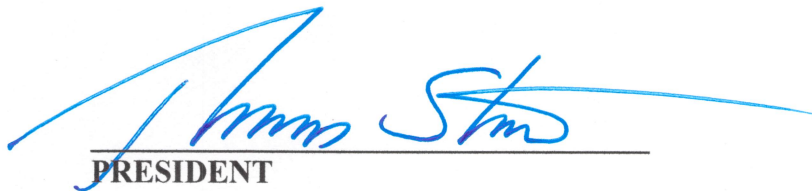
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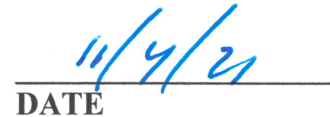
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