



# Purchasing Card Policy and Procedures Manual

Effective July 1, 2024

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## Revision History

July 1, 2024 – This manual was re-organized to increase ease of use. Added sections to detail consequences of misuse of the P-Card, a glossary, and a revision history to track future changes.

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# 1 Introduction

## 1.1 General

This manual describes the policies and procedures adopted by West Liberty University (WLU) for the management of their Purchasing Card (P-Card) program. This handbook conforms to the West Virginia State Auditor's Office (SAO) policy and procedures as well as other WLU policies including Purchasing, Travel, Hospitality and Budget Management 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 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 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/>

## 1.2 Statutory Authority

The State of West Virginia (WV) P-Card program was established in 1996 by § 12-3-10a WV Code and is governed by Legislative Rule 155 CSR 7. The program's administrator for the State is the SAO, P-Card Division.

## 1.3 Scope

This P-Card manual contains the policy and procedures for the State P-Card program at WLU.

## 1.4 Policy

This P-Card manual establishes the minimum standards for the use of the WV P-Card at WLU.

WLU authorizes the issuance of P-Cards to permanent employees whose duties require them to purchase goods and services for business purposes. Cards are also issued to employees who travel on behalf of the University. All transactions must comply with the WLU Purchasing Handbook and Travel Handbook as applicable.

Misuse and non-compliance with the guidelines contained within this manual can have a negative impact on the P-Card program and the University. Due to this, cardholders must adhere to the guidelines contained in this manual which were developed to support the needs of the University. The consequences of non-compliance with these guidelines are explained in this document.

It is the responsibility of the individual cardholders to be familiar with the rules and guidelines contained in this manual. The Purchasing Department of the WLU Business Office is available to assist cardholders, supervisors, and other University personnel with their questions about the policies contained in this manual and other purchasing related inquiries.

## **2 Program Oversight – Roles and Responsibilities**

### **2.1 Roles and Responsibilities**

The WLU P-Card program requires collaboration and the cooperation of individuals from across campus to ensure a successful program.

Operations are generally decentralized, with each department able to make purchases on its behalf. Overall responsibility for the administration of the P-Card program resides with the WLU Business Office. In addition to the business office, other members of the campus community also have some level of responsibility for the program.

Responsibilities for the P-Card Program are delegated to the following individuals/roles at WLU:

Chief Financial Officer (CFO) / VP of Fiscal Affairs  
Agency P-Card Coordinator  
Dean, Chairs, VPs, Directors, or Designees  
Departmental Card Coordinator  
Supervisors  
Cardholders

In some cases, a single individual could fill several of these roles simultaneously.

### **2.2 Chief Financial Officer/VP Fiscal Affairs**

The CFO is responsible for the administration of and oversight of the WLU P-Card Program. The CFO will review on a quarterly basis the compliance of the P-Card Program with internal controls and accounting procedures. The P-Card Coordinator will meet with the CFO to discuss spot checks, self-reports, P-Card users and limits, and compliance with the P-Card Program. This will be documented and signed off on by the CFO.

The CFO will sign off on any P-Card transactions placed by the Director of Purchasing.

### **2.3 Agency P-Card Coordinator**

WLU's CFO or their designee will serve as the Agency P-Card Coordinator.

The Agency P-Card Coordinator's role is to serve as the subject matter expert for all P-Card matters. They will manage WLU's P-Card program, establish the policies and procedures for the program, ensure the program meets established objectives, and seek operational efficiencies for the program.

Areas of responsibility include, but are not limited to the following:

- Review the compliance of the program with other WLU policies.
- Report any instances of misuse, fraud, waste, or abuse to the SAO, P-Card Division.
- Develop internal controls for the P-Card Program.
- Ensure wvOASIS users are assigned the proper security roles according to their P-Card responsibilities.
- Verify potential cardholder's eligibility.
- Ensure completion of initial training requirements before submitting requests for new cardholders.
- Determining and verifying credit limits and swipe limits.

- Overseeing transaction reconciliation.
- Ensuring cardholders follow established P-Card policy.
- Disseminating updated P-Card information to all cardholders.
- Ensuring P-Cards are collected, cancelled, and destroyed upon termination or separation from the University.
- Performing annual reviews of P-Card utilization levels
- Identifying potential ethics violations.
- Running daily interfaces from wvOASIS to Banner and correcting any errors.
- Conducting annual training for all cardholders.
- Conducting individual training for new cardholders.
- Conducting remedial training for cardholders whose cards have been inactivated due to violations.

#### **2.4 Agency Sub-Coordinator**

The WLU Business Office may appoint others outside the business office as a sub-coordinator for their department. These sub-coordinators are responsible for the transactions for their assigned cardholders. They must be knowledgeable of all P-Card and Purchasing Policies.

Agency Sub-Coordinators must take the annual online P-Card and Ethics Training and Quizzes designated for the Agency P-Card Coordinator.

#### **2.5 Deans, Chairs, VPs, Directors, or Designees**

Deans, Chairs, Vice Presidents, Directors, or their designee for each college, program, division, or department are responsible for ensuring all employees with P-Cards in their area of responsibility comply with P-Card policies. They are responsible for requesting P-Cards for their teams and ensuring that they remain within their budgetary constraints. In order to ensure compliance, they must be knowledgeable of all P-Card and Purchasing policies and procedures.

#### **2.6 Cardholder Responsibilities**

The cardholder is responsible for all transactions charged to their P-Card. They must be knowledgeable of all P-Card, Travel, and Purchasing Policies and Procedures.

Cardholders are responsible for but not limited to the following:

- All transactions conform to the established P-Card and Purchasing Policies.
- Complete training when required.
- Ensuring the physical security of their P-Card and its' information.
- Notification of vendors that WLU is tax exempt for in-state vendors, PRIOR to placing orders.
- Submission of receipts and other documentation in a timely manner.
- Report any fraud, misuse, or abuse.
- Contact the vendor to resolve disputes and complete the dispute resolution process, See Appendix B.

#### **2.7 Internal Controls and Segregation of Duties**

Internal controls are in place to prevent fraud, waste, and abuse, ensure reliability of financial reports, manage the effectiveness of the program, and verify compliance with applicable laws, regulations, and policies. Compliance with these guidelines is managed through a point system (see Appendix 10.e), designed to encourage compliance while addressing shortfalls according to severity.

Cardholder's charges should be approved by their supervisor. Processors cannot review and approve their own charges or that of their immediate supervisor.

### **3 P-Card Information**

#### **3.1 Eligibility**

Any employee of WLU 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 or contract employees, students, vendors, or volunteers.

#### **3.2 Training**

Before a P-Card can be issued, prospective P-Card holders must take the training required by the State. The Agency Coordinator will provide access to the training portal within the SAO's MyApps site. 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.

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. Upon completion of the required State training, 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. Acceptance of the Cardholder Agreement

Cardholders that fail the training quizzes four (4) times and require the need to reset the account more than once will not be permitted to retake the quizzes and regain use of their P-Card for a period of 30 days.

WLU's Business Office will conduct mandatory training annually. It is the responsibility of the P-Card holder to attend one of the available sessions. Failure to do so will result in suspension of P-Card privileges until training is attended.

#### **3.3 Cardholder Agreements**

All employees seeking a P-Card must sign and adhere to the cardholder agreement as required by the issuer.

#### **3.4 Application Process**

Supervisors that require their employees to have use of a P-Card must fill out a simple application and return it to the P-Card Coordinator. You will need to provide the minimum information:

1. Employee's Full Name
2. Employee's Position
3. Employee's Email Address
4. Employee's Phone Number



5. Employee's Direct Supervisor
6. Requested Monthly P-Card Limit
7. Requested Single Swipe Limit
8. Type of Card Requested (General P-Card, Grant Spending Only, Travel Only)

### **3.5 Card 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.

### **3.6 P-Card Security**

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

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

### **3.7 P-Card 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.

## **4 P-Card Usage**

### **4.1 Official Business Use Only**

State P-Cards are to be used for official business use only, under no circumstances are personal charges ever authorized.

### **4.2 Compliance with WLU Purchasing Rules**

The P-Card must be used for the payment of goods or services that comply with existing WLU purchasing procedures and guidelines. The P-Card is intended to be a convenient method of payment, not a mechanism to circumvent State or WLU rules. Use of the card to violate WLU rules constitutes misuse, and the appropriate actions will be taken up to and including termination of P-Card privileges and possible HR actions.

Any questions concerning purchasing guidelines, or the appropriateness of using the P-Card for a transaction should be referred to the Procurement Office.

### 4.3 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 WLU) for a specific event or function. Any transaction coded to Hospitality (79H148) requires an approved Hospitality Request Form to be attached in Oasis.

### 4.4 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 manual. An approved Travel Request Form must accompany all related transactions for University Travel (79H127 and 79H128) within OASIS.

Individual travelers cannot use their P-Card for food purchase under any circumstances. P-Card holders traveling as part of a team, group, or club may use their P-Card for food purchase for the entire group or team if the total exceeds \$50 per day, and you are feeding the entire group. You must provide a list of who is being fed as part of the reconciliation process. If the cost of the meal is under the \$50.00 threshold, travelers must pay out of pocket and submit a reimbursement claim using the travel reimbursement form.

No meals will be provided/reimbursed for individual travelers if the duration of the travel is less than twelve (12) hours, regardless of location. (See travel handbook for more information)

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 club and academic team related expenses.**

Authorized food purchases for athletic, student club and academic team related expenses must not have gratuity that exceed 20% of the total food purchase. Gratuity in excess of 20% must be reimbursed to the State by the card holder. P-Cards may be cancelled until this overage is remitted to the State.

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 WLU travel manual for guidance on reconciling travel transactions outside of WV Oasis.

#### **4.5 Compliance with Ethics Rules**

All purchases made by WLU employees must comply with the West Virginia Ethics Act. The act can be found at <http://www.ethics.wv.gov/Pages/default.aspx>

#### **4.6 Restricted Purchases**

Restricted items that cannot be purchased with a P-Card include but are not limited to:

- 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

- Any purchases exceeding \$999.99
- Gift cards or certificates (See 4.19)
- Printers, copiers, and toner (Requires IT approval as well)
- Legal services
- Association Dues (Paid only by the Business Office)
- Insurance including any travel insurance policies
- Cell phone upgrades, leases, or renewals
- Contracts of any nature (i.e. maintenance, advertising, hotel contracts)

If you have a question about the restriction on a particular item, contact the P-Card Coordinator or Purchasing Department for guidance.

#### **4.7 Personal Purchases**

The purchase card must never 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 WLU immediately.

#### **4.8 Purchases Requiring Additional Approvals or Documentation**

There are goods and services that while authorized to be purchased with P-Card require additional authorization. See Appendix 10.a for a list of purchases as well as the additional authorization required. P-Card users who do not follow these guidelines will be considered misusing their P-Card and appropriate points and action will be taken.

#### **4.9 Ordering Using the P-Card**

If a cardholder has a P-Card that is not a “travel only” card, they are authorized to use their card for the purchasing of goods and services on behalf of the university. When using a P-Card, the cardholder must ensure that all WLU purchasing procedures are being followed. This includes having an approved purchase request for any purchase over \$999.99. For more information, see the WLU Purchasing Manual.

P-Card holders are reminded that they are not permitted to sign any documentation on behalf of the university aside from a credit card slip. Any contract / agreement / quote / etc. must be forwarded to the WLU Purchasing Office for review **prior** to the purchase being made.

**NOTE: If the purchase is under the \$999.99 limit, it is the cardholder's responsibility to verify that the budget information is correct and that funds are available before placing an order.**

#### **4.10 Tax Exempt Status**

WLU is a WV 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, cardholders are encouraged to contact the vendor before placing an order and providing a tax-exempt certificate to prevent taxes being charged for out of state vendors. 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. Cardholders who fail to secure a refund may be held responsible for reimbursement of the tax charges to WLU, and may lose their P-Card until it is remitted.

#### **4.11 Convenience Fees**

Some vendors may charge a fee for the use of a P-Card. These fees should be minimal, no more than 2-3% of the overall purchase. If the vendor charges more than 3%, contact the Business Office for authorization before making the payment.

#### **4.12 Returns**

Returned goods must be credited back to the P-Card. Debit cards, gift cards, or cash refunds are not acceptable for returned goods. Any deviation to this policy must be approved in writing, in advance by the Agency P-Card Coordinator. Once the credit has been received, it must be applied to the same accounting string as the original purchase.

#### **4.13 Disputing Charges**

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 sales 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".

#### **4.14 Unauthorized Purchases**

Any transaction that appears fraudulent, meaning that the cardholder did not place the order, must be reported to US Bank and the Agency P-Card Coordinator immediately. For instructions on how to dispute these transactions, see Appendix 10.d

#### **4.15 Lost or Stolen Cards**

P-Cards that are lost or stolen must be reported to 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 P-Card Coordinator must report the dispute to the SAO within 24 hours of the charge.

#### **4.16 Stringing**

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 to circumvent transaction or cycle limits. If a necessary purchase exceeds the account, spending authority cardholders should contact the Purchasing Department for assistance.

#### **4.17 Employee Recognition Purchases**

The West Virginia Ethics Commission provides guidance for employee recognition or retirement. These guidelines can be found at: <http://www.ethics.wv.gov/pages/forms.aspx>.

#### **4.18 Student Prize Purchases**

Purchases of prizes for raffles or giveaways require the completion of the Student Prize Form. The form can be found at: <http://westliberty.edu/business-office>.

Failure to provide a form will result in the cardholder receiving the appropriate number of violation points.

#### **4.19 Gift Cards**

The P-Card can be used for the purchase of gift cards/certificates only with **prior approval** from the WLU Business Office. Those wishing to purchase gift cards must fill out a gift card request form and have it approved prior to the purchase of any gift cards. When reconciling this purchase, a copy of the approved gift card request form and the recipient(s) of the gift card verify and sign an affidavit that they received the gift card(s). See 10.d for more information.

## **5 Card Changes/Cancellations**

### **5.1 P-Card Changes**

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 are done by the State SAO, P-Card department and can take several days to process. It is imperative that departments plan accordingly for seasonal adjustment requests.

### **5.2 Cancelling a P-Card**

All P-Cards will be cancelled immediately upon termination or separation from WLU. Supervisors who no longer want their employee to be a cardholder for their department must

submit a request in writing to the Agency Coordinator to have the card cancelled. The Agency P-Card Coordinator is responsible for ensuring that the P-Card is destroyed.

## **6 Transaction Documentation & Reconciliation**

### **6.1 Cardholder Responsibilities**

Cardholders must log on 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.
- P-Card users must ensure they use the correct coding (fund, org, and line, when reconciling transactions, contact the WLU Business Office if you do not know the correct coding).

### **6.2 Receipt Requirements**

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 three competing quotes, or a letter of sole source designation, or a State/Institution contract number.

### **6.3 Documentation Requirements**

A receiving report should be attached if the person receiving the item or service is not the individual who paid for the service.

#### **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.

### **6.4 Business Purpose**

All purchases must have a business purpose justification. This justification is indicated in the comments section of the commodity line when reconciling P-Card transactions. The explanation should be specific as to why the product or service is necessary and not simply what was purchased.

## **6.5 Record Retention**

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

## **7 Transaction Reviews**

### **7.1 General**

*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.

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.

**The P-Card is a privilege, not a right.**

### **7.2 Card Misuse and Abuse**

Misuse/Abuse is the improper, unlawful, or incorrect use, or compromise of the P-Card. Examples include, but are not limited to:

- Failure to safeguard your P-Card, or card information.
- Paying for items which are not authorized.
- Using the P-Card to circumvent or violate purchasing policies or procedures.
- Purchase of goods or services at terms which are in violation of State rules.
- Card delegation
- Failure to provide documentation upon request.
- Failure to obtain required authorization prior to purchase.

### **7.3 Fraud**

Fraud is the use of deception to obtain an unlawful or unfair gain. Intentional use of the P-Card for personal use purchases or for personal use by another individual is prohibited and an example of fraud.

Individuals who use the P-Card to commit fraud will be subject to disciplinary action up to and including termination, and prosecution under state law. Those individuals may also face civil action from the credit card company and face personal liability as well as penalties for their actions.

#### **7.4 Reviews Completed by Procurement**

Procurement performs reviews of all P-Card transactions on a regular basis to ensure compliance with Purchasing and P-Card Policies and Procedures. Failure to provide all required documentation is a violation of the P-Card Policy and may result in the cancellation of restriction of the cardholder's P-Card.

Any serious finding or potential criminal violation of the P-Card Policy will be reported to the WWSAO – P-Card Division, HR, and may be referred to law enforcement.

#### **7.5 Failure to Comply with P-Card Policies and Procedures**

Cardholders who fail to follow the P-Card Policies and Procedures will be subject to action such as a probationary period for P-Card, mandatory training, up to and including revocation or limitation of P-Card privileges, as well as any corrective disciplinary action that may be imposed by the University.

Suspected misuse of the P-Card will be handled promptly and uniformly for all cardholders. See Appendix F for the P-Card Violation System and penalties.

The number of points assigned to each card holder will be kept on file with the Agency P-Card Coordinator. All P-Card violations will be self-reported to the WWSAO, P-Card Division.

Any cardholder that accumulates 150 points will have their card suspended for a minimum of ninety (90) days, and re-training will have to be performed before P-Card privileges are reinstated. The total points per cardholder includes all points assigned to the cardholder over a rolling three (3) year period.

**The Procurement Office reserves the right to suspend a cardholder's P-Card privileges at any time if it is deemed to be appropriate, pending the completion of any investigation, or if the severity of the violation warrants such action. If card privileges are suspended, the Procurement Office, at its sole discretion may reinstate card privileges after additional training or corrective measures are completed.**

#### **7.6 Reinstatement of Suspended/Revoked Cards**

Cardholders who have accumulated 150 points will have their cards suspended or revoked for a minimum of ninety (90) days. At the completion of the suspension period, the cardholder will be required to:

1. Request card re-instatement in writing, with supervisor's approval.
2. Complete on-line training
3. Successfully pass the online tests
4. Complete a one-on-one personal training with the Agency P-Card Coordinator

After the card is reinstated, the cardholder will be on probation for six (6) months, if during this period they accumulate 50 points, their card will be permanently revoked.



Any cardholder who commits fraud or card delegation will have their card permanently revoked.

Any cardholder who accumulates 251+ points in a 3-year period will have their card permanently revoked.

## **8 Audits**

### **8.1 P-Card Coordinator Review**

All P-Card transactions will be reviewed by the Agency P-Card Coordinator. During this review, the following will be checked:

- Were P-Card and Purchasing Policies and Procedures followed?
- Is the purchase in violation of the WV Ethics Act?
- Is there an attached receipt?
- Is proper back up documentation attached (approved purchase request, receiving report, foundation request approval, etc.)?
- Was the proper account coding used?
- Was tax charged appropriately?
- Stringing of orders?

The P-Card Coordinator may reach out to individuals to get clarification, request clear copies of receipts or other information. Card holders are required to cooperate with the P-Card Coordinator during these audits. Failure to do so can result in suspension of P-Card privileges.


### **8.2 SAO Review**

The P-Card Coordinator is responsible for conducting a review of the P-Card program annually with the SAO. During this review, questions may arise about purchases. The P-Card holder is responsible for answering any questions about these purchases within 72 hours. Failure to do so will constitute failure to cooperate with and audit and can result in suspension of P-Card privileges.

## Section 9 – Exhibits

<b>Exhibit 9.a Order &amp; Payment Requirements for General Campus</b>					
<b>Goods</b>					
Total Order Dollar Limit	Vendor	Requisition	Purchase Order	Who Orders	Who Pays
\$999.99 or less	Accepts P-Cards	Not Required	Not Required	Unit	Unit Cardholder
\$1000 -\$4999.99	Accepts P-Cards	Required	Not Required	Unit	Unit Cardholder
\$5,000 - \$50,000	Accepts P-Cards	Required	Not Required	Unit	Unit / Accounts Payable
Any	Does Not Accept P-Cards	Required	Required	Purchasing	Accounts Payable
<b>Services</b>					
Total Order Dollar Limit	Vendor	Requisition	Purchase Order	Who Orders	Who Pays
\$999.99 or less	Accepts P-Cards	Not Required	Not Required	Unit	Unit Cardholder
\$1000 or more	Accepts P-Cards	Required	Not Required	Unit	Unit Cardholder
Any	Accepts P-Cards	Required	Required	Purchasing	Accounts Payable
Any	Does Not Accept P-Cards	Required	Required	Purchasing	Accounts Payable
<b>Order Exceptions</b>					
1	A hospitality request is required for all hospitality purchases.				
2	All computer and software purchases must be approved by the CIO/designee prior to Business Office submittal.				
3	All WLU Foundation purchases must be pre-approved before submittal to the WLU Business Office.				
4	All grant related purchases must be approved by the WLU Grant Manager prior to submittal to the WLU Business Office				

### Exhibit 9.b Purchasing Requisition Form (Example)

<b>Purchase Requisition</b>	West Liberty University West Liberty, WV 26074	
Vendor Details: Sample Vendor 123 Any St Anytown, WV 26003  304-555-1234	WLU Department Details: Ship To: Business Office  CUB#: 109  Phone: 304-336-8510	

Request Information:

- 4 Widgets @ \$300 EA
- 2 Warp Cores @ \$200 EA
- 1 Flux Capacitor @ \$1000 EA

Additional Documents	
Contract/WV-48	W-9 (If new vendor)
WV-96	Foundation Pre-Approval (If required)
Quote(s)	

**PCARD ELIGIBLE** \_\_\_\_\_

Questions contact Patrick Kelly, Director of Purchasing

+ Telephone: 304-336-8510 Email [patrick.kelly@westliberty.edu](mailto:patrick.kelly@westliberty.edu)

Fund	Org	Line	Amount	Total:	\$2600
8121	0652	79HXXX	\$2600		
				Budget Manager Approval	Date
				Purchasing Approval	Date

REV072024

## Exhibit 9.c WV-96 (Contract Addendum)

WV-96  
1/1/2019

### STATE OF WEST VIRGINIA ADDENDUM TO VENDOR'S STANDARD CONTRACTUAL FORMS

State Agency, Board, or Commission (the "State"): West Liberty University

Vendor: Sample Vendor

Contract/Lease Number ("Contract"):

Commodity/Service: Some Service

The State and the Vendor are entering into the Contract identified above. The Vendor desires to incorporate one or more forms it created into the Contract. Vendor's form(s), however, include(s) one or more contractual terms and conditions that the State cannot or will not accept. In consideration for the State's incorporating Vendor's form(s) into the Contract, the Vendor enters into this Addendum which specifically eliminates or alters the legal enforceability of certain terms and conditions contained in Vendor's form(s). Therefore, on the date shown below each signature line, the parties agree to the following contractual terms and conditions in this Addendum are dominate over any competing terms made a part of the Contract:

- ORDER OF PRECEDENCE:** This Addendum modifies and supersedes anything contained on Vendor's form(s) whether or not they are submitted before or after the signing of this Addendum. **IN THE EVENT OF ANY CONFLICT BETWEEN VENDOR'S FORM(S) AND THIS ADDENDUM, THIS ADDENDUM SHALL CONTROL.**
- PAYMENT** – Payments for goods/services will be made in arrears only upon receipt of a proper invoice, detailing the goods/services provided or receipt of the goods/services, whichever is later. Notwithstanding the foregoing, payments for software licenses, subscriptions, or maintenance may be paid annually in advance.  
Any language imposing any interest or charges due to late payment is deleted.
- FISCAL YEAR FUNDING** – Performance of this Contract is contingent upon funds being appropriated by the WV Legislature or otherwise being available for this Contract. In the event funds are not appropriated or otherwise available, the Contract becomes of no effect and is null and void after June 30 of the current fiscal year. If that occurs, the State may notify the Vendor that an alternative source of funding has been obtained and thereby avoid the automatic termination. Non-appropriation or non-funding shall not be considered an event of default.
- RIGHT TO TERMINATE** – The State reserves the right to terminate this Contract upon thirty (30) days written notice to the Vendor. If this right is exercised, the State agrees to pay the Vendor only for all undisputed services rendered or goods received before the termination's effective date. All provisions are deleted that seek to require the State to (1) compensate Vendor, in whole or in part, for lost profit, (2) pay a termination fee, or (3) pay liquidated damages if the Contract is terminated early.  
Any language seeking to accelerate payments in the event of Contract termination, default, or non-funding is hereby deleted.
- DISPUTES** – Any language binding the State to any arbitration or to the decision of any arbitration board, commission, panel or other entity is deleted; as is any requirement to waive a jury trial.  
Any language requiring or permitting disputes under this Contract to be resolved in the courts of any state other than the State of West Virginia is deleted. All legal actions for damages brought by Vendor against the State shall be brought in the West Virginia Claims Commission. Other causes of action must be brought in the West Virginia court authorized by statute to exercise jurisdiction over it.  
Any language requiring the State to agree to, or be subject to, any form of equitable relief not authorized by the Constitution or laws of State of West Virginia is deleted.
- FEES OR COSTS:** Any language obligating the State to pay costs of collection, court costs, or attorney's fees, unless ordered by a court of competent jurisdiction is deleted.
- GOVERNING LAW** – Any language requiring the application of the law of any state other than the State of West Virginia in interpreting or enforcing the Contract is deleted. The Contract shall be governed by the laws of the State of West Virginia.
- RISK SHIFTING** – Any provision requiring the State to bear the costs of all or a majority of business/legal risks associated with this Contract, to indemnify the Vendor, or hold the Vendor or a third party harmless for any act or omission is hereby deleted.
- LIMITING LIABILITY** – Any language limiting the Vendor's liability for direct damages to person or property is deleted.
- TAXES** – Any provisions requiring the State to pay Federal, State or local taxes or file tax returns or reports on behalf of Vendor are deleted. The State will, upon request, provide a tax exempt certificate to confirm its tax exempt status.
- NO WAIVER** – Any provision requiring the State to waive any rights, claims or defenses is hereby deleted.

WV-96  
1/1/2019

12. **STATUTE OF LIMITATIONS** – Any clauses limiting the time in which the State may bring suit against the Vendor or any other third party are deleted.
13. **ASSIGNMENT** – The Vendor agrees not to assign the Contract to any person or entity without the State's prior written consent, which will not be unreasonably delayed or denied. The State reserves the right to assign this Contract to another State agency, board or commission upon thirty (30) days written notice to the Vendor. These restrictions do not apply to the payments made by the State. Any assignment will not become effective and binding upon the State until the State is notified of the assignment, and the State and Vendor execute a change order to the Contract.
14. **RENEWAL** – Any language that seeks to automatically renew, modify, or extend the Contract beyond the initial term or automatically continue the Contract period from term to term is deleted. The Contract may be renewed or continued only upon mutual written agreement of the Parties.
15. **INSURANCE** – Any provision requiring the State to maintain any type of insurance for either its or the Vendor's benefit is deleted.
16. **RIGHT TO REPOSSESSION NOTICE** – Any provision for repossession of equipment without notice is hereby deleted. However, the State does recognize a right of repossession with notice.
17. **DELIVERY** – All deliveries under the Contract will be FOB destination unless the State expressly and knowingly agrees otherwise. Any contrary delivery terms are hereby deleted.
18. **CONFIDENTIALITY** – Any provisions regarding confidential treatment or non-disclosure of the terms and conditions of the Contract are hereby deleted. State contracts are public records under the West Virginia Freedom of Information Act ("FOIA") (W. Va. Code §29B-a-1, et seq.) and public procurement laws. This Contract and other public records may be disclosed without notice to the vendor at the State's sole discretion.  
  
Any provisions regarding confidentiality or non-disclosure related to contract performance are only effective to the extent they are consistent with FOIA and incorporated into the Contract through a separately approved and signed non-disclosure agreement.
19. **THIRD-PARTY SOFTWARE** – If this Contract contemplates or requires the use of third-party software, the vendor represents that none of the mandatory click-through, unsigned, or web-linked terms and conditions presented or required before using such third-party software conflict with any term of this Addendum or that it has the authority to modify such third-party software's terms and conditions to be subordinate to this Addendum. The Vendor shall indemnify and defend the State against all claims resulting from an assertion that such third-party terms and conditions are not in accord with, or subordinate to, this Addendum.
20. **AMENDMENTS** – The parties agree that all amendments, modifications, alterations or changes to the Contract shall be by mutual agreement, in writing, and signed by both parties. Any language to the contrary is deleted.

Notwithstanding the foregoing, this Addendum can only be amended by (1) identifying the alterations to this form by using *Italics* to identify language being added and ~~struck through~~ for language being deleted (do not use track-changes) and (2) having the Office of the West Virginia Attorney General's authorized representative expressly agree to and knowingly approve those alterations.

State: <u>West Liberty University</u>	Vendor: _____
By: _____	By: _____
Printed Name: _____	Printed Name: _____
Title: _____	Title: _____
Date: _____	Date: _____

---

### Exhibit 9.d WV-48 (Agreement)

# AGREEMENT

WV-48 (Rev. 10/2019)



Purchase Order #  
 \_\_\_\_\_

I, Sample Vendor, 123 Any St., Wheeling, WV 26003, agree to perform  
(Name and address)  
 the following services for West Liberty University at 208 University Dr., West Liberty, WV 26074  
(Agency) (Location)

Some service to be performed  
(Detailed description of services to be performed)

Date(s) of Service: from 7/1/24 to 7/3/24

The rate of pay shall be \$100 per Day not to exceed \$300 for the entire term of the contract.

**NOTE:** Any anticipated travel must be incorporated into the vendor's fee. No travel will be reimbursed by the State and is the sole responsibility of the vendor.

The following certification must be completed and signed if the vendor is a full-time employee of the State of West Virginia.

Please check the appropriate box below:

- I am not currently a full-time employee of the State of West Virginia;
- I am currently a full-time employee of the State of West Virginia (complete certification below).

It is hereby certified that the services to be performed under this agreement will not interfere with or detract from the full-time duties of the employee and the amount of annual compensation received by the above named vendor from the State of West Virginia for full-time employment during the current fiscal year will be \$\_\_\_\_\_.

The vendor serves as \_\_\_\_\_, certified by \_\_\_\_\_ with the title of \_\_\_\_\_, certified by \_\_\_\_\_

**GENERAL TERMS AND CONDITIONS:** The General Terms and Conditions for Purchase Order/Contract listed on page 2 are hereby made a part of this agreement and are specifically incorporated herein by reference. By signing this agreement, Vendor certifies that it has reviewed the Terms and Conditions, fully understands them, and agrees to be bound by their provisions.

**APPROVED BY:**

Agency: West Liberty University  
(Authorized Signature of Agency)  
 \_\_\_\_\_  
(Title)  
7/1/24  
(Date)

Vendor: Some Vendor  
(Vendor's Signature)  
 \_\_\_\_\_  
(Social Security or FEIN)  
6/30/24  
(Date)

Funding Information:			
Fund	Dept	Unit	Amount \$
8000	1000	791000	300
Total Amount			\$ 300.00

Approvals (if required):

Position \_\_\_\_\_ Date \_\_\_\_\_

Position \_\_\_\_\_ Date \_\_\_\_\_

Position \_\_\_\_\_ Date \_\_\_\_\_

## Exhibit 9.e Receiving Report



|

**Receiving Report**

State Org #
<b>0488</b>
*P-Card
<input type="checkbox"/>

<b>Vendor Name:</b>			<b>State Org. Name:</b> <b>WEST LIBERTY UNIVERSITY</b>		
<b>Vendor Address:</b>			<b>WVFIMS Document ID:</b>		
QTY	Description of Commodities	Printed Name	Authorized Signature	User ID	Date
<b>Agency Comments:</b>					

## Exhibit 9.f Hospitality Request

TMO 3 Form – Rev. 01/2008

Agency Ref. #

### STATE OF WEST VIRGINIA

DEPARTMENT OF ADMINISTRATION  
TRAVEL MANAGEMENT OFFICE  
REQUEST FOR HOSPITALITY SERVICE

SPENDING UNIT NAME/ORG# \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_

TELEPHONE NUMBER \_\_\_\_\_

FUNCTION SPONSOR \_\_\_\_\_

LOCATION OF FUNCTION \_\_\_\_\_

DATE(S) OF FUNCTION \_\_\_\_\_

#### ESTIMATED EXPENSES

FOOD AND BEVERAGE	\$ _____
MEETING ROOM	\$ _____
EQUIPMENT RENTAL	\$ _____
LODGING	\$ _____
OTHER/	\$ _____
OTHER	\$ _____
<b>TOTAL</b>	<b>\$ _____</b>

#### PURPOSE/JUSTIFICATION OF FUNCTION:

**FUNCTION ATTENDEES** (Must list individual names unless for a group of 20 or more. A list of attendees for groups of 20 or more must accompany the form):

#### AGENCY AUTHORIZATION FOR THE ABOVE FUNCTION

By: \_\_\_\_\_  
FUNCTION REPRESENTATIVE'S SIGNATURE DATE

By: \_\_\_\_\_  
AGENCY HEAD SIGNATURE DATE



**Exhibit 9.g Gift Card Purchase Request Form**

<b>WEST LIBERTY UNIVERSITY</b>		
WEST LIBERTY, WV 26074		
<b>Purchasing Card Prize/ Gift Card Request Form</b>		
<b>Vendor:</b>		
<b>Address:</b>		
<b>Transaction Date:</b>		
<b><u>Description of Item and Use</u></b>	<b><u>Quantity</u></b>	<b><u>Cost</u></b>
<b>Total of Purchase:</b>		0.00
<p>I hereby certify that I have made the above transactions; all items purchased were for state business; within the guidelines set forth by the West Virginia Purchasing Card Program and was paid for with the Purchasing Card.</p>		
<b>Cardholder Signature:</b>	<b>Date:</b>	
<b>Supervisor's Signature:</b>	<b>Date:</b>	
<b>Purchasing Approval:</b>	<b>Date:</b>	
<b>Recipient Signature:</b>	<b>Date:</b>	

## Exhibit 9.h Gift Card / Prize Receiving Report



### Gift Card/Prize Receipt Form

This form must be completed for Gift Cards/Prizes awarded to individuals. The employee who purchases the cards/prizes, a witness, and the awardee must sign the form.

Vendor	Description	Value	Reason for Gift / Prize

\_\_\_\_\_  
Printed Name (WLU Official)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name (Witness)

\_\_\_\_\_  
Signature

I certify that I have received the above gift cards/prizes.

\_\_\_\_\_  
Printed Name (Witness)

\_\_\_\_\_  
Signature

REV0724

## Section 10 – Appendices

### Appendix 10.a – Purchases Requiring Additional Approvals or Documentation

Some purchases are allowed to be made via P-Card, but require additional approvals and/or additional documentation prior to approval:

Purchase	Additional Approval	Notes
Agreements/Contracts	Chief Procurement Officer	All vendor agreements or contracts must be signed by the CPO, CFO, or President of the University or they are invalid.
Association Dues and Professional Memberships	University President	These must be listed on the State Expenditure Schedule.  New Requests must be approved by the University President prior to payment.
Computer Hardware and Software	IT/CIO	This does not apply to consumables such as wireless keyboards, mice, USB drives.
Gift Cards	P-Card Coordinator State P-Card Division	Requests must be <b>PRE-APPROVED</b> by the P-Card Coordinator and WV State Auditor's Office – P-Card Division.
Hospitality	Business Office  Campus food service vendor (If event is on campus and the food service vendor is not providing)	A hospitality form is required with detailed justification and a list of participants.  Hospitality forms must be <b>PRE-APPROVED</b> by the WLU Business Office.  See Hospitality Guidelines for further details.
Marketing/Promotional Materials	Brand Manager	Marketing/promotional materials that use the University logo must conform to branding standards.
Prizes	P-Card Coordinator Event Representative Recipient's Signature	Event coordinator and prize winner must sign a memo noting a description of the prize, what it is being awarded for, a value for the prize, and verification that the prize has been given to the winner.

## **Appendix 10.b – How to Dispute a Transaction on Your P-Card**

There may be several reasons to dispute a transaction on your P-Card. Some of these include:

- Failure to receive the product or service.
- Unauthorized transactions
- Returned merchandise.
- Defective merchandise
- Incorrect billing
- Duplicate charges
- Credits not received.
- Cancelled orders.
- Item / service not as described by the vendor.

The first step is to contact the vendor directly and attempt to resolve the issue.

If the vendor is unwilling or unable to resolve the issue:

1. Document in writing that the vendor was contacted and was unwilling to credit the charge.
2. Notify the Agency P-Card Coordinator
3. Notify US Bank to initiate the dispute. (This must be done within 60 days of the statement date)
4. Any supporting documentation required by the bank for the dispute must be attached to the transaction in wvOASIS.
5. The reconciliation status must be marked as “Disputed.”
6. Upon resolution, the Agency P-Card Coordinator will change the reconciliation status to “Dispute Resolved” and will update the comments field to explain the resolution.
7. All additional supporting documentation will be uploaded to the transaction.
8. If a credit is received, the original transaction must be referenced in the comments field.

### **Appendix 10.c – How to Handle Suspicious or Fraudulent Charges on your P-Card**

When there is a suspicious or fraudulent charge on your P-Card, the following steps are to be taken:

1. Call US Bank at 1-800-344-5696 (This is the contact number on the back of your P-Card)
2. Notify the Agency P-Card Coordinator
3. Complete the Unauthorized Use Affidavit provided by US Bank
4. Provide a copy of the Unauthorized Use Affidavit to the Agency P-Card Coordinator
5. US Bank will issue a new P-Card.
6. Upon receipt of the new card, the Agency P-Card Coordinator will notify you that the new card has been received. The cardholder will come to the Business Office to receive the new card and will activate the new card upon receipt.

Fraudulent charges will be reconciled in wvOASIS using the “Unauthorized Use” status. The Unauthorized Use Affidavit provided by US Bank will serve as backup documentation for this transaction and will be uploaded. Use the object code “Misc”, 3241-H156 for coding purposes.

Once the credit for this charge is received, the reconciliation status will also be the “Unauthorized Use” status, and any supporting documents will be attached to credit to serve as your credit receipt. Please reference the original transaction number on the documents. Use the object code “Misc”, 3241-H156 for coding purposes.

## **Appendix 10.d – How to Purchase Gift Cards with Your P-Card**

Gift cards cannot be purchased using a P-Card unless **pre-approved** by the WLU Business Office.

To request approval, an email must be sent to the Agency P-Card Coordinator. The email must include (at a minimum) justification for the purchase, where we are buying from, who the gift card/certificate will be issued to.

After issuing the gift card(s), the purchaser must get a gift card/prize form signed by the winner/person the gift card was issued to.

### **REMEMBER**

All gift card purchases **MUST** be pre-approved. Failure to get the purchase pre-approved can result in suspension of P-Card privileges pending investigation, and permanent loss of P-Card privileges based on the outcome of the investigation.

At a minimum, failure to obtain pre-approval will result in the cardholder being held personally liable for the purchase, the purchase will be self-reported to the SAO, and the cardholder will receive the appropriate number of violation points.

Failure to produce a signed gift card/prize form will result in suspension of P-Card privileges pending investigation, and permanent loss of P-Card privileges based on the outcome of the investigation.

Gift cards cannot be given to employees for employee recognition, but can be given as employee appreciation raffle prizes.

Hospitality forms, or student prize requirement rules must be followed as appropriate.

**Appendix 10.e – P-Card Violation Points System**

<b>P-Card Violation</b>	<b>Points</b>	<b>Manual Section</b>
Use of a Missing Receipt Form		6.3
1 <sup>st</sup> Offense	10	
2 <sup>nd</sup> Offense	50	
3 <sup>rd</sup> or Subsequent Offense	100	
Receipts and Supporting Documents Not Provided or not Submitted on Time		6.1-6.3
1 <sup>st</sup> Offense	25	
2 <sup>nd</sup> Offense	50	
3 <sup>rd</sup> or Subsequent Offense	100	
Missing Business Purpose Comment (Per Transaction)	10	4.1, Appendix 10.f
Incorrect Coding (Per Transaction)	10	6.1
Failure to have sales tax removed in West Virginia (Per Transaction)	25	4.10
Missing Approval Documentation		4.6, 4.8, Appendix 10.a
1 <sup>st</sup> Offense	50	
2 <sup>nd</sup> or Subsequent Offense	150	
Reconciliation Not Completed on Time		4.9
1 <sup>st</sup> Offense	20	
2 <sup>nd</sup> Offense	40	
3 <sup>rd</sup> or Subsequent Offense	60	
Personal Purchases, Self-Reported (Accidental)		4.7
1 <sup>st</sup> Offense	25	
2 <sup>nd</sup> Offense	50	
3 <sup>rd</sup> or Subsequent Offense	100	
Personal Purchases, Not Self-Reported (Accidental)		4.7
1 <sup>st</sup> Offense	75	
2 <sup>nd</sup> or Subsequent Offense	150	
Restricted Item Purchase		4.6
1 <sup>st</sup> Offense	150	
2 <sup>nd</sup> or Subsequent Offense	250	
Stringing of Purchases		4.16
1 <sup>st</sup> Offense	150	
2 <sup>nd</sup> or Subsequent Offense	250	
Failure to Attend Mandatory Training		3.2
1 <sup>st</sup> Offense	150	
2 <sup>nd</sup> or Subsequent Offense	150	
Fraudulent Purchase	250	4.7, 7.3
Card Delegation	250	3.7
Failure to Cooperate with an Audit	150	8

Cardholders who have accumulated 150 points will have their cards suspended or revoked for a minimum of three (3) months.

Cardholders who have a single offense worth 150 points will have their cards suspended for a minimum of six (6) months

**Corrective/Disciplinary Actions**

Total Points (1-Year Total)	Actions (To be taken by P-Card Coordinator and HR)	Parties Involved
<50	Corrective notice by email to cardholder and their supervisor	Cardholder Supervisor
100*	Formal memo forwarded to their VP Possible temporary card suspension Mandatory retraining	Cardholder Supervisor Appropriate VP
150**	Formal memo forwarded to VP Temporary card suspension (3 Months) Mandatory retraining	Cardholder Supervisor Appropriate VP
200	Formal memo forwarded to VP and HR Temporary card suspension – Reactivation only upon request from Appropriate VP Mandatory retraining	Cardholder Supervisor Appropriate VP HR
251 +	Formal memo forwarded to VP and HR  Permanent cancelation of P-Card privileges	Cardholder Supervisor Appropriate VP HR

\* Repeated offenses that add up to 100 points may result in loss of P-Card

\*\* Repeated offenses that add up to 150 points will result in loss of P-Card for a minimum of three (3) months, a single offence that is 150 points will result in in loss of P-Card for a minimum of six (6) months.

Card holders who lose P-Card privileges must retake and pass all training before their P-Cards are restored.

Card holders who have lost P-Card privileges more than twice will not be eligible to have their P-Cards restored, regardless of their job duties or description.



**Appendix 10.f – Business Purpose**

Cardholders are required to describe the business purpose for every transaction in the comments section of the reconciliation.

Below are examples of expenses, appropriate business purpose comments and insufficient business purpose comments.

Cardholder’s transactions that are reconciled without the business purpose will be assessed violation points per the guidelines in Appendix E.

Expense	Appropriate Business Purpose Comment	Insufficient Business Purpose Comment
Airline Tickets	Airline ticket for John Q Cardholder for XYZ conference July 1-7, 20xx	Plane Ticket Southwest Airlines
Car Rental	Enterprise rental for John Q Cardholder for XYZ conference July 1-7, 20xx	Enterprise Rental
Computers & Equipment	Computer for John Q Cardholder and Jane Q Cardholder	Staff computers
Food	Hospitality for guests attending Commencement May 12, 20xx  Food for student activity – ASRC Lock-In April 1, 20xx	Hospitality  Student Activity
Fuel for Rental Vehicles	Fuel for vehicle rental for John Q Cardholder for XYZ conference July 1-7, 20xx	Fuel
Printing	Printing for flyers for Homecoming 20xx  Printing of business cards for John Q Cardholder	Printing
Promotional Items	Mugs with logo to be given to guest speaker Jane D Speaker at APA Conference 10/14/20xx	Promotional Items
Repairs	Labor and parts for HVAC Chiller 1 at Campbell Hall	Equipment Repairs
Teaching/Research Supplies	Lab supplies to be used for research in Dr. Bunson Honeydew’s chemistry lab	Lab Supplies
Uniforms/Clothing	Safety Vests for campus police  Team hats for softball team.	Uniforms

## Section 11 - Glossary

### A

**Agency P-Card Coordinator** – The individual designated by the CFO of WLU to administer the P-Card Program.

**Agreement/Contract** – A legal and binding instrument between the University and a vendor to provide goods or services. Vendor agreements/contracts may only be signed by the University President, CFO, or Director of Purchasing.

**Auditor's Office** – The West Virginia State Auditor's Office. They are responsible for the overall State P-Card Program.

### C

**Cancellation** – Permanent closure of a P-Card account with the bank provider.

**Card Delegation** – The practice of allowing an individual other than whom the card was issued and whose name appears on the front of the P-Card to have access to the P-Card or P-Card number to make transactions.

**Card Limit** – The maximum amount of credit assigned to a particular card. This limit resets at the beginning of a cycle.

**Cardholder** – The individual named on and responsible for a P-Card.

**Cardholder Agreement Form** – A form signed by the cardholder acknowledging they have received training and understand the P-Card Policies and Procedures and will be held responsible for violations of the policies.

**Chief Financial Officer (CFO)** – The cabinet member responsible for the fiscal health and financial reporting for the University.

**Collusion** – An agreement between two or more parties for fraudulent, illegal, or deceitful purposes.

**Chief Procurement Officer (CPO)** – The University official responsible for purchasing and procurement activities at the University. Also known as the Director of Purchasing.

### D

**Disputed Item** – A transaction that results in a disagreement between the vendor and the cardholder. This could include incorrect products, damage, incorrect pricing, or other reasons.

**Documentation** – Written proof for purchases made with a P-Card. This may include purchase requests, receipts, receiving reports, foundation requests, etc.

## **F**

**Fraud** – Any transaction that was made intentionally that was not authorized by the cardholder.

## **G**

**Goods** – Materials, supplies, equipment, software, or any other item used by or furnished to a spending unit.

## **H**

**Hospitality** – Food, non-alcoholic beverages, and related expenses for the reception of guests for a specific function relating to university business as defined in the hospitality guidelines.

## **I**

**Individual Statement** – A list of transactions for a specific cardholder.

## **M**

**Master Statement** – A list of transactions for all cardholders for the University.

## **O**

**Official State Use** – Payments made by a cardholder on behalf of the State of West Virginia as permitted by law and policies and procedures.

## **P**

**P-Card (Purchasing Card)** – A credit card issued to an employee of WLU for the purposes of making purchases for official business use.

## **R**

**Reasonable** – The cost must be able to withstand public scrutiny.

**Receipt** – An itemized document indicating a vendor, the price per item and the total charged by the vendor for a transaction.

**Reconciliation** – The process of matching individual transaction receipts to ensure each transaction is valid, accurate, and allowed. This includes fund information for accounting purposes.

## **S**

**SAO** – West Virginia State Auditor's Office

**Stringing** – The act of manipulating ordering, billing, or payments to circumvent a transaction limit or purchasing threshold.

**Supervisor** – The immediate supervisor of a cardholder.

## T

**Transaction** – A single swipe of a P-Card, or one charge against the account

**Transaction Limit** – The maximum dollar amount allowed to a cardholder for a single transaction.

## U

**Unauthorized Purchase** – A purchase that was not completed by a cardholder and may be fraudulent.

**Utilization Review** – The process of examining the usage of individual P-Cards to determine if current card limits and permissions are appropriate or need to be adjusted.

## V

**Vendor** – The supplier of a good or service.

**Violation** – The act of breaking or subverting the established policies for purchasing or use of a P-Card.

## W

**WLU** – West Liberty University