

GENERAL DISTRIBUTION

**WEST VIRGINIA
DIVISION OF CORRECTIONS
& REHABILITATION**

NUMBER: 111.04

EFFECTIVE DATE: 12 November 2025

**SUBJECT: PURCHASING CARD (P-CARD)
PROGRAM**

POLICY DIRECTIVE

PURPOSE:

To delineate the appropriate guidelines for utilization of the State Purchasing Card (P-Card) Program.

REFERENCE:

WV Code §§12-3-10a and 15A-2-1(b); 155CSR7 Title 155 Legislative Rule of the Department of Administration, Purchasing Division and State Auditor; and West Virginia State Auditor's Office – State Purchasing Card Policies and Procedures.

RESPONSIBILITY:

No additional written instructions on this subject are required.

CANCELLATION:

Any previous written instruction on the subject including DCR Policy Directive 111.04, dated 31 August 2020.

APPLICABILITY:

All facilities and work units within the Division of Corrections and Rehabilitation (DCR). This Policy is available for general distribution.

DEFINITIONS:

Purchasing Card (P-Card): A payment account issued in the name of an individual employee of the State of West Virginia for official state use. The P-Card is the preferred method of payment providing an efficient and effective process for the payment of State expenditures.

POLICY:

- I. West Virginia Code §15A-2-1(b) stipulates that the Division of Administrative Services (DAS) shall provide fiscal and procurement services for the Division of Corrections and Rehabilitation (DCR). As such, DAS is responsible for monitoring and overseeing the Purchasing Card (P-Card) Program of the DCR. This includes:
 - A. Reviewing, on at least a quarterly basis, the compliance of the P-Card program with internal controls and accounting procedures.
 - B. Designation of P-Card Coordinator(s) in sufficient number to allow thorough and timely performance of their responsibilities.
 1. P-Card Coordinators shall be knowledgeable of P-Card policies and procedures and applicable purchasing laws and guidelines.
 2. P-Card Coordinators must receive training, education, and certification designed and approved by the State Auditor's Office (SAO) P-Card Division within thirty (30) days of assuming the duties of the position. Designated training/education will be required annually thereafter.
 3. Establishing individual transaction and credit limits.
- II. Superintendents, and work unit supervisors or directors as appropriate, will designate appropriate staff to be authorized as P-Card holders.
 - A. Before being issued a P-Card, the staff member must successfully complete a training session specifically designed for new cardholders and sign the Cardholder Agreement Form signifying he or she has had adequate training and understands and accepts responsibility for compliance with the SAO P-Card Policies and Procedures.
 - B. All current cardholders shall complete three (3) hours of training biennially. All training must be approved by the SAO P-Card Division.
 - C. P-Cards are issued in an individual's name. Only the individual named on the P-Card is authorized to use it and the cardholder is accountable for every charge made by or authorized by the cardholder.
 - D. Appropriately designated DCR staff members may serve as sub-coordinators to review and approve P-Card transactions before DAS reviews and approves.
- III. The records/documentation attached to P-Card transactions in wvOASIS are considered original documentation by the SAO. All hard copies of P-Card records/documentation shall be retained by each facility for one (1) year after the end of the fiscal year the transaction occurs (e.g., records/documentation for a transaction occurring in FY2025 shall be retained until the first day of FY2027 [01 July 2026]).

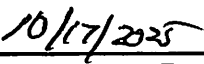
- IV. DCR staff with reviewing and approving responsibilities should be knowledgeable of P-Card policies and procedures available on the SAO website. Additional purchasing laws and guidelines are available on the WV Department of Administration, Purchasing Division website.
- V. The DCR Internal Auditor may audit facilities and other locations with cardholders on a periodic basis. The findings will be reported to DCR Executive Leadership, the facility Superintendent and Business Manager or lead fiscal staff member, and the DAS P-Card Coordinator. Follow-up reviews will be completed to ensure that previous audit findings have been resolved in a timely manner.

ATTACHMENT(S):

None.

APPROVED SIGNATURE: _____


David L. Kelly, Commissioner



Date