

# State of West Virginia Purchasing Card Program

Presented by:  
Travis Mulanax, Assistant Director of Operations

John B. McCuskey  
State Auditor





# 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](mailto: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](mailto:pcardselfreport@wvsao.gov) within 24 hours of his or her discovery.**

# General Information

➤ **Self Reporting – [pcardselfreport@wvsao.gov](mailto: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](mailto:steve.connolly@wvsao.gov)**
  - **Kelly Snyder, Fraud Unit Case Manager [kelly.snyder@wvsao.gov](mailto: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
- Instant 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](mailto:Anthony.Woods@wvsao.gov)**



# Card Statistics and Utilization

# Card Statistics and Utilization

- **Approximately 7,700 P-Cards Statewide**
- **192 Master Accounts**
- **130+ State Agencies**

# Card Statistics and Utilization

- **Approximately 504,417 transactions were processed on the p-card during FY 2022.**
- **Average of \$950.00 per transaction**
- **More than \$479 million in dollar volume**
- **Approximately \$31.8 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!**



# Procurement to Payables

**Did you know?**



**That since Oasis Financials  
went live in 2014...**

**There have been  
approximately 30,000 ACT  
documents submitted to final.**

**There have been  
approximately 140,000 APO  
documents submitted to final.**

**There have been  
approximately 405,000 ADO  
documents submitted to final.**

**Approximately 600,000  
agency level award  
documents!**

**Millions of dollars  
encumbered every year...**

**BUT**



**What is being used to release  
the encumbrances?**

**Have you ever considered  
that there is an ultimate  
option per best practices?**

**It's the P-Card!**

**The P-Card as the preferred method of payment is also the preferred mechanism to release encumbrances.**

**How often does the  
Procurement Officer/Division  
talk to the Payables  
Officer/Division?**

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

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



# 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

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



**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

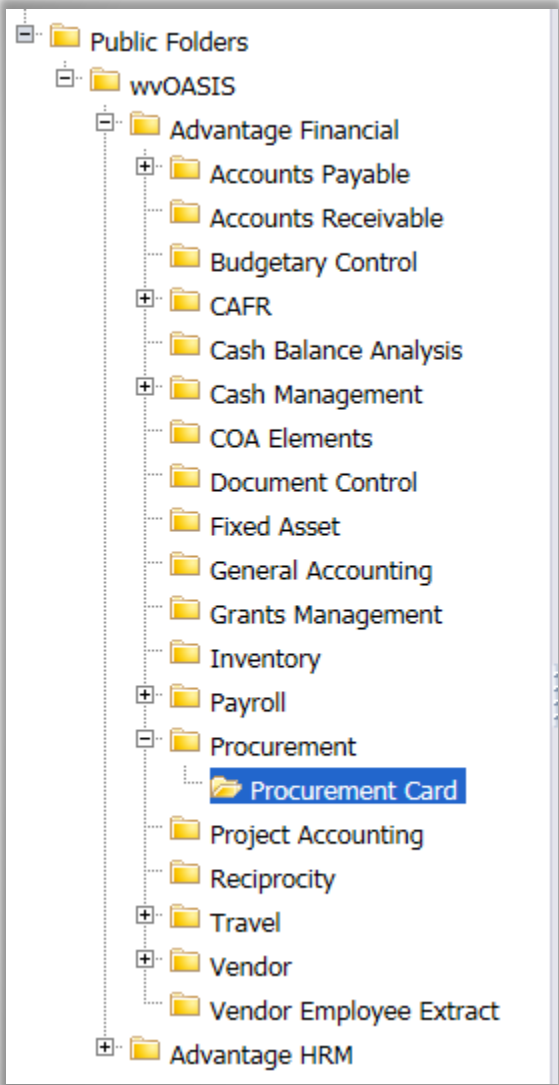
- **PLOC** – Site IDs
- **ACTPL** – Accounting Template
- **COMMOB** – Commodity Code with Object Code
- **PCCQ** – PCC query table
- **PCNFG** – P-Card Cycle Dates
- **VCUST** – Vendor Customer

# P-Card in wvOASIS

## P-Card Cycle dates found on PCNFG

Billing Cycle Start Date	Billing Cycle End Date	Scheduled Payment Date
06/16/2022 	07/15/2022 	07/28/2022
07/16/2022 	08/15/2022 	08/29/2022
08/16/2022 	09/15/2022 	09/29/2022
09/16/2022 	10/17/2022 	10/28/2022
10/18/2022 	11/15/2022 	11/29/2022
11/16/2022 	12/15/2022 	12/29/2022

# 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](mailto:pcardoperations@wvsao.gov)



[WVSAO.GOV](http://WVSAO.GOV)