

West Liberty University

Purchasing Card Handbook

Updated 09/2020



Table of Contents

Introduction	2
The Purchasing Card	2
Getting Started.....	2
P-card Activation and Management	2
Training	2
Activation	3
Transaction Limits	3
P-card Security	3
Cardholder delegation	3
Lost or Stolen Cards	3
Rules of Use	4
Tax Exempt Status.....	4
Hospitality	4
P-Card for Travel	4
P-Card for Purchasing of Goods and Services	5
Documentation and Reconciliation	5
Missing or Incomplete Documentation	6
Disputed P-card Transactions	6
Fraud, Misuse and Abuse.....	7
Personal or Fraudulent Transactions	7
Card Misuse and Consequences	7

Introduction

This WLU handbook has been drafted to conform to the West Virginia State Auditor's Office policy and procedures as well as other West Liberty University policies including Purchasing, Travel, Hospitality and Budget Management guidelines.

All employees charged with the responsibility of cardholder status should familiarize themselves with these guidelines, which can be found by visiting the following:

<http://www.wvsao.gov>

<http://westliberty.edu/business-office/purchasing-accounts-payable/>

The Purchasing Card

The State purchasing card or p-card is a credit card used to purchase goods and services for official University business. The p-card is the preferred method of payment for State expenditures. The P-card effectively decreases accounts payable expenses, cuts administrative program costs and offers increased control and monitoring of payments.

All purchases must adhere to University Purchasing Policy, Travel Policy, Hospitality Rules and Budget guidelines. Purchases should provide WLU with the best quality at the lowest price. Established State and Institution contracts should be utilized to obtain the best value.

The purchase card cannot be used for personal use. Intentional or accidental use of a P-card for personal use may result in card suspension. Personal transactions must be reported to your assigned P-card coordinator and repaid to the University immediately.

Getting Started

Any employee of West Liberty University is eligible to obtain a P-card. New requests must be made to the Agency Coordinator by a department supervisor/dean. Cards cannot be issued to temporary, contract, student or volunteer employees.

The Agency Coordinator will provide access to the p-card training portal within MyApps where most of the resources cardholders will use can be found. Once the request has been received, the Coordinator will assign a P-card coordinator to the new cardholder.

P-card Activation and Management

Training

All training materials and quizzes can be located by visiting the purple P-card training portal within OASIS MyApps and then clicking on the "Training Materials" tab. The WLU Purchasing Card Handbook will be sent to you via email by your assigned P-card coordinator.

The following must be completed before a new P-card can be ordered.

1. Cardholder Quiz
2. Ethics Quiz
3. Accept the Cardholder Agreement

Training must be renewed every other year to maintain cardholder eligibility. In addition, cardholders must attend any required University training sessions to remain eligible for cardholder status.

Activation

Card activation is completed by the employee using the WV Oasis Employee ID. The cardholder's WV Oasis Employee ID is found under the "Account" tab of the p-card training portal and serves as the cardholder's identification number.

NOTE: Even if asked for the last four digits of your SSN# only provide US Bank with your WV Oasis Employee ID

Once received cardholders should call 1-800-344-5696 and follow the prompts to set up a personal 4-digit pin. This pin cannot be accessed by the card coordinator and should be kept secure by the employee.

Transaction Limits

Purchases are restricted to the designated purpose and spending allotment for the card. Under no circumstances should a cardholder manipulate the ordering, billing or payment process in order to circumvent transaction or cycle limits. If a necessary purchase exceeds the account, spending authority cardholders should contact the Purchasing Department for assistance.

Requests for changes to the card spending allotment should be forwarded to both the appropriate supervisor/department head and the Director of Purchasing with a detailed description of the need for adjustment. Once approved by the VP of Finance and Administration, card adjustments can take several days to process; plan accordingly for seasonal adjustment requests.

P-card Security

The cardholder is solely responsible for the use and security of the purchasing card.

1. Upon receipt, immediately sign the back of the purchase card.
2. Allow no one else access to your purchase card or information contained on the card.
3. The purchase card always should be kept in a secure location.
4. Only use secure websites when making a payment that begin with https:// not http://.

Cardholder delegation

P-card delegation is prohibited. P-card delegation is 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. P-card delegation increases the risk of fraud and cardholder liability.

P-Card delegation includes allowing an individual other than the cardholder to:

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

Lost or Stolen Cards

Cards that are lost or stolen must be reported to ~~Citi~~ US Bank immediately by calling 1-800-344-5696. Transactions that have occurred due to a compromised card will only be refunded if the cardholder completes the dispute process with US bank.

After calling the 800 number and reporting the compromised card and disputed transactions a claim form will be emailed to the cardholder by US Bank. This form must be completed and returned by the cardholder. A copy of the form should be forwarded to the card coordinator.

The Agency Coordinator must report the dispute to the State Auditor's Office within 24 hours of the charge.

Rules of Use

Tax Exempt Status

West Liberty University is a West Virginia tax-exempt agency. Orders placed online with vendors such as Amazon or Walmart.com should also reflect this tax-exempt status. Cardholders must ensure the vendor is aware of the University's tax-exempt status prior to providing card details.

Sales tax is only appropriate for charges made outside the State of WV, for instance an out of state hotel charge will include tax. Cardholders should only use the card outside the State when necessary. Tax charges cannot be disputed through US Bank. It will be the responsibility of the cardholder to secure a refund for all WV tax charges.

Hospitality

State code defines hospitality as the purchase of food, non-alcoholic beverages, facility rental, entertainment and other expense relating to the reception of guests (non-employee of West Liberty University) for a specific event or function. Any transaction coded to Hospitality (79H148) requires an approved Hospitality Request Form to be attached in Oasis.

P-Card for Travel

Travel only cards are restricted to purchases for University approved travel expenses. All p-cards can be used for travel expenses.

A travel request must be completed and approved by any employee **prior** to traveling on behalf of the University even if the trip does not include expenses for the University. More information can be found in the University's travel policy. An approved Travel Request Form must accompany all related transactions for University Travel (79H127 and 79H128) within OASIS.

Purchases of this nature must be reconciled within three business days of the travel end date.

Travel expenses employees should secure on a p-card:

- registration fee payments
- airline ticket payments
- vehicle rental payments
- fuel for rental and State vehicles
- other transportation tickets
- hotel folio payments including business related costs such as business phone charges and business internet access

Food expenses or any personal expenses on hotel folios such as room service or movie expenses are prohibited. Food purchases are ONLY allowable for approved Athletic, Student and Academic team related expenses.

Authorized food purchases for athletic, student and academic team related expenses must not have gratuity that exceed 20% of the total food purchase.

Travel charges must also be reconciled outside of the Oasis system by using the Travel Settlement form. Copies of all travel expense receipts paid on the p-card must accompany the Travel Settlement form. See the University Travel Policy for guidance on reconciling travel transactions outside of WV Oasis.

P-Card for Purchasing of Goods and Services

Purchasing cards that are not limited as "Travel only" cards may be used to secure goods and services that fall within the card spending limits and the department budget allotment.

Purchases of this nature must be reconciled weekly. Weekly reconciliation is due on Thursdays by 4PM for all transactions processed during the prior week. **At no time should reconciliation be outstanding in excess of this one-week period.**

The VP of Finance and Administration and the President are the only individuals authorized to sign on behalf of the University. Any vendor-requiring signature must be forwarded to the Business Office for review prior to purchasing. Some vendors require agreement to terms and conditions prior to purchase. These should be forwarded to the Business Office and require additional documentation.

NOTE: It is the cardholder's responsibility to verify that the budget information is correct and that funds are available before placing an order.

Restricted items that cannot be purchased with a p-card:

- Personal items of any kind; gum, medicine, hygiene supplies
- Alcoholic beverages
- Personal food items, personal travel meals
- Cash, cash advances or cash credits

Restricted items that must have prior approval through the Business Office

- Purchasing \geq \$1,000
- Gift cards or certificates
- Printers, copiers, and toner
- Legal services
- Association Dues (Paid only by the Business Office)
- Insurance
- Cell phone upgrades, leases or renewals
- Contracts of any nature (i.e. maintenance, advertising, hotel contracts)

Documentation and Reconciliation

Cardholders are responsible for maintaining complete and accurate records of all purchases and retain these records for no less than two years.

Cardholders must logon to the red financial section of MyApps to reconcile p-card transactions.

- Traditional p-card holders must reconcile transactions each week; due Thursdays 4PM.
- Travel only users must reconcile within three business days of the travel end date.

Each transaction on the p-card must be matched to a legible and complete receipt.

- The receipt must be itemized or detail the goods, i.e. item description, quantity, price
- The vendor's name must be on the receipt
- The receipt must include the date of purchase
- Receipts must be legible and without missing content
- University travel charges must be accompanied by an approved Travel Request form
- Hospitality charges must be accompanied by an approved Hospitality request form and a list of attendees
- Charges in excess of \$1,000 must be accompanied by an approved purchase requisition signed by the Director of Purchasing or VP of Finance.
- Charges in excess of \$5,000 must be accompanied by two competing quotes, a letter of sole source designation, or a State/Institution contract number.

Supervisor Approval

Each month a summary of transactions is sent to area managers for approval. Managers are allowed one week to review the material before submitting approval to the Agency Coordinator.

It is a good practice for cardholders to monitor their monthly statements. Card Statements are available on US Bank Access Online. You can set up your account or view your existing account by visiting:

<https://access.usbank.com>

Missing or Incomplete Documentation

If a receipt is lost, the cardholder must attempt to work with the vendor to see if a replacement is available. If a duplicate is unavailable from the vendor, the cardholder must re-create the itemized receipt using a University Exception Sheet. This sheet must be signed by the cardholder's supervisor and forwarded to the Business Office.

Coordinators may suspend cardholder privileges after three instances of Exception Sheet use.

Disputed P-card Transactions

Disputed transactions may result from failure to receive goods, fraud, misuse, defective merchandise, incorrect amounts, duplicate charges, etc. For all instances other than a stolen or compromised card, cardholders should attempt to resolve the dispute with the vendor. If unable to resolve with the vendor, then promptly contact your assigned P-card coordinator.

NOTE: A dispute must be resolved within 60 days of the statement date.

Transactions may not be disputed for WV sales tax charges. If a charge is disputed for any reason other than WV, tax the status of the transaction should be marked as "Disputed" and the appropriate Dispute reason code should be marked in Oasis. When the vendor resolves the issue, the status can be marked as "Dispute Resolved".

Fraud, Misuse and Abuse

Personal or Fraudulent Transactions

West Virginia Code, §12-3-10b, states:

“It is unlawful for any person to use a state P-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.”

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.

Instances of unlawful use, possible fraud, misappropriation, or mismanagement with the P-Card shall be reported immediately to the Director of Purchasing/ Agency Coordinator and the State Auditor’s Office.

Card Misuse and Consequences

P-Card holders failing to properly follow the policies and procedures, rules, and laws associated with the State P-Card program will be subject to disciplinary action. The University may limit or revoke P-Card privileges at its discretion and may require mandatory additional training.

Any action that can be construed as fraud will result in immediate loss of card privileges and disciplinary action recommended by the University.

The State of WV purchasing card program is highly regulated and multiple offenses of any action may result in disciplinary action at the discretion of the University.