

State of West Virginia Purchasing Card Program

Presented by:
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Card Statistics and Utilization

Card Statistics and Utilization

- **Approximately 8,000 P-Cards Statewide**
- **192 Master Accounts**
- **130+ State Agencies**

Card Statistics and Utilization

- **Approximately 499,126 transactions were processed on the p-card during FY 2021.**
- **Average of \$953.00 per transaction**
- **Approximately \$475 million in dollar volume**
- **Approximately \$31.5 million in cost avoidance savings**

Card Statistics and Utilization

- **Estimates of the cost of the traditional process range from \$50 - \$200.**
- **Large number of check payments are made for low-value items to a large number of suppliers, a costly, inefficient process.**

Card Statistics and Utilization

- **When the payment method is switched to the p-card, efficiency savings range from 55% to 80%.**
- **Per the National Association of Purchasing Card Professionals (NAPCP), typical savings equates to \$63 per transaction!**

**Are we doing our part to
ensure that we are saving the
State as much money as
possible?**

**Using the p-card as the
payment mechanism is the
key!**



General Information

General Information

- **The p-card is the preferred method of payment providing an efficient and effective process for the payment of State expenditures.**
- **The use of the p-card effectively decreases accounts payable expenses, cuts administrative program costs and offers increased control and monitoring of payments.**

General Information

- **The State Auditor's Office P-Card Policies and Procedures Manual establishes minimum standards for the use of the State of West Virginia P-Card.**
- **Each Spending Unit is required to develop and document appropriate internal control procedures to ensure proper program oversight, compliance with p-card policies and procedures and that p-card usage is consistent with this manual.**

General Information

- **It is the Spending Unit's coordinators' and cardholders' responsibility to be knowledgeable of and to follow all p-card policies and procedures, as well as all applicable purchasing laws and guidelines.**
- **Other members of agency staff with reviewing and approving responsibilities (agency heads, chief financial officers, department heads, directors, managers, supervisors, etc.) should also be knowledgeable of the aforementioned directives.**

General Information

- **The agency head shall serve as, or designate an individual to serve as, the Chief Financial Officer. The CFO is responsible for the administration, monitoring and oversight of a Spending Unit's p-card program.**
- **The P-Card Division must be notified by the CFO/Agency Head when there is a change to the primary coordinator position.**

General Information

- **Each P-Card Coordinator shall hold a position of knowledge and experience of the responsibilities delegated to them.**
- **Additionally, the Chief Financial Officer must designate a financial P-Card Coordinator to act as a backup coordinator to approve payments in the event the primary coordinator is unavailable for that function.**
- **No cardholder shall be their own coordinator without a written waiver from the State Auditor's Office Purchasing Card Division.**

General Information

- **Any member of a Spending Unit's staff finding an instance of unlawful use, possible fraud, misappropriation, or mismanagement with the p-card to report such discovery to the CFO immediately.**
- **The CFO shall report all aforementioned instances to the State Auditor's Office at pcardselfreport@wvsao.gov within 24 hours of his or her discovery. Internal p-card investigations do not supersede this requirement.**

General Information

Fraud, Misuse & Abuse

- **West Virginia Code §12-3-10b**
- **Legislative Rule 155 CSR 7**
- **Failure to comply with p-card policies and procedures, rules, and law associated with the State P-Card Program may result in revocation or limitation of p-card privileges, a period of probation, or mandatory p-card training in addition to any other discipline deemed necessary or appropriate by the Spending Unit.**
- **Instances of unlawful use, possible fraud, misappropriation, or mismanagement with the p-card shall be reported immediately to the CFO and upon their discovery shall report all aforementioned instances to the State Auditor's Office at pcardselfreport@wvsao.gov within 24 hours of his or her discovery.**

General Information

➤ **Self Reporting – pcardselfreport@wvsao.gov**

Examples:

- **Gift cards without prior approval**
- **Personal purchases**
- **Employee fraud**

➤ **State Auditor's Office Public Integrity and Fraud Unit**

- **Steve Connolly, General Counsel/Deputy State Auditor/Director steve.connolly@wvsao.gov**
- **Kelly Snyder, Fraud Unit Case Manager kelly.snyder@wvsao.gov**

General Information

Types of Purchasing Cards

- State P-Card (One Card)
- Travel Card
- Ghost Account (Department Travel/AP Card)
- Emergency Card
- Managed Spend Card (Declining Balance)
- Virtual Card
- Fleet Card



General Information

- **Transactions are permitted on the p-card as long as your agency/institution can provide documentation of its authority for purchases, if requested, and all applicable laws, rules and regulations, purchasing policies, and other governing instruments are adhered to.**
- **Check with Procurement Officer/Division to ensure the cardholder is aware of any relevant encumbered documents.**

General Information

- **Cardholder must review all transactions to ensure that they are legitimate, for official State business, and that all required documentation is included.**
- **Cardholder or proxy is responsible for reconciling their individual transactions each month by the scheduled payment date.**

General Information

Supporting Documentation

- **All supporting documentation is documentation required by applicable laws, rules and regulations, p-card policies and procedures, and other governing instruments.**
- **All supporting documentation must be attached to every transaction within the reconciliation software.**
- **Agencies should adopt a “zero tolerance policy” for missing or inadequate documentation.**

General Information

P-Card Delegation is PROHIBITED!



Program Oversight and Evaluations

Program Oversight / Program Evaluations

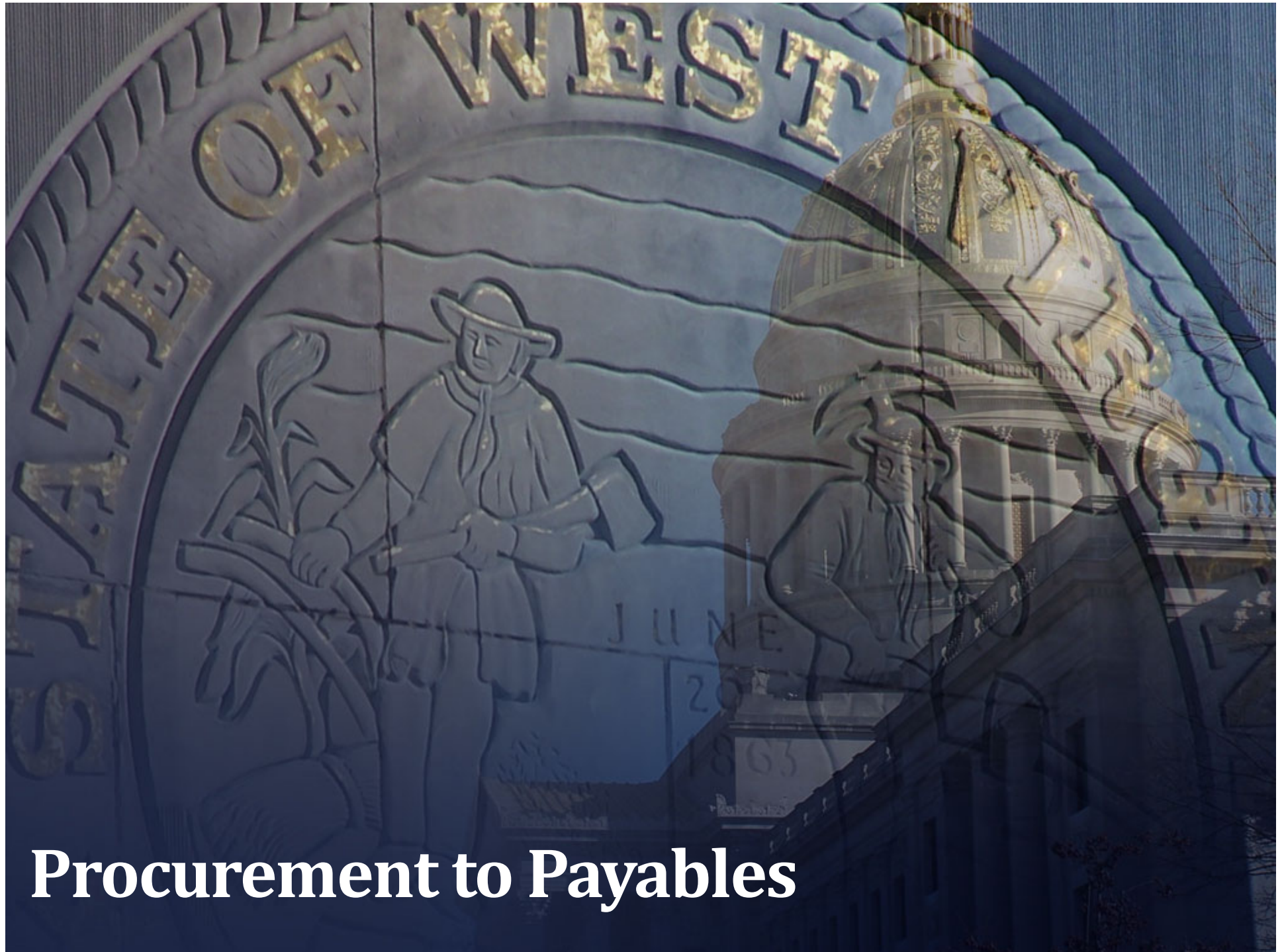
- **The State Auditor's Office conducts program evaluations of State agency spending units. The purpose of a program evaluation is to assist our office and agency management in understanding the effectiveness of an agency's purchasing card program and whether it accomplishes objectives.**
- **Items reviewed may include:**
 - ✓ **Transaction detail**
 - ✓ **Internal controls**
 - ✓ **Operational / accounting procedures**

Program Evaluation Process

- **The Program Evaluation Section will visit your agency onsite and explain the process.**
- **Upon completion of a review, a report will be issued.**
- **The agency will have the opportunity to add comments to the report before it is finalized.**
- **A final report will then be issued.**
- **Unlike an audit, the Program Evaluation Section will then directly assist you in implementing any changes or improving your purchasing card program.**

Contact Information

Anthony Woods
Deputy State Auditor
Director of Program Oversight and Budget Analysis
304-558-2251 ext. 2426
Anthony.Woods@wvsao.gov



Procurement to Payables

**How many of you have
worked in payables before?**

How well do payables and procurement communicate?

**How often does the
Procurement Officer/Division
talk to the Payables
Officer/Division, let alone the
cardholder?**

**Is the cardholder required to
check with Procurement
before making a purchase?**

**Does a cardholder even know
that an award document has
been created for them to use?**

The existence of a Statewide Contract requires an award document regardless of the dollar amount.

Standard Terms and Conditions

15. PAYMENT METHODS: Vendor must accept payment by electronic funds transfer and P-Card. (The State of West Virginia's Purchasing Card program, administered under contract by a banking institution, processes payment for goods and services through state designated credit cards.)

Revised 06/05/2019

Purchasing Division Handbook

5.6 Payment Process: To promote good public relations, state agencies should establish internal procedures to expedite payment of vendor's invoices. Any questions regarding invoice processing may be directed to the State Auditor's Office at (304) 558-2261.

5.6.1 State Purchasing Card: When possible, the spending unit is encouraged to use the State Purchasing Card. Use of the State Purchasing Card, however, is not justification to avoid utilizing statewide or agency contracts but is simply a method of payment.

Agencies must use statewide contracts, unless specifically exempt by the Purchasing Director. For more information, refer to the State Auditor's Office Purchasing Card Program Procedures located at <https://www.wvsao.gov/PurchasingCard/Default#Forms>.

5.6.2 Electronic Fund Transfer (EFT): Vendors and agencies not utilizing the Purchasing Card must utilize electronic funds transfer as a method of payment. The West Virginia Auditor's Office will only issue checks in rare circumstances. For more information, visit <http://www.wvsao.gov>.

**Remember that the p-card is
just a method of payment but
can greatly help out
Procurement!**

**The p-card can be used to
release encumbered funds.**



P-Card in wvOASIS

P-Card in wvOASIS

Primary P-Card Tables

- **PRCUU** – Unreconciled Transactions
- **PRCUT** – Paid Transactions
- **HIERLVL** – Hierarchy String Table
- **PRCUHI** – Coordinator's assigned to a hierarchy string
- **PRCUI** – List of Cardholders















P-Card in wvOASIS

Add to Favorites option

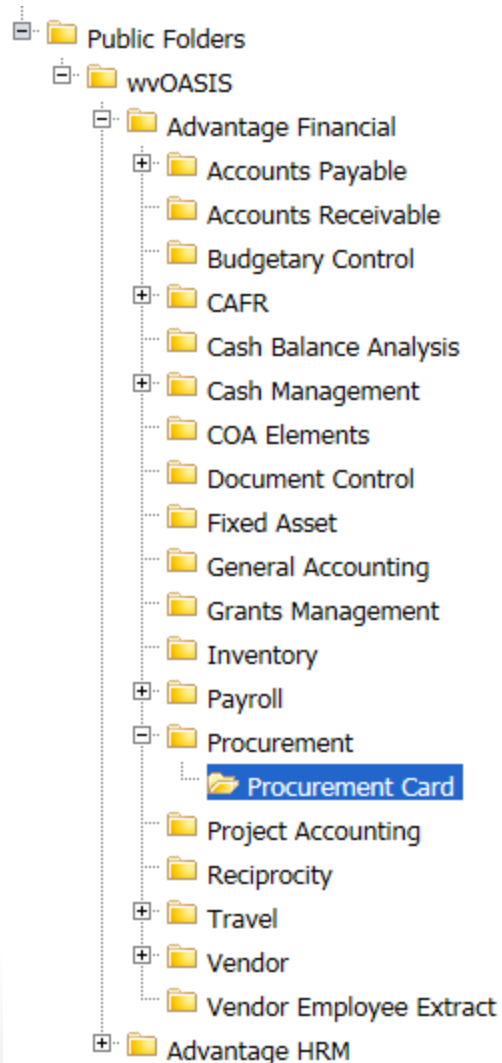
- **PLOC** – Site IDs
- **ACTPL** – Accounting Template
- **COMMOB** – Commodity Code with Object Code
- **PCCQ** – PCC query table
- **PCNFG** – P-Card Cycle Dates
- **VCUST** – Vendor Customer

P-Card in wvOASIS

P-Card Cycle dates found on PCNFG

Billing Cycle Start Date	Billing Cycle End Date	Scheduled Payment Date
06/16/2021 	07/15/2021 	07/29/2021
07/16/2021 	08/16/2021 	08/30/2021
08/17/2021 	09/15/2021 	09/29/2021
09/16/2021 	10/15/2021 	10/28/2021
10/16/2021 	11/15/2021 	11/30/2021
11/16/2021 	12/15/2021 	12/28/2021
12/16/2021 	01/17/2022 	01/27/2022

P-Card in wvOASIS



	Title ^
	WV-FIN-PCARD-001 - PCard Demographics
	WV-FIN-PCARD-002 Procurement Card Activity
	WV-FIN-PCARD-002 Procurement Card Activity-Warehouse
	WV-FIN-PCARD-005 Non-Reconciled Procurement
	WV-FIN-PCARD-007 - Travelers Requiring Credit Limit Increases
	WV-FIN-PCARD-008 Paid and Unpaid Pcard Bank Statements
	WV-FIN-PCARD-009 Agency Spending Report
	WV-FIN-PCARD-010 Reconciled Audit Log
	WV-FIN-PCARD-012 - PCard Coordinator Listing
	WV-FIN-PCARD-013 Employee to PCard Comparison
	WV-FIN-PCARD-014 Reconciliation by Agency
	WV-FIN-PCARD-015 Virtual Purchase Order (VPO) Information
	WV-FIN-PCARD-016 Summarized Transaction Review
	WV-FIN-PCARD-040 - PCard Transactions Missing Attachments

Questions?

pcardoperations@wvsao.gov



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