

GENERAL DISTRIBUTION

WEST VIRGINIA
DIVISION OF CORRECTIONS
& REHABILITATION

NUMBER: 111.04

DATE: 31 August 2020

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:

155CSR7 Title 143 Legislative Rule of the Department of Administration, Purchasing Division and State Auditor; and West Virginia State Auditor's Office – Purchasing Card Policies and Procedures

RESPONSIBILITY:

No additional written instructions on this subject are required.

CANCELLATION:

Any previous written instruction on the subject, including DOC Policy Directive 111.04, dated 01 July 2008; DOC Policy Directive 111.05, dated 01 July 2008; DJS Policy 124.00, dated 01 January 2016; and RJA Policy 2018, dated 06 February 2017.

APPLICABILITY:

All facilities and work units within the Division of Corrections and Rehabilitation. 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. The Division of Administrative Services (DAS) shall provide fiscal and procurement services for the DCR. As such, DAS is responsible for monitoring and overseeing the Purchasing Card (P-Card) Program of the DCR. This shall include:
 - 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.
 - C. Establishing individual transaction and credit limits.
- II. Superintendents, and as appropriate other work unit directors and supervisors, shall 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 sufficient 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. Facility Business Managers 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 Oasis 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 FY2020 shall be retained until the first day of FY2022 [01 July 2021]).

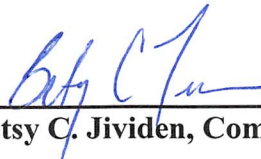
- IV. DCR staff with reviewing and approving responsibilities should be knowledgeable of P-Card policies and procedures available on the SAO website. Additional purchasing laws and guidelines are available on the WV Department of Administration, Purchasing Division website.

- 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:



Betsy C. Jividen, Commissioner

8-5-20

Date