



ERIC L. HOUSEHOLDER
CABINET SECRETARY

STATE OF WEST VIRGINIA
DEPARTMENT OF ADMINISTRATION

SAMANTHA WILLIS
PURCHASING DIRECTOR

PURCHASING DIVISION

April 07, 2026

Alan Clemans, Executive Director
West Virginia Department of Agriculture
Guthrie Agricultural Center
Building 2, Room 100
Charleston, West Virginia 25305

Dear Executive Director Clemans,

This is to transmit the final copy of the Purchasing Review of the West Virginia Department of Agriculture

A preliminary copy of this report was submitted to your agency for comment. Where significant comments were returned by your agency, we have included those as part of this final review report.

A Corrective Action Plan Request will follow requesting your response to all the compliance issues identified in this report.

Thank you for your cooperation and that of your staff during this review.

Respectfully,

Frank Whittaker, CPPB
Assistant Director
West Virginia Purchasing Division

Enclosure

cc: Laryssa Hoskins, Chief Financial Officer, Department of Agriculture
Kent Leonhardt, Commissioner, Department of Agriculture

WV PURCHASING DIVISION INSPECTION REPORT

Elected Officials

West Virginia Department of Agriculture

FISCAL YEAR
2024

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INTRODUCTION

The Purchasing Division is broadly charged with the development and oversight of the procurement functions of state spending units under its authority. That authority is found in Chapter 5A, Article 3 of the West Virginia Code, and Title 148, Series 1, of the West Virginia Code of State Rules. That mandate requires that the Purchasing Division “appoint inspectors to review and audit spending unit requests and purchases and other transactions and performance.” W. Va. CSR § 148-1-4.14. The Purchasing Division’s Inspection Services Unit performs this function by regularly conducting inspections of all spending units subject to Purchasing Division oversight.

The Purchasing Division Inspection Services Unit conducted an onsite / remote inspection of the Department of Agriculture for the period of July 1, 2023 to June 30, 2024. Notice of the inspection was provided on July 8, 2025, and the inspection commenced on August 11, 2025. The results of the inspection are contained within this report.

SCOPE

The scope of the inspection was focused on determining whether the Department of Agriculture's procurement transactions for the period of July 1, 2023 to June 30, 2024 were, in all material respects, in compliance with applicable provisions of the West Virginia Code, the Code of State Rules and the Purchasing Division Procedures Handbook in effect during that time period.

Inspectors utilized spending unit payment transactions to identify potential violations with a primary focus on those transactions processed at the spending unit level without Purchasing Division involvement. Those transactions included, but were not limited to, agency delegated procurements, Section 9 procurements, agency delivery orders, General Accounting Expenditure ("GAX") payments, and P-Card payments. Notwithstanding this general focus, however, Inspectors can review any transaction or internal procurement operating procedures that they deem relevant.

As noted above, the transaction review was conducted to ensure compliance with applicable provisions of the West Virginia Code, the Code of State Rules and the Purchasing Division Procedures Handbook. More specifically, the scope of the inspection included, but was not limited to, an examination to determine if any of the following infractions had been committed:

- (1) Failure to bid at central level (Stringing)[Required to be reported to the Legislature twice annually]
- (2) Failure to bid at delegated level,
- (3) Statewide contract not utilized,
- (4) Vendor registration unverified and wrong vendor fee exemption code utilized
- (5) Failure to verify compliance checks
 - a. Unemployment
 - b. Workers' compensation
 - c. Vendor status with Secretary of State's office
 - d. Debarred vendor list
- (6) Failure to issue wvOASIS procurement award document,
- (7) Lack of compliance with fixed asset requirements (asset tags),
- (8) Failure to include Certification of Non-Conflict of Interest form,
- (9) Miscellaneous Issues
 - a. Improper award (Unjustified award to other than lowest responsible bidder meeting specifications),
 - b. Leases exceeding six months not processed centrally
 - c. Other as needed

SUMMARY

During the period under review, the spending unit processed 11,069 procurement transactions with a value of \$17,192,623.43. These amounts are approximate, subject to reporting limitations from wvOASIS (including possible data entry errors and errors caused by elimination of duplicate results). Of those transactions, the Inspector selected 465 for review which represents approximately 4% of the total. This inspection of 465 selected transactions yielded 206 findings associated with 126 of the selected transactions. This means that approximately 27% of the transactions reviewed had one or more instances of noncompliance with applicable provisions of the West Virginia Code, the Code of State Rules and the Purchasing Division Procedures Handbook.

The inspection also revealed that on 60 occasions, the spending unit failed to obtain competitive bids as required by the applicable dollar level of spend. That number is comprised of 1 instance of failing to bid at the central level (also known as stringing), and 59 instances of failing to bid at the delegated level. Any instances of failure to bid at the central level will be reported to the Legislature as required by the West Virginia Code.

Based on the findings contained in this report, the Purchasing Division recommends the spending unit work to improve any areas of noncompliance. Given that there was a pattern of findings or one case of stringing, the first step must be the completion of a Corrective Action Plan, a request for which will be provided to you after this inspection is finalized.

EXHIBIT A: DETAILED INSPECTION FINDINGS

Issue 1: Failure to bid at central level (Stringing)

Authority: W. Va. Code § 5A-3-10; Procedures Handbook Section 6

Explanation: State law mandates that the Purchasing Division competitively bid for the purchase of commodities and services estimated to exceed fifty thousand dollars. The law also prohibits a spending unit from issuing a series of requisitions or divide or plan procurements to circumvent this fifty thousand dollar threshold. The transactions listed below violated this legal mandate and will be reported to the West Virginia Legislature as required by law.

Transactions in Violation: (1 Instance)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
03/26/2024	Extraction kits	Lifetechcorp	\$237.00	PRCC,24*22058

Additional Detail: The agency spent \$60,668.32 with the listed vendor for extraction kits during the fiscal year under review.

Purchasing Division Recommendation:

1. The Purchasing Division recommends that the spending unit establish central contracts through the Purchasing Division for each of the items included above and any other commodities or services that will exceed \$50,000 in a rolling 12 month period.
2. The Purchasing Division recommends that the spending unit utilize wvOASIS to create reports that will allow the spending unit to track spending and determine when spending is close to exceeding the \$50,000 limit.
3. The Purchasing Division recommends that the spending unit forecast future needs for its commodities and services to determine in advance what should be procured at the central level.
4. The Purchasing Division recommends that the spending unit's procurement officer participate in training on this topic offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward.

Issue 2: Failure to bid at delegated level

Authority: W. Va. Code § 5A-3-11(a); W. Va. CSR § 148-1-7.2; Procedures Handbook Section 5

Explanation: The Purchasing Division has established competitive bidding requirements that spending units must follow when procuring commodities and services below \$50,000.01, and above \$5,000.00. For those transactions listed below, the spending unit has failed to obtain and document competitive bids as required.

Transactions in Violation: (59 Instances)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
11/06/2023	Firewall installation	Alpha Technologies Inc.	\$6,240.00	PRCC,24*60717
11/13/2023	Acoustic panels	AMZN MKTP US	\$5,471.85	PRCC,24*57709
03/18/2024	Additions for trucks	East Coast Truck	\$9,531.00	PRCC,24*18818
10/24/2023	Real estate appraisal	IN The RPC Group LLC	\$5,500.00	PRCC,24*60717
04/10/2024	Playground wood fiber	Maryland Materials Playground	\$5,113.95	PRCC,24*22088
09/14/2023	Software	Racarie Software	\$6,134.40	PRCC,24*29314
07/07/2023	HVAC repair	Southern Air	\$12,570.62	PRCC,24*17294
04/19/2024	HVAC repairs	Southern Air	\$14,597.17	PRCC,24*56349
11/14/2023	Unloader for silo	T and I Farm Service	\$13,435.00	PRCC,24*26182

Additional Detail: Documentation for the transactions listed above showed no evidence of verbal bids and no justification for a direct-award purchase.

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
06/03/2024	Security cameras	123Securityproducts.com	\$1,093.97	PRCC,24*95183
06/05/2024	Industrial supplies	21 Country Market	\$1,412.01	PRCC,24*86628
06/26/2024	Promotional items	4Imprint Inc.	\$715.37	PRCC,25*12922
01/25/2024	Software subscriptions	Advantage Technology	\$2,224.80	PRCC,24*33883
01/03/2024	Gases	Airgas LLC	\$935.28	PRCC,24*23989
06/19/2024	Direct TV	Allbridge	\$1,034.77	PRCC,25*03983

06/21/2024	Microorganisms	ATCC	\$794.20	PRCC,25*19667
08/30/2023	Test kits	Biochek USA Corp.	\$2,265.00	PRCC,24*87540
04/24/2024	Equipment upgrade	Biomerieux	\$3,008.20	PRCC,24*56272
05/07/2024	Speaker phones	BLT PCLIQUIDATIONS.COM	\$549.90	PRCC,24*50976
06/18/2024	Cannabinoid standards	Cayman Chemical Co.	\$411.00	PRCC,25*21015
02/06/2025	Building supplies	Central Tie & Lumber	\$538.13	PRCC,24*42721
05/08/2024	Door and accessories	Charleston Acoustics Inc	\$1,145.31	PRCC,24*56249
06/21/2024	Ceiling materials	Charleston Acoustics Inc	\$325.72	PRCC,25*20949
06/13/2024	Lab coat rental	Cintas Corp	\$197.34	PRCC,24*87535
05/10/2024	Lab services	Eastern Lab Services	\$1,758.00	PRCC,24*50960
06/27/2024	Screening kits	Hygiena	\$2,021.33	PRCC,25*21015
06/11/2024	Promotional items	IN Identitylinks Inc.	\$2,566.40	PRCC,24*87565
06/28/2024	Label printer ink	Intoprint Technologies	\$587.90	PRCC,25*04037
12/19/2023	Vet medications	Ironsides Animal Health	\$1,727.03	PRCC,24*19534
05/30/2024	Farm equipment parts	Jim's Farm equipment	\$25.12	PRCC,24*80609
05/29/2024	Farm equipment parts	Johnston Equipment LLC	\$415.86	PRCC,24*80660
03/01/2024	Lab equipment certifications	Keystone Certification	\$885.00	PRCC,24*25866
04/12/2024	Loads of stone	Linger Farms Inc.	\$900.00	GAX,24*98954
03/13/2024	Lab testing service	Matrix Sciences	\$1,614.60	PRCC,24*92166
06/12/2024	Tractor parts	Middletown Tractor Sales	\$1,035.67	PRCC,24*86581
04/30/2024	Mailing machine lease	PB Leasing	\$579.28	PRCC,24*41208
04/04/2024	Feed	Point Pleasant AG Service	\$159.80	PRCC,24*18715
06/26/2024	Pool supplies	Porters Pool and Spa	\$338.90	PRCC,25*03983
05/02/2024	Tablets and accessories	Remarkable	\$1,346.06	PRCC,24*50976

09/19/2023	Tractor parts	Ross Tractor Sales Inc.	\$899.63	PRCC,24*24005
08/22/2023	Forms	RR Donnelley-Paymetric	\$1,756.83	PRCC,24*93854
05/22/2024	Concrete	Smith Concrete	\$2,597.18	PRCC,24*83738
05/17/2024	Feed	Southern States Philippi	\$2,880.00	PRCC,24*63956
06/25/2024	Herbicide	Southern States Philippi	\$4,920.00	PRCC,25*03941
03/14/2024	Printed shirts	SQ Corporate Identity	\$664.00	PRCC,24*82539
06/24/2024	Mower parts	SQ King & Sons LLC	\$2,639.32	PRCC,25*03941
04/11/2024	UPS towers	State Elec Supply 112	\$3,310.00	PRCC,24*25902
04/03/2024	Audio equipment	Sweetwater Sound	\$2,124.96	PRCC,24*25902
05/21/2024	Test kits	USDA, APHIS. NVSL	\$409.00	PRCC,24*86724
03/13/2024	Specialty paper	Veritiv Operating Co.	\$2,178.64	PRCC,24*79947
06/18/2024	Sewer chemical tabs	Water Services LTD	\$1,334.40	GAX,24*04528
05/28/2024	Background checks	Wave- Bonazzo Private	\$40.00	PRCC,24*86673
04/19/2024	Test kits	WWW.LGC.CO.UK	\$1,043.00	PRCC,24*56272

Additional Detail: Although the individual transactions listed above fall below the verbal bid limit, the agency aggregate spent for each vendor exceeded \$5,000.00 for the fiscal year under review.

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
06/11/2024	PCR kits	Bio Rad Laboratories	\$2,564.52	PRCC,24*86625
06/19/2024	Test kits	Biomerieux	\$424.24	PRCC,25*21015
03/29/2024	Testing kits	Neogen Corporation	\$1,554.89	PRCC,24*22210
06/05/2024	Internet	Optimum Business	\$1,934.10	PRCC,24*95183
06/15/2024	Internet	Segra (Spirit Comm.)	\$1,776.20	PRCC,24*95183
06/24/2024	Testing kits	VMRD Inc.	\$482.65	PRCC,25*19692

Additional Detail: All award procurements of \$20,000.01 to \$50,000.00, whether an aggregated amount or single purchase, must be publicly advertised for no less than 10 business days in the West Virginia Purchasing Bulletin within wvOASIS.

Purchasing Division Recommendation:

1. The Purchasing Division recommends that the spending unit follow the requirements associated with each delegated spending limit.
2. The Purchasing Division recommends that the spending unit utilize wvOASIS to create reports that will allow the spending unit to track spend and determine when spending is closing to exceeding spending limits.
3. The Purchasing Division recommends that the spending unit forecast future needs for its commodities and services to determine in advance what should be competitively bid at delegated verbal and written bid levels.
4. The Purchasing Division recommends that the spending unit's procurement officer participate in training on this topic offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward.

Issue 3: Statewide Contract Not Utilized

Authority: W. Va. CSR § 148-1-7.4.c.; Procedures Handbook Section 3.1.3.2

Explanation: The Purchasing Division has authority to establish contracts at a statewide level to secure economies of scale that would not be possible on an agency by agency basis. Once established, the Purchasing Division can mandate that spending units utilize those statewide contracts. For the transactions listed below, the spending unit has obtained the commodity or service in question outside of an available statewide contract without a valid waiver.

Transactions in Violation: (9 Instances)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>	<u>SW Contract</u>
10/12/2023	Projectors	Bestbuycom	\$1,604.97	PRCC,24*29314	OFFICE
06/12/2024	Copier rental	Copier Word Processing	\$256.95	PRCC,24*95183	DIGCOP
02/20/2024	Pest control	Dodson Pest	\$304.00	PRCC,24*61277	PESTCTR
08/23/2023	Lights	Goldfarb Electric Supply	\$389.68	PRCC,24*82256	LIGHT
11/28/2023	Toner	HP HP.COM Store	\$560.66	PRCC,24*88981	OFFICE
04/05/2024	Auto parts	Jenkins Auto Parts LLC	\$3,747.00	PRCC,24*18818	MVAPRTS
02/09/2024	Toner & drum	Staples Inc.	\$210.42	PRCC,24*40977	OFFICE
02/27/2024	Lamp/lights	State Electric Supply	\$2,298.87	PRCC,24*65018	LIGHT
08/09/2023	Laser printer	Wal-mart	\$181.90	PRCC,24*49522	OFFICE

Additional Detail: Applicable items were not purchased from the Statewide Contract and no waiver from the Purchasing Division was present.

Purchasing Division Recommendation:

1. The Purchasing Division recommends that the spending unit personnel become familiar with what is available from statewide contracts and either procure those commodities and services from statewide contracts or obtain a waiver from the Purchasing Division.
2. The Purchasing Division recommends that the spending unit's procurement officer participate in training on this topic offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward.

3. Agencies should issue a delivery order to obtain goods or services from central open-end contracts unless the West Virginia State Auditor's Office has approved an alternate ordering and payment method.
4. The Purchasing Division recommends that the spending unit's procurement officer participate in training on this topic offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward.

Issue 4: Vendor Registration Unverified/Wrong Vendor Fee Exemption Code Utilized

Authority: W. Va. CSR § 148-1-6.1; Procedures Handbook Section 4

Explanation: The agency must verify that the vendor is registered, and the registration fee paid, if applicable. The registration process includes having the proper disclosure of information in the wvOASIS vendor/customer account. Certain vendors are exempted from paying the vendor registration fee mandated by the authority referenced above. wvOASIS has created fee exemption codes that allow the spending unit to designate the appropriate exemption code on a transactional basis.

Transactions in Violation: (1 Instance)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
06/18/2024	Sewer chemical tabs	Water Services LTD	\$1,334.40	GAX,24*04528

Additional Detail: Due to this being a GAX payment, vendor registration is not verified by wvOASIS. This must be completed and attached to the file.

Purchasing Division Recommendation:

1. The Purchase Division recommends that the spending unit only utilize vendor fee exemption codes for transactions that would permit a vendor to avoid paying the vendor registration fee.
2. The Purchasing Division recommends that the spending unit's procurement officer participate in training on this topic offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward.
3. The Purchasing Division recommends that the spending unit contact the Vendor Registration section within the Purchasing Division if there is uncertainty about when and how to apply a vendor fee exemption code.

Issue 5: Failure to Verify Compliance Checks

(Workers Comp, Unemployment, Sec. of State, Debarment)

Authority: W. Va. CSR § 148-1-6.1.e.; Procedures Handbook Section 5.3.2

Explanation: The authority cited above requires that a vendor be licensed and in good standing in accordance with all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or other state agencies or political subdivisions prior to being awarded a contract. The mandated compliance checks were not included in the transactions listed below.

Transactions in Violation: (71 Instances)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
11/06/2023	Firewall installation	Alpha Technologies Inc.	\$6,240.00	PRCC,24*60717
11/13/2023	Acoustic panels	AMZN MKTP US	\$5,471.85	PRCC,24*57709
03/18/2024	Additions for trucks	East Coast Truck	\$9,531.00	PRCC,24*18818
03/29/2024	Minerals for cattle	Garrett Company LLC	\$37,332.00	PRM,24*49034
01/09/2024	T-shirts for resale	IN Tgraphics LLC	\$5,296.35	PRCC,24*19631
10/24/2023	Real estate appraisal	IN The RPC Group LLC	\$5,500.00	PRCC,24*60717
04/10/2024	Playground wood fiber	Maryland Materials Playground	\$5,113.95	PRCC,24*22088
06/18/2024	Insemination materials	Mountainview Veterinary	\$6,665.82	PRCC,25*03941
03/18/2024	Emergency generator repair	Parker Hannifin Corporation	\$12,151.00	PRM,25*21878
04/10/2024	Reaccreditation of lab	Perry Johnson Laboratory	\$5,925.00	PRM,25*19673
09/14/2023	Software	Racarie Software	\$6,134.40	PRCC,24*29314
04/19/2024	HVAC repairs	Southern Air	\$14,597.17	PRCC,24*56349

Additional Detail: Documentation for the transactions listed above showed no evidence of compliance checks being verified.

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
06/03/2024	Security cameras	123Securityproducts.com	\$1,093.97	PRCC,24*95183

06/05/2024	Industrial supplies	21 Country Market	\$1,412.01	PRCC,24*86628
06/26/2024	Promotional items	4Imprint Inc.	\$715.37	PRCC,25*12922
01/25/2024	Software subscriptions	Advantage Technology	\$2,224.80	PRCC,24*33883
01/03/2024	Gases	Airgas LLC	\$935.28	PRCC,24*23989
06/19/2024	Direct TV	Allbridge	\$1,034.77	PRCC,25*03983
12/20/2023	Apple processing	Appalachian Orchard Co.	\$4,047.36	PRM,24*31266
06/21/2024	Microorganisms	ATCC	\$794.20	PRCC,25*19667
08/30/2023	Test kits	Biochek USA Corp.	\$2,265.00	PRCC,24*87540
04/24/2024	Equipment upgrade	Biomerieux	\$3,008.20	PRCC,24*56272
05/07/2024	Speaker phones	BLT PCLIQUIDATIONS.COM	\$549.90	PRCC,24*50976
06/18/2024	Cannabinoid standards	Cayman Chemical Co.	\$411.00	PRCC,25*21015
02/06/2025	Building supplies	Central Tie & Lumber	\$538.13	PRCC,24*42721
05/08/2024	Door and accessories	Charleston Acoustics Inc	\$1,145.31	PRCC,24*56249
06/21/2024	Ceiling materials	Charleston Acoustics Inc	\$325.72	PRCC,25*20949
06/13/2024	Lab coat rental	Cintas Corp	\$197.34	PRCC,24*87535
06/18/2024	Produce resale	Crook Brothers Inc.	\$620.20	PRCC,25*03983
06/21/2024	Telephone service	Frontier Comm Corp Web	\$197.90	PRCC,25*20978
12/09/2023	Hams for resale	Gordon Food Service	\$3,541.00	PRCC,24*84911
06/27/2024	Screening kits	Hygiena	\$2,021.33	PRCC,25*21015
05/21/2024	Genetic testing materials	Illumina Inc E-Com	\$500.00	PRCC,24*87708
06/11/2024	Promotional items	IN Identitylinks Inc.	\$2,566.40	PRCC,24*87565
06/28/2024	Label printer ink	Intoprint Technologies	\$587.90	PRCC,25*04037
12/19/2023	Vet medications	Ironsides Animal Health	\$1,727.03	PRCC,24*19534
05/30/2024	Farm equipment parts	Jim's Farm equipment	\$25.12	PRCC,24*80609

05/29/2024	Farm equipment parts	Johnston Equipment LLC	\$415.86	PRCC,24*80660
03/01/2024	Lab equipment certifications	Keystone Certification	\$885.00	PRCC,24*25866
04/12/2024	Loads of stone	Linger Farms Inc.	\$900.00	GAX,24*98954
03/13/2024	Lab testing service	Matrix Sciences	\$1,614.60	PRCC,24*92166
06/12/2024	Tractor parts	Middletown Tractor Sales	\$1,035.67	PRCC,24*86581
04/30/2024	Mailing machine lease	PB Leasing	\$579.28	PRCC,24*41208
04/04/2024	Feed	Point Pleasant AG Service	\$159.80	PRCC,24*18715
06/26/2024	Pool supplies	Porters Pool and Spa	\$338.90	PRCC,25*03983
04/08/2024	WV law books	REI Matthew Bender	\$2,496.14	PRCC,24*22149
05/02/2024	Tablets and accessories	Remarkable	\$1,346.06	PRCC,24*50976
09/19/2023	Tractor parts	Ross Tractor Sales Inc.	\$899.63	PRCC,24*24005
08/22/2023	Forms	RR Donnelley-Paymetric	\$1,756.83	PRCC,24*93854
05/22/2024	Concrete	Smith Concrete	\$2,597.18	PRCC,24*83738
05/17/2024	Feed	Southern States Philippi	\$2,880.00	PRCC,24*63956
06/25/2024	Herbicide	Southern States Philippi	\$4,920.00	PRCC,25*03941
03/14/2024	Printed shirts	SQ Corporate Identity	\$664.00	PRCC,24*82539
06/24/2024	Mower parts	SQ King & Sons LLC	\$2,639.32	PRCC,25*03941
04/11/2024	UPS towers	State Elec Supply 112	\$3,310.00	PRCC,24*25902
04/03/2024	Audio equipment	Sweetwater Sound	\$2,124.96	PRCC,24*25902
06/27/2024	Food resale	US Foods	\$2,355.00	PRCC,25*03983
05/21/2024	Test kits	USDA, APHIS. NVSL	\$409.00	PRCC,24*86724
03/13/2024	Specialty paper	Veritiv Operating Co.	\$2,178.64	PRCC,24*79947
06/18/2024	Sewer chemical tabs	Water Services LTD	\$1,334.40	GAX,24*04528
05/28/2024	Background checks	Wave- Bonazzo Private	\$40.00	PRCC,24*86673
03/28/2024	Bulls / livestock	WV Cattlemens Association	\$10,800.00	GAX,24*04368

04/19/2024	Test kits	WWW.LGC.CO.UK	\$1,043.00	PRCC,24*56272
02/09/2024	Feed	Yauger Farm Supply Inc.	\$796.00	PRCC,24*40963
06/11/2024	PCR kits	Bio Rad Laboratories	\$2,564.52	PRCC,24*86625
06/19/2024	Test kits	Biomerieux	\$424.24	PRCC,25*21015
05/10/2024	Lab services	Eastern Lab Services	\$1,758.00	PRCC,24*50960
03/29/2024	Testing kits	Neogen Corporation	\$1,554.89	PRCC,24*22210
06/05/2024	Internet	Optimum Business	\$1,934.10	PRCC,24*95183
06/15/2024	Internet	Segra (Spirit Comm.)	\$1,776.20	PRCC,24*95183
06/24/2024	Testing kits	VMRD Inc.	\$482.65	PRCC,25*19692

Additional Detail: Although the individual transactions listed above fall below the limit requiring compliance checks to be verified, the agency aggregate spent for each vendor exceeded \$5,000.00 for the fiscal year under review.

Purchasing Division Recommendation:

1. The Purchasing Division recommends that the spending unit perform all compliance checks mandated by the Handbook and properly document those compliance checks in the contract file.
2. The Purchasing Division recommends that the spending unit’s procurement officer participate in training on this topic offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward.

Issue 6: wvOASIS Award Document Not Issued

Authority: Procedures Handbook Section 5.3.1.5

Explanation: The Purchasing Division Procedures Handbook requires that a procurement award document be issued for all purchases exceeding \$5,000 in value. This requirement ensures that the transaction is recorded in wvOASIS in a way that allows it to be easily identified and tracked and helps to prevent spending in violation of procurement laws, rules, and procedures.

Transactions in Violation: (9 Instances)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
11/06/2023	Firewall installation	Alpha Technologies Inc.	\$6,240.00	PRCC,24*60717
11/13/2023	Acoustic panels	AMZN MKTP US	\$5,471.85	PRCC,24*57709
03/18/2024	Additions for trucks	East Coast Truck	\$9,531.00	PRCC,24*18818
04/24/2024	AC units	Grainger	\$7,742.91	PRCC,24*43040
01/09/2024	T-shirts for resale	IN Tgraphics LLC	\$5,296.35	PRCC,24*19631
10/24/2023	Real estate appraisal	IN The RPC Group LLC	\$5,500.00	PRCC,24*60717
04/10/2024	Playground wood fiber	Maryland Materials Playground	\$5,113.95	PRCC,24*22088
09/14/2023	Software	Racarie Software	\$6,134.40	PRCC,24*29314
03/28/2024	Bulls / livestock	WV Cattlemens Association	\$10,800.00	GAX,24*04368

Purchasing Division Recommendation:

1. The Purchasing Division recommends that the spending unit issue a purchase order through wvOASIS and maintain a copy in the contract file for all transactions exceeding \$5,000.00.
2. The Purchasing Division recommends that the spending unit's procurement officer participate in training on this topic offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward.

Issue 7: Asset Tag Not Affixed

Authority: W. Va. Code § 5A-3-34; Surplus Property Operations Manual, Part II, Section 1.4

Explanation: The Surplus Property Operations Manual requires that all reportable assets must have a numbered identification tag affixed to the asset. Agencies are responsible for obtaining and placing the proper tags on the assets. This method of tagging assets helps to easily identify state assets during physical inspection and to guard against asset theft.

Transactions in Violation: (41 Instances)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
03/22/2024	Drive	Advantage Technology	\$7,988.90	PRCC,24*25902
07/10/2023	2 servers	Advizex Technologies LLC	\$41,471.50	PRCC,24*02102
12/12/2023	Fiber analyzer	Ankom Technology Corp.	\$17,465.00	PRM,24*38948
05/20/2024	Dryer	Ankom Technology Corp.	\$3,225.00	PRCC,24*87565
08/08/2023	Camcorder	Bestbuycom	\$2,427.38	PRCC,24*49522
02/07/2024	TV	Bestbuycom	\$1,711.99	PRCC,24*41020
09/18/2023	Welder	Big River Electric	\$1,099.56	PRCC,24*29209
06/17/2024	Trailer	Bridgeport Equipment	\$7,199.00	PRM,24*59442
08/22/2023	Manlift	Burns Industrial Equipment	\$22,900.00	PRC,24*13202
04/18/2024	Ice machine	Casto Technical Services	\$5,772.27	PRCC,24*63970
08/03/2023	Wrap machine	Global Equipment Company	\$7,078.51	PRM,24*08902
09/06/2023	Baler	Global Equipment Company	\$11,500.00	PRC,24*12360
08/04/2023	AC units	Grainger	\$4,140.44	PRCC,24*54248
11/16/2023	Freezer	Grainger	\$2,360.98	PRCC,24*92231
03/20/2024	Temperature calibrator	Grainger	\$1,072.64	PRCC,24*26960
04/03/2024	Refrigerator	Grainger	\$4,402.27	PRCC,24*22058
04/24/2024	AC units	Grainger	\$7,742.91	PRCC,24*43040
07/06/2023	Pump	Hajoca Charleston	\$1,006.24	PRCC,24*21382
11/16/2023	Seed germinator	Hoffman Manufacturing Inc.	\$4,000.00	PRCC,24*92171
12/07/2023	Convection steamer	Hooten Equipment Co LLC	\$22,561.53	PRM,24*35437
10/10/2023	5 laptops	HP Inc.	\$4,485.00	PRC,24*21929
02/21/2024	Label printer	Intoprint Technologies Inc.	\$12,495.00	PRM,24*40064
03/26/2024	Corn machine	Joes Machinery	\$5,199.94	PRCC,24*18818
02/01/2024	Generator	Lowes Home Centers LLC	\$16,205.35	PRM,24*51878
05/24/2024	Generator	Lowes Home Centers LLC	\$15,495.30	PRM,24*55189
05/22/2024	Milk tester	Lumenite Control Tech.	\$2,595.44	PRCC,24*67946
05/20/2024	Lidar camera	Matterport.com	\$2,944.68	PRCC,24*67946
04/05/2024	Molecular detection sys.	Neogen Corporation	\$15,649.00	PRCC,24*22087

03/19/2024	Circulator	Polyscience	\$1,320.99	PRCC,24*26960
04/18/2024	Circulator	Polyscience	\$1,320.99	PRCC,24*56302
05/17/2024	Pool lift	Poolwebaquatictech	\$4,448.77	PRCC,24*63970
08/23/2023	DNA extraction system	Qiagen LLC	\$28,071.00	PRM,24*10303
12/27/2023	Conference camera	SP Owl Labs	\$1,372.00	PRCC,24*16878
01/25/2024	Amplifier	Sweetwater Sound	\$1,229.00	PRCC,24*33883
11/14/2023	Unloader	T and I Farm Service	\$13,435.00	PRM,24*26182
10/07/2023	2 freezers	TFS Fishersci Ecom Chi	\$3,260.84	PRCC,24*29362
06/19/2024	Refrigerator	Thomas Scientific Holding	\$5,062.85	PRCC,25*21015
10/25/2023	Incubator	Thomas Scientific Holding	\$11,681.45	PRM,24*49696
11/14/2023	Stomacher	VWR International LLC	\$7,930.28	PRM,24*24550
12/21/2023	Freezer	VWR International LLC	\$13,456.39	PRM,24*35435
04/11/2024	Workstation	VWR International LLC	\$8,279.55	PRM,24*53481

Purchasing Division Recommendation:

1. The Purchasing Division recommends that the spending unit obtain a properly affix asset tags to all reportable assets. In conjunction with this, the spending unit must maintain accurate inventory records in wvOASIS.
2. The Purchasing Division recommends that the spending unit's procurement officer participate in training on this topic offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward.

Issue 8: Cert. of Non-Conflict Not Included

Authority: W. Va. Code §§ 5A-3-31 and 6B-2-5; Procedures Handbook Section 5.10

Explanation: The Purchasing Division requires all evaluators, advisors, and the agency procurement officer, despite the type of transaction, to sign a Certification of Non-Conflict of Interest form prior to contract award to ensure compliance with W. Va. Code § 5A-3-31 and § 6B-2-5 by affirming that they do not have a conflict of interest and did not communicate with the vendor during the solicitation, evaluation, and award period.

Transactions in Violation: (10 Instances)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
11/06/2023	Firewall installation	Alpha Technologies Inc.	\$6,240.00	PRCC,24*60717
11/13/2023	Acoustic panels	AMZN MKTP US	\$5,471.85	PRCC,24*57709
03/18/2024	Additions for trucks	East Coast Truck	\$9,531.00	PRCC,24*18818
01/09/2024	T-shirts for resale	IN Tgraphics LLC	\$5,296.35	PRCC,24*19631
10/24/2023	Real estate appraisal	IN The RPC Group LLC	\$5,500.00	PRCC,24*60717
04/10/2024	Playground wood fiber	Maryland Materials Playground	\$5,113.95	PRCC,24*22088
03/18/2024	Emergency generator repair	Parker Hannifin Corporation	\$12,151.00	PRM,25*21878
04/10/2024	Reaccreditation of lab	Perry Johnson Laboratory	\$5,925.00	PRM,25*19673
09/14/2023	Software	Racarie Software	\$6,134.40	PRCC,24*29314
03/28/2024	Bulls / livestock	WV Cattlemens Association	\$10,800.00	GAX,24*04368

Purchasing Division Recommendation:

1. The Purchasing Division recommends that the spending unit include a properly completed Certification of Non-Conflict of Interest form prior to contract award for all transactions exceeding \$5,000.00 and maintain a copy in the contract file.
2. The Purchasing Division recommends that the spending unit's procurement officer participate in training on this topic offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward.

Issue 9a: Miscellaneous (No WV-96)

Authority: Procedures Handbook Section 3.10.2.3

Explanation: The *Agreement Addendum* WV-96 is a document that can be utilized to counter a vendor's submission of alternate terms and conditions. It is only utilized after it is clear from the vendor's bid that alternate terms and conditions have been proposed.

Transactions in Violation: (1 Instance)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
10/05/2023	Excavator rental	Bridgeport Equip & Tool	\$615.00	PRCC,24*124036

Additional Detail: Due to having vendor terms and conditions located in the file, the WV-96 Agreement Addendum form is needed. The form was not located in the file.

Purchasing Division Recommendation:

1. The Purchasing Division recommends that the spending unit utilize the WV-96 to counter alternate terms and conditions when submitted with the vendor's bid.
2. The Purchasing Division recommends that the spending unit's procurement officer participate in training on the topics listed herein that are offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward.

Issue 9b: Miscellaneous (Not Following Emergency Procedures)

Authority: Procedures Handbook Section 5.4.3

Explanation: An Emergency purchase can only be made if the state agency designated procurement officer, exercising sound judgement and discretion, concludes in good faith and upon reasonable and sufficient grounds that some unforeseen or unexpected circumstance has suddenly created a situation requiring that commodities or services be immediately purchased by a state spending unit.

Transactions in Violation: (2 Instances)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
04/24/2024	AC units	Grainger	\$7,742.91	PRCC,24*43040
03/18/2024	Emergency generator repair	Parker Hannifin Corporation	\$12,151.00	PRM,25*21878

Additional Detail: The listed transactions did not contain documentation required of an Emergency Purchase.

Purchasing Division Recommendation:

1. The Purchasing Division recommends that the agency must first examine mandatory contracts for availability of the product or service and utilize such. For information on mandatory contracts see Section 3: **Acquisition Planning** of the Purchasing Procedures Handbook.
2. The Purchasing Division recommends that the spending unit’s procurement officer follow all rules stated in the Emergency Purchases Section of the Purchasing Procedures Handbook and ensures all staff utilizing emergency procedures through the state agency know and comply with said rules.
3. The Purchasing Division recommends that the spending unit’s procurement officer participate in training on the topics listed herein that are offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement

Issue 9c: Miscellaneous (Not following Statewide Contract Ordering Requirements)

Authority: Procedures Handbook Section 3.7.1.2.1

Explanation: Agencies should always refer to the ordering instructions, if present, on all open-end or statewide contracts for proper instructions prior to attempting to issue a delivery order.

Transactions in Violation: (2 Instances)

<u>Date</u>	<u>Description</u>	<u>Vendor</u>	<u>Amount</u>	<u>Invoice</u>
08/21/2023	Trailer tire	Glotfelty Tire Elkins	\$1,512.96	PRCC,24*90609
10/27/2023	Truck tire	Glotfelty Tire Elkins	\$684.00	PRCC,24*57606

Additional Detail: The agency must not pay the authorized dealer at any time. The Authorized Dealer will submit the ADO directly to Goodyear Tire & Rubber Company and Goodyear will reimburse the authorized dealer for all contract items.

Purchasing Division Recommendation:

1. The Purchasing Division recommends that the agency should always refer to the ordering instructions, if present, on all open-end or statewide contracts for proper instructions prior to attempting to issue a delivery order.
2. The Purchasing Division recommends the agency process an Agency Delivery Order (ADO) directly to the vendor to obtain goods or services in the amount of \$250,000 or less from these contracts, unless ordering instructions contained in the contract require Purchasing Division approval.
3. The Purchasing Division recommends the agency process a delivery order on an existing Central Master Agreement (i.e. open-end contract) that exceeds \$250,000 as a *Central Delivery Order (CDO)*.
4. The Purchasing Division recommends that the spending unit's procurement officer participate in training on the topics listed herein that are offered by the Purchasing Division and ensure that all procurement staff understand how to comply with this requirement moving forward

EXHIBIT B: COMPARISON WITH PRIOR INSPECTIONS

There has not been a previous inspection of the West Virginia Department of Agriculture to use as a comparison.

Summary of Problem Transactions		
<i>Findings</i>	<i>FY</i>	
	<i>2024</i>	
Failure to Bid at Central Level (Stringing)	1	
Failure to Bid at Delegated Level	59	
Statewide Contract not utilized	9	
Vendor Registration unverified/wrong Fee Code	1	
Failure to verify Compliance Checks	71	
wvOasis Award Document not issued	9	
Asset Tag/Number not affixed	41	
Cert. of Non-Conflict of Interest not included	10	
Miscellaneous Issue	5	
<i>Total</i>	<i>207</i>	

There are multiple training resources available from the Purchasing Division in-house training program, as well as, through on-line training modules. These training resources would assist in educating procurement staff in purchasing procedures/requirements. Additional information can be obtained by contacting Courtney Johnson, Administrative Service Manager 1, at (304) 558-4213 or by visiting the Purchasing Division's website <http://www.state.wv.us/admin/purchase/training/default.html>.

EXHIBIT C: AGENCY TRAINING REPORT

Importance of Training: The Purchasing Division has found that training in procurement significantly improves the ability of the spending unit to comply with applicable provisions of the West Virginia Code, the Code of State Rules and the Purchasing Division Procedures Handbook.

Statutory Requirements:

- W. Va. Code § 5A-3-60 requires that All executive department secretaries, commissioners, deputy commissioners, assistant commissioners, directors, deputy directors, assistant directors, department heads, deputy department heads and assistant department heads are hereby required to take two hours of training on purchasing procedures and purchasing cards annually.
- W. Va. CSR § 148-1-3.2 mandates that all designated procurement officers receive 10 hours of procurement training annually.

Available Training: The Purchasing Division has implemented a very robust training program that is available to all procurement officers subject to Purchasing Division oversight. That training includes:

- Online Modules
- Webinars
- Live Training Sessions
- Annual conferences
- Basic and Advanced Procurement Certification Programs
- Agency Specific Targeted Training

Training: The Purchasing Division records indicate that during the inspection period the following individuals within the spending unit have obtained training at our annual Purchasing Conference as shown below:

Alan Clemans – Attended 11 workshops (11 available)

Rita Gainer – Attended 11 workshops (11 available)

Laryssa Hoskins – Attended 11 workshops (11 available)

Megan Richardson – Attended 11 workshops (11 available)

Jami Thompson – Attended 10 virtual workshops (11 available)

Purchasing Division Recommendations:

The Purchasing Division recommends that all procurement officers, regardless of their status as designated or undelegated, participate in at least 10 hours of training annually and that all officials subject to the training requirements in W. Va. Code § 5A-3-60 take the required 2 hours of Purchasing and P-Card Training.

EXHIBIT D: AGENCY RESPONSE TO INSPECTION FINDINGS

Department of Agriculture

Issue 1: Stringing - Central

In addition to the Purchasing Division recommendations, Agriculture has taken or will take the following further action to address this issue.

1. Agriculture has reached out to other Departments for examples of lab supplies contracts and has scheduled a preliminary meeting with our laboratory staff on March 20, 2026 to determine path forward to implement appropriate contracts.
2. As most of the central (and agency in issue 2) occurred on pcard, beginning in February 2026, commodity reports for pcard purchases have been sent out to cardholders for reference to determine whether or not a purchase would need to be competitively bid.
3. Internal purchasing training was conducted in November 2025 with Division staff within Agriculture.
4. Starting July 1, 2026, Agriculture will be implementing a requisition process for any purchases \$1000 or greater not associated with a current contract. This will enable the agency to more appropriately monitor (and prevent) purchases that violate purchasing thresholds centrally within the Administrative Services Division.

Issue 2: Stringing - Agency

In addition to the Purchasing Division recommendations, Agriculture has taken or will take the following further action to address this issue.

1. A preliminary meeting with our laboratory staff on March 20, 2026 to determine path forward to implement appropriate contracts for laboratory needs. Additional meetings will be scheduled individually with Divisions, prioritizing those that have recurring purchases (such as sewer plant supplies, internet, etc.).
2. As most of the central (and agency in issue 2) occurred on pcard, beginning in February 2026, commodity reports for pcard purchases have been sent out to cardholders for reference to determine whether or not a purchase would need to be competitively bid.
3. Internal purchasing training was conducted in November 2025 with Division staff within Agriculture.
4. Starting July 1, 2026, Agriculture will be implementing a requisition process for any purchases \$1000 or greater not associated with a current contract. This will enable the agency to more appropriately monitor (and prevent) purchases that violate purchasing thresholds centrally within the Administrative Services Division.

Issue 3: Utilization of Statewide Contracts

In addition to the Purchasing Division recommendations, Agriculture has taken or will take the following further action to address this issue.

1. A quick reference sheet for Statewide Contract basics, include Purchasing Division-developed flowcharts was created and distributed to Division management and pcardholders.
2. Agriculture will be participating in the Statewide Contract webinar on March 25, 2026 and have invited Division staff to view with Administrative Services staff so discussion and questions about Agriculture-specific processes can be had after the webinar is concluded.
3. The implementation of a requisition system on July 1, 2026 should also have an impact on this issue as any purchases over \$1000 not from an existing contract will require pre-approval.

Issue 4: Vendor Registration

The Department of Agriculture will adopt Purchasing Division recommendations and seek a better understanding of this issue from the Purchasing Division Vendor Registration section.

Issue 5: Compliance Checks

In addition to the Purchasing Division recommendations, Agriculture has taken or will take the following further action to address this issue.

1. As most of the violations occurred on pcard, implementation of a requisition system as noted in comments for previous issues should additionally help Administrative Services complete compliance checks prior to purchases being made.

Issue 6: wvOASIS Award Document Not Issues

In addition to the Purchasing Division recommendations, Agriculture has taken or will take the following further action to address this issue.

1. Agriculture will be implementing a requisition system as noted in comments for previous issues for any purchases over \$1,000. All transactions noted for this issue would be subject to this requisition process, allowing Administrative Services to flag planned purchases needed a purchase order before the transaction is made.

Issue 7: Asset Tags Not Affixed.

In addition to the Purchasing Division recommendations, Agriculture has taken or will take the following further action to address this issue.

1. Beginning in February 2026, WVDA began reviewing asset listings and making necessary modifications to the records in OASIS to tag assets properly.
2. Additionally, as agency reviewed and collated requested inspection documentation, it was noted that several flagged assets by the inspector did not generate fixed asset documents in the system to process. As such, as part of the requisition being implemented will contain a field to note whether or not the purchase would be a reportable asset so these can later be reconciled to the system generated documents and a manual asset document added if one was not created.
3. Furthermore, ASD staff involved in pcard reconciliation (subcoordinator, Assistant Director) have been trained to look up commodity codes on the commodity table in wvOASIS to determine whether or not that code will generate an asset document if needed.

Issue 8: Certification of Non-Conflict of Interest

Agriculture agrees and will implement Purchasing Division recommendations.

Issue 9a: No WV-96

Agriculture agrees and will implement Purchasing Division recommendations.

Issue 9b: Emergency Procedures

Agriculture agrees and will implement Purchasing Division recommendations.

Issue 9c: SWC Ordering Instructions

Agriculture agrees and will implement Purchasing Division recommendations.