

The background of the slide features a large, semi-circular seal of the State of West Virginia. The seal is embossed on a dark, textured surface and contains the text "STATE OF WEST VIRGINIA" around its perimeter. In the center of the seal is a relief depicting two men shaking hands over a plow, with a sheaf of wheat and a bundle of cotton nearby. Below the seal, the words "JUNE 20 1863" are visible. In the background, the West Virginia State Capitol building is shown, featuring a prominent white dome with a gold top. The entire scene is overlaid with a semi-transparent dark blue filter.

WVSAO Auditing Payables/Purchasing Review

2023

AGENDA

- Documentation – Contract/Invoice/Receipt
- EFT
- Advance Payment
- Office Space / Storage Space Update
- Reminders
- Reject Reasons
- WVSAO.GOV
- Questions

Documentation

Auditing Tools:

- **Title 155 Legislative Rule**
- **Invoice Number Policy**
- **State Purchasing Division Procedures Handbook**
- **Exempted Departments Procedural Rules**
 - Required to be filed with the SOS website

Documentation

Three Elements:

1. **Contract/Purchase Order – Memorialize Agreement**
2. **Invoice – Breakdown of goods or services provided**
3. **Receipt – Who received and how much**

Documentation - Contract

Contract Terms:

- **Vendor name and address**
- **Description of services/goods (unit price)**
- **Term of contract**
- **Signed by both parties prior to receipt of any goods or services**
- **Attorney General's Approval**

Documentation - Invoice

General Invoice Review:

- Match Vendor Name, Address (Remit address if listed) – Identical **(Title 155 - 3.4)**
- Description, Quantity, and Unit Price of Goods or Services must match contract **(Title 155 – 3.1.1 & 6.1.2)**
- Invoice total matches Oasis
- Vendor Invoice Number (Match invoice, INP policy or approved exception) **(Title 155 – 2.25)**
- Dates of Service on invoice must match Oasis and be within Contract period **(Title 155 – 3.1.2 & 6.1.6)**
- Certified Received and Approved Stamp with Legible Signature **(Title 155 – 3.1.3)**
- One or two minor alterations on invoice items with initials allowed, if additional then new vendor invoice needs to be requested. **(Title 155 – 3.5)**
- All PII information redacted **(Title 155 – 3.1.6)**

Documentation - Invoice

General Invoice Review: Cheat sheet

- Match Vendor Name, Address – Identical
- Description, Quantity, and Unit Price of Goods or Services must match contract
- Invoice total matches Oasis
- Vendor Invoice Number (Match invoice, INP policy or approved exception)
- Dates of Service on invoice must match Oasis and be within Contract period
- Certified Received and Approved Stamp with Legible Signature
- One or two alterations on invoice items with initials allowed, if additional then new vendor invoice needs to be requested.
- All PII information redacted

Documentation – Receipt

Receipt

- Were the goods or services received in good condition
- Were they received in the correct quantity
- Who is accountable
- Required: Description, quantity, date received, signature of receiver. Form also requires Vendor name and address.

Attached Manual Receiving Report or process on (RC) document

EFT

Updating processes to strengthen our internal controls, take advantage of time tested, reliable technology plus saving dollars and time

EFT is a much faster, safer option

- Arrives in the vendors account two to three business days after scheduled payment date
- Lowers cost
- No human intervention required
- No lost checks to be reissued
- Reduced theft, fraud risk

EFT

- Checks are printed each Monday, and mailed on Monday or Tuesday, depending on volume
- No change in frequency of EFT files being transmitted – each business day
- All vendors should accept P-Card or sign up for EFT

EFT

How to sign up for EFT:

- Go to WVSAO.gov
- Locate E-Payments Tab
- Company eVendor Agreement(Setup)
 - Instruction page and form provided
 - Submit completed form

Pre-Approval for Advance Payment

Advance Payment:

Advance Payments:

If you have a payment request for an advance payment, please request prior approval before submitting. **SB 587** requires Auditor's approval for advance payments. If your payment is for current month services, please set scheduled payment date for the end of the month.

Generally approved for advance: Association dues and memberships fees, software subscriptions, software support, software license, License fees, warranties, conference registration fees. (One year period)

Pre-Approval for Advance Payment

Advance Payment Questions:

- Describe the business need to pay in advance
- Is the party viable (economic substance and has a history of delivering goods and services contracted)?
- Is the payment a standard industry practice (like software maintenance), etc. If not, why is this advance payment necessary?
- Concern whether this party will deliver contracted services?
- Email auditing@wvsao.gov with the answers to the above questions and title email (Advance payment Request). Attach approval email to your payment request!

Office Space / Storage Space Update

Effective 1/1/23 - Executive Branch Real Estate Policy

- Any new lease for office space/storage space or upon amendment or renewal for existing leases must be recorded in wvOASIS as an ACT
- 3rd Party Approval Process to the Governor's office
- Payment will move to PRM/PRC documents
- Also covered in policy are real estate purchases being entered into wvOasis as an APO
- Questions with ACT creation or 3rd party approval please contact helpdesk@wvoasis.gov

Office Space / Storage Space Update

myApps Enterprise Readiness

[Click Here for Important System Alerts](#)

Outreach Sessions

Outreach Sessions

Please choose a Section and Sub-Section from the dropdowns below.

Procurement

Facilities/Real Estate

Description	Event Name	Event Date
 Lease Exemptions	Real Estate Policy	04/06/2023
 Leases	Real Estate Policy	04/06/2023
 wvOASIS Logistics II Facilities/Real Estate Management Powerpoint		
 wvOASIS Procedure for ACT Leases	wvOASIS System Procedure	04/06/2023


Office Space / Storage Space Update

- 3rd Party Approval Process
 - Agency reassigns to 3rd party approver
 - Governor's Office designated user for Lease agreements
 - Instructions are located on myApps → Enterprise Readiness → Training → Procurement → General Procurement Documents

Training Materials

Please choose a Section and Sub-Section from the dropdowns below.

Procurement General Procurement Documents

Description	Event Name	Event Date
 Third Party Approver Workflow	Third Party Approver Workflow Procedure Update	07/08/2014

Reminders

Agency Workflow Review:

The reminders that are going to be covered through-out this presentation **should be reviewed in workflow and rejected internally if errors are located**. This will increase the likelihood the payment request will not need to be returned after SAO Audit review. Examples (No attachment, vendor name, invoice number, invoice total, itemization, etc)

All PII information needs to be redacted:

Examples: Full Social security number, driver's license number with first and last name, Date of birth, routing and account number on personal checks, etc. **(Title 155 – 3.1.6)**

Vendor name and address matching:

If the vendor's name does not match exactly then payment request must include vendor name inconsistency form. If address does not match, then payment must be rejected. Vendor name and address cannot be hand changed. **(Title 155 – 3.5)**

Vendor invoice number:

If the vendor's invoice does not provide a vendor invoice number, then you must look to the Invoice number policy to see how the vendor invoice number is to be determined. If the invoice in Oasis does not match the policy, please see if your department has an exception on file. **(Vendor Invoice Number Policy)**

West Virginia State Auditor's Office

Agency Acknowledgement and Request to Process a Vendor Name Inconsistency Payment

Agency acknowledges and confirms the following vendor has been contacted in reference to a vendor name inconsistency between the attached invoice, Contract/Purchase Order or wvOASIS vendor file and that the vendor is taking the necessary steps to correct the discrepancy.

- **Vendor Name as it appears on the following:**

Vendor name on invoice: _____

Vendor name in wvOASIS: _____

Vendor name on Contract/Purchase Order: _____

- **Date of Contact:** _____

- Signature below confirms the attached vendor invoice is from the same vendor that provided the goods or services and remittance is being made to the correct party.

This approval form will be valid for a period of 60 days beginning on the date the Department Administrator or CFO signs this completed form. Invoices submitted past the 60 day period will be returned pending correction.

REQUIRED APPROVAL - Department Administrator or CFO signature and date

(Manual Signature Required)

(Date)

[Attach this completed form with the vendor invoice]

Reminders

Prior approval for HLD/SPEC and Manual required:

Please provide the following in your email request for Request for Manual Check or Department Pickup. **Please email prior to submitting document to level 6:**

- **Email Subject Line – Indicate if Manual or HLD request**
- **Completed special handling form with authorized manual signature of CFO or Department Administrator**
- **Vendor name**
- **Document number**
- **Detailed reason for request**
- **Does the vendor accept Pcard?**
- **Vendor set up for EFT?**

- The above information is necessary when reviewing the request and becomes part of the documentation for record. If you have any questions, please do not hesitate to email us at auditing@wvsao.gov. Please add the approval email and the form to the header of the GAX or (IN) document.

General Information	Disbursement Options	Discount Terms	Misc Vendor ACH Details
Disbursement Category: <input type="text"/>		EFT Status: <input type="text"/>	
Schedule Payment Date: 03/18/2022 <input type="text"/>		Handling Code: <input type="text"/>	
Disbursement Priority: 99 <input type="text"/>		On Line Disbursement Rqst: <input type="checkbox"/>	
Disbursement Type: Check		Taxpayer Id: <input type="text"/>	
Disbursement Format: REG <input type="text"/>		Taxpayer Id Type: <input type="text"/>	
Single Payment: <input type="checkbox"/>		Pay Third Party: <input type="checkbox"/>	

West Virginia State Auditor's Office

Request for Manual Check or Department Pick Up

*** REQUIRES PRIOR APPROVAL BEFORE SUBMISSION ***

Email prior approval request **must** be received by **11:00 am** for a Manual Request.

Please check the applicable request(s) box:

Manual (Warrant is ready same business day and held)

NOTE: You must check the "On Line Disbursement Request" box, set the Schedule Payment Date to today's date, and change disbursement category to HLD on the payment request for the Manual Warrant to process properly.

Hold the Warrant for Department Pick Up (HLD Disbursement Category)

Please list wvOasis Document Codes and Document ID Numbers:
(Example: PRM 2100000123 and GAX 2100000123)

Blank area for listing wvOasis Document Codes and Document ID Numbers.

List the specific, detailed reason why you need a Manual Warrant or Check held for Department Pick Up:

Blank area for listing the specific, detailed reason why you need a Manual Warrant or Check held for Department Pick Up.

REQUIRED APPROVAL - Department Administrator or CFO Signature/Date

Blank area for Department Administrator or CFO Signature/Date.

Blank area for Department Administrator or CFO Signature/Date.

West Virginia State Auditor's Office Request for Walkthrough Processing



Walkthrough (Payment request is reviewed the same day)

Note: This request does **not allow** a change in the disbursement category to HLD or SPEC. Request email deadline is 2:00 pm and this form **must** be attached to the GAX or IN header to be processed. If the payment is set to issue as an EFT and the scheduled payment date is not a future date, then the process will begin on the next business day. If the payment is set for a physical check, the payment will be issued on the next scheduled check disbursement run.

Walkthrough documents allowed will be limited

Please list wvOasis document codes and document ID numbers
(EX. PRM 1900000123, GAX 1900000123)

List the detailed reason why you are needing your payment to
walkthrough the Auditing process.

REQUIRED APPROVAL - Department Administrator or CFO signature and date



West Virginia State Auditor's Office Request for Potential Duplicate Processing

wvOASIS document code and ID: _____

(ex. GAX 1600012345)

Note: Ensure you add a pound sign (#) to the end of your current vendor invoice number to bypass the wvOASIS duplicate invoice number check. For example, if the invoice number flagged as duplicate was 1000, the invoice number entered in the Vendor Invoice Number field is 1000#.

I certify I have done research on the Vendor Transaction History page in wvOASIS and this invoice is not a duplicate payment.

Signature of Agency Administrator or Chief Financial Officer

Date

NOTE: This **must be the Agency Administrator or Chief Financial Officer's signature.*

Reminders

Any attachments that are part of the purchase order or contract must be attached to the document header

Award Header (**AMA,APO,ACT**)

- Terms and Conditions documents (**Manually add attachment**)
- Pricing Attachments for master agreements with zero-dollar commodity lines (**Add pricing if not originally attached**)

Reminders

- Make sure attachment are in Black and White
- Please name PDF attachments names that identify contents
- Please make sure reimbursable grant payments have required supporting documentation attached.
- Please do not include copies of encumbrance documents on (IN) documents such as ADO, GRTAWD, APO, etc.

Reminders

Job Titles:

Make sure invoices have job titles that match the contract. We are having invoices with names and rates, but job titles are missing when the contract has job titles and rates.

Invoice description must match the contract descriptions:

Please make sure you are confirming the invoice description(s) matches the agreement/contract pricing page description(s). If it's not matching completely that is a rejection. **(Title 155 – 6.1.2)**

Price Location:

Especially in large contracts, please add location of pricing page/item number/change order # to the invoice to help locate price within the contract. **(Title 155 – 6.1.3)**

Vendor name change/Acquisition:

Please seek guidance from your legal department on the proper legal documentation to include with your change order (Contract reassignment, assumption agreement, name change, etc.)

Reminders

If invoice under contract rate:

Please note billing is under contract rate/amount for clarity and to avoid potential supplemental invoicing.

Batch Interfacing departments:

Please make sure a staff member is reviewing rejects daily to ensure documents are not returned without correction.

Reimbursement for Grants and other documents:

All documents that are reimbursing a vendor for actual costs require supporting documentation of those items/services need to be included with the payment request. The supporting documentation is typically actual invoices paid and/or payroll support for employees. The type of payments that require supporting documentation include but are not limited to: Employee reimbursement, reimbursable grants, advertising expenses, and any other contract that states actual costs are to be reimbursed.

Verify Department Administrator/CFO:

Please make sure this form is updated whenever a change is made in one of these two positions or if new designee for Membership dues or Association fees. **Needed on:** Special Processing forms, Vendor Inconsistency form, Potential Duplicate form, etc.

Reminders

Why disbursement was not made:

- Future scheduled payment date
- Once a week check writing
- Check fund cash balance

Contract signed after beginning dates of service:

Both parties need to sign contracts by the beginning date of service. If in the rare occasion your contract is signed by one or both parties after the starting dates of service of the contract include a CFO after-the-fact memo with the following elements . **(Title 155 – 2.10)**

- Reason this particular contract was signed late
- Steps being taken to ensure this does not happen in the future
- Request SAO to process current payment
- Memo signed by CFO

WV-48 form:

When utilizing the WV-48 form please make sure the top line of the form includes the vendor's name and address as required on the form. Any alterations on the form requires a new WV-48 to be attached with the original WV-48.

Reject Reasons

Reject Reasons:

- Dates of service not on the invoice / Oasis dates not matching invoice
- Vendor invoice policy “OTHER” # 16 – Invoice date, not end DOS as second element of the vendor invoice number
- Contract number not referenced / Incorrect number in document description field
- SAO forms not signed by authorized Department Administrator or CFO
- Vendor Name (No – VNI form) – Only 60 days and only one form
- PII Information is not Redacted

Auditing Tab

- Special Processing Forms
- Vendor name inconsistency form / Potential Duplicate form
- Invoice Number and Service Dates Policy
- Department Administrator/CFO/Dues Update form
- Daily Reporting of Payment Processing
- TITLE 155-01 Rules for Auditing



Questions???

SAO Auditing – auditing@wvsao.gov

Additional Resources

Travel Questions – pcard_travel@wvsao.gov

Oasis Questions – helpdesk@wvoasis.gov or financeteam@wvoasis.gov