

BRIDGEVALLEY COMMUNITY & TECHNICAL COLLEGE**PURCHASING**

Date approved by cabinet: April 26, 2023

Effective date: June 5, 2023

Expiration date (5 years from effective date if not renewed): June 5, 2028

Section 1. Purpose

1.1 Purchasing practices and procedures established by state law, the West Virginia Council for Community and Technical College Education (the Council) and the BridgeValley Community and Technical College Board of Governors are necessary to protect the interests of taxpayers, vendors, the Council, BridgeValley Community and Technical College (College), and BridgeValley's Governing Board and its employees.

Section 2. Procedures

2.1 All purchases will be made using best procurement practices. College employees and suppliers are held accountable to the triple bottom line of economic viability, environmental awareness, and social well-being. To that end, whenever possible and practicable, all purchases will:

2.1.1. contain non-toxic materials that meet our fitness for use;

2.1.2. be manufactured and retailed by environmentally and socially responsible organizations that provide fair wages and safe working conditions;

2.1.3. support locally-owned businesses, social ventures, or Fair Trade cooperatives;

2.1.4. have a low environmental impact by being:

2.1.4.a. a suitable reuse of another product and are reusable; or

2.1.4.b. derived from rapidly renewable resources; or

2.1.4.c. made of recycled content and are recyclable; or contain less mass than other alternatives; or

2.1.4.d. Energy Star compliant

2.1.5. be in compliance with the College's sustainability policy.

2.2. All Americans with Disability Act work place accommodation related purchases are to be approved by the Human Resources Department prior to purchase.

2.3. All purchases greater than each individual's P-Card level require a fully executed

College requisition form. This form is to be filled out by the requestor, and is to include item description, quantity, name of preferred vendor, shipping preference if expedited shipping is needed, and price. To ensure purchases are ordered appropriately, as much specificity as possible must be provided. Upon completion, this form must be signed by the requestor and his/her Organization Manager and submitted to the Purchasing Office for processing. The College purchasing department will make every effort to order items effectively and efficiently. To that end, sometimes the order may be similar to the purchase requisition but not exact. All purchase requisitions must specify if substitutions should not be made. In the event that any order is changed substantively, the College purchasing department will contact the person who originated the purchase requisition to let him or her know prior to ordering.

- 2.4. All furniture and all major equipment purchases are to be submitted through the College requisition system by the responsible Organization Manager to the Purchasing Office for processing. To maintain a consistent image and to obtain volume pricing, furniture selections will be standardized throughout the institution, and the purchase will be made by the Purchasing Office.
- 2.5. All purchases of computer software, computer hardware, copiers, printers, etc. must utilize the College requisition system and be approved in advance by the respective Organization Manager and the IT Department. Upon approvals the requisition is to be forwarded to the Purchasing Office for processing.
- 2.6. All contract and/or lease requests are to be submitted to the Purchasing Office for approval. Those having signatory authority to sign contracts and/or lease documents include only the College President, CFO or the President's designee in the absence of the President.
- 2.7. State purchasing rules are complex. Please refer to the Purchasing Card Internal Controls (Appendix A) included at the end of this policy regarding specific information on authorized purchases, unauthorized purchases, and other useful information.
- 2.8. The requisition form, P-Card accounting form, travel authorization and expense settlement forms can be found on the BridgeValley intranet/Sharepoint site under Financial Affairs forms. Instructions are also available.

APPENDIX A**BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE****PURCHASING CARD INTERNAL CONTROL PROCEDURES****Effective July 1, 2014 (updated March 3, 2023)****I. INTRODUCTION**

The purpose of the Internal Control Procedures document is to provide guidelines for purchasing card activity within BridgeValley Community and Technical College referred to hereinafter as “BridgeValley.” These guidelines will ensure that purchasing card policies and procedures are being followed, ensure that the purchasing card is used only for authorized and necessary purchases which benefit BridgeValley, and ensure that the integrity of the State Purchasing Card Program is being upheld.

BridgeValley is required to develop, document and distribute to cardholders internal control procedures consistent with the BridgeValley College Board of Governors Policies, the State Auditor’s Purchasing Card Policies and Procedures, State law and Higher Education Purchasing Policies. These internal control procedures must be submitted to the State Auditor’s Office, Purchasing Card Division. Oversight, physical controls, and payment processes are addressed within the segregation of duties section of this document.

All purchases will be made using best procurement practices. BridgeValley employees and suppliers are held accountable to the triple bottom line of economic viability, environmental awareness, and social well-being.

All Americans with Disability Act work place employee accommodation related purchases are to be approved by the Human Resources Department prior to purchase.

Purchases for Personal Use Are Prohibited

Cardholders must take extra care to avoid purchasing goods or services for personal use. Use of the Purchasing Card (“P-Card”) is subject to the provisions of the West Virginia Government Ethics Act of 1989, as amended, which defines unethical employee conduct such as accepting gifts, gratuities, and kickbacks (use of position for private gain) as unlawful actions. Individuals using the P-Card to knowingly pay for items intended for personal use will be subject to disciplinary action up to and including termination of employment and prosecution under state law, and may be subject to civil action by the credit card company for personal liability.

Instances of unlawful use, possible fraud, misappropriation, or mismanagement regarding P-Card will be reported to the Chief Financial Officer hereinafter referred to as (“CFO”), or Chief Procurement Officer (“CPO”), immediately. The CFO is required to report the aforementioned instances to the State Auditor’s Office P-Card Division within 24 hours of discovery.

Each employee assigned a P-Card is responsible for its use. The Cardholder's Supervisor shares in the responsibility to properly use the P-Card and may also be held responsible if he or she knowingly engages in or conceals P-Card misuse, abuse or fraud. Only employee cardholders (those named on the credit card) may make P-Card purchases. The card may not be used by another individual and the Cardholder's card number shall not be accessible to any person other than the Cardholder and the BridgeValley Coordinator. For purchases that cannot be made with P-Card, or purchases that exceed the cardholder's transaction limit, a Purchasing Requisition must be completed, signed by the Supervisor and forwarded to the Purchasing Office for execution. The convenience of using the P-Card should not circumvent good purchasing practices; therefore, cardholders must diligently seek the best value for the State's money.

II. PURCHASING CARD POLICIES AND PROCEDURES

Segregation of duties exists within the administration of the Purchasing Card Program to ensure accountability for P-Card transactions. The reconciliation process is to include a knowledgeable and independent review of documentation, receipts, and transaction reports by a minimum of three different persons within this structure. The process outlined in the following pages establishes multiple reviews and each of the following levels of responsibility is tasked with specific duties and audit functions as explained further in this document.

- Chief Financial Officer
- Chief Procurement Officer
- BridgeValley Coordinator
- Cardholder
- Supervisor
- Accounts Payable
- State Auditor
- Bank

Chief Financial Officer:

1. Charged with designating an employee as the agency BridgeValley Coordinator;
2. Submit a request through PRCUHI or HIERLVL tables within wvOASIS to the State Auditor's Office P- Card Division to appoint or change the BridgeValley Coordinator;
3. Shall be the cardholder of the Emergency P-Card for the BridgeValley;
4. Shall be responsible for the administration of the P-Card program within BridgeValley;
5. Shall report all instances of unlawful use to the State Auditor's Office P-Card Division within 24 hours of discovery;
6. Approves issuance of P-Cards to employees, transaction and monthly limits, adjustments to limits and revocation of P-Cards for improper use;
7. Perpetually reviews the compliance of the P-Card program with agency internal controls and the requirements set forth in the State Purchasing Card Policies and Procedures Manual;

8. Reviews random transactions on an ongoing basis and reports any adverse findings to the State Auditor's Office;
9. Conducts periodic reviews of transactions to ensure they are appropriate for the department and that budgetary permission and supervising personnel have been involved in the approval of transactions; and
10. Reviews related purchasing documentation where questionable transactions occur.

BridgeValley Coordinator and Co Coordinators:

1. Must be a full-time permanent employee;
2. Must receive training, education, and certification with thirty (30) days of assuming the duties of the position;
3. Must complete annual P-Card Coordinator's Training and Certification consisting of P-Card policies, purchasing policies as they relate to P-Card, ethics training, emergency P-Card and travel guidelines;
4. Monitors and provides oversight of the BridgeValley's P-Card program to ensure internal controls are in place and working to prevent misuse;
5. Ensures proper completion and submission of cardholder applications, and maintenance forms via wvOasis;
6. Provides in-house P-Card training for new cardholders upon receipt of their P-Card;
7. Ensures successful completion of initial training requirements before submitting requests for new cardholders and monitors on-going training requirements;
8. Maintains cardholder training documents in a locked file cabinet to ensure the security of P-Card records;
9. Ensures proper oversight of P-Card use within BridgeValley by reviewing P-Card transactions and assuring that they are for official state business;
10. Processes changes to cardholder transaction limits and monthly credit limits upon recommendation of the Supervisor and approval of the CFO;
11. Reconciles the master statement or electronic payment files;
12. Ensures the prompt payment of BridgeValley's master statement/account;
13. Each Coordinator reviews and approves Coordinator transactions other than their own;
14. Ensures BridgeValley cardholders follow all P-Card policies and procedures;
15. Disseminates updated P-Card information to BridgeValley cardholders;
16. Receives and distributes P-cards to P-card holders (Cards activated by P-Card holders).
17. Ensures that employee P-Cards are cancelled and destroyed upon termination or separation from employment;
18. Distributes new P-Cards to cardholders for activation and use.
19. Processes maintenance forms to replace lost/stolen cards or cards that have been compromised;
20. Assists cardholders in obtaining valid receipts from vendors;
21. Assists cardholders in resolving disputed charges;
22. Requests copies of questionable transactions for further review as appropriate;
23. Provides updated contact information to the State Auditor's Office, P-Card Division;

24. Performs biennial reviews with the CFO of card utilization levels within the BridgeValley and provides reports to the Auditor of the results of such reviews;
25. Identifies possible ethics law violations related to inappropriate activity by cardholders and vendors providing gifts, bribes, etc.;
26. Addresses and establishes additional controls/policies, in a timely manner, as recommended by external or internal audits and reviews;
27. Audits all cardholder transaction documentation, checks account codes, object codes, inappropriate purchases, unauthorized purchases, missing receipts, tax charged, travel violations, and misuse or fraud;
28. Provides monthly P-Card reports to the CFO; and
29. Ensures that current and past P-Card records are maintained in locked file cabinets.

Cardholder:

1. Must be a full-time permanent employee of BridgeValley;
2. Must be employed for six months before being issued a card. The CFO or CPO may make exceptions to this six month wait only under special circumstances;
3. Shall not use the P-Card to make purchases for personal use;
4. Required to have three (3) hours of online P-Card training including Ethics training every two years;
5. Required to take the Auditor's web-based Purchasing Card Training and Ethics Training and pass the tests with a minimum of 80% accuracy before being issued a P-Card;
6. Required to electronically sign and date the Cardholder Agreement Form signifying that: 1) s/he has received training, 2) s/he understands the P-Card policies and procedures, 3) s/he understands the reconciliation process, and 4) s/he accept responsibility for compliance with the P-Card policies and procedures;
7. Must activate the card and establish a PIN;
8. Signs the back of the card upon receipt of the P-Card and keeps the card in a secure location;
9. Ensures purchases are allowable according to P-Card regulations before making the purchases;
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10. Informs the vendor that BridgeValley is a tax exempt State government agency before purchasing and sends a tax exemption certificate to the vendor upon request;
11. Required to sign and date each credit card receipt, paid invoice, packing list, delivery ticket, email confirmation/receipt, or other documentation as certified received;
12. Required to obtain appropriate budget manager's approval on purchases made for any department that the cardholder does not have authority from which to spend. This approval is obtained by having the appropriate budget manager directly sign the purchase receipt.
13. Identifies any unauthorized purchases and attaches a copy of the completed Dispute Form to the documentation, contacts the vendor and/or bank to resolve the matter and notifies the BridgeValley Coordinator by phone or email;

14. Submits, signs and dates, and submits through RightSignature P-card Accounting Information Form for each transaction, credit card receipts, itemized invoices, and other appropriate documentation to the BridgeValley Coordinator within 48 hours of goods or services and transaction completion;
15. Ensures that related approval forms are included for applicable purchases such as hospitality, travel expenses, and association membership dues;
16. Shall not purchase food, fuel (except for state owned or rental vehicles) or room service as part of travel expenses;
17. Ensures that hospitality is purchased in accordance with West Va. Ethics Commission Advisory Opinion 2012-27;
18. Contacts the vendor to obtain a credit memo or other documentation for sales tax charged, returned merchandise, and disputed charges for damaged merchandise, duplicate charges or unauthorized charges;
19. Reports lost or stolen purchasing cards to US Bank 1-800-344-5696 or 1-800-VISA911 and the BridgeValley Coordinator within 24 hours to limit cardholder liability; and
20. Returns the P-Card to BridgeValley Coordinator upon termination or separation of employment from BridgeValley.

Supervisor:

1. Submits in writing to BridgeValley Coordinator a request to begin the application process to obtain a P-Card for a new cardholder qualified to receive a P-Card;
2. Recommends a dollar amount for cardholder single transaction limit and monthly credit limit;
3. Recommends the dollar amount of an increase or decrease for cardholder single transaction limit and monthly credit limit;
4. Authorizes all purchases greater than each individual's P-Card level in advance by signing and dating a Purchasing Requisition Form or approving electronically via email;
5. Obtains authorization through RightSignature from the Grants Accountant for any grant expenditures.
6. Authorizes all major equipment purchases, such as furniture and office equipment, in advance by signing and dating a Purchasing Requisition Form. The Purchasing Requisition Form must be forwarded to the Purchasing Office. The purchase will be made and received by the Purchasing Office. The requisition should be as specific as possible to ensure correct ordering, including any expedited or rush shipment requirement. In the event that the Purchasing Office changes specifications, s/he will notify department prior to ordering.
7. Authorizes all purchases of computer software, computer hardware, copiers, printers, etc. in advance by signing and dating a Purchasing Requisition Form. The Purchasing Requisition Form must be forwarded to the IT Department. Upon approval by the IT Department, the Purchase Requisition Form, along with all appropriate specifications must be forwarded to the Purchasing Office. The purchase will be made and received by the Purchasing Office;

8. Reviews purchases, receipts, invoices, documentation, and justification for purchases. The review serves as the first point to discover unauthorized or questionable purchases and immediately discusses the issue with the cardholder; and
9. Acknowledges, by signing the Purchasing Card Accounting Information Form, to confirm that only authorized purchases were made and that P-Card Policies and Procedures were followed.

Accounts Payable:

1. Reconciles all P-card transactions in wvOASIS;
2. Processes P-Card master statements for the BridgeValley in accordance with requirements outlined in Section 7.2 of the Purchasing Card Policies and Procedures Manual and forwards them to the State Auditor's Office every month based upon the Auditor's Office schedule regardless of the status of statement reconciliation;
3. Reviews wvOASIS accounting information for the appropriate fund, object code, grant and project for each transaction and makes corrections if necessary;
4. Notifies cardholders by email of any missing documentation; and makes a notation on the P-Card accounting form;
5. Ensures that each wvOASIS coversheet includes the appropriate information.
6. Maintains current P-Card payment records in a locked file cabinet; and
7. Maintains past P-Card payment records in a locked file cabinet for two years from the end of the fiscal year in which the last transaction was completed; and
8. Destroys P-Card records in accordance with BridgeValley's record retention policy. Maintains P-Card records for a minimum of 2 years of the end of the fiscal year.

State Auditor:

1. Provides annual purchasing card certification training for BridgeValley coordinators;
2. Provides online purchasing card training for all cardholders, and agency face-to-face training upon request by the BridgeValley Coordinator;
3. Provides additional training and workshops for cardholders, coordinators and administrators as deemed necessary;
4. Provides daily Credit Usage Reports, Tax Charged Reports, and Transaction Declined Reports to the BridgeValley Coordinator;
5. Conducts random audits and reviews of P-card transactions to ensure compliance with the State Purchase Card Program Policies and Procedures and the BridgeValley Internal Control Procedures;
6. Presents the BridgeValley's CFO with a report of findings discovered during the post-audit and recommendations to correct the findings;
7. Conducts post-audit training sessions for cardholders and administrators as needed after completion of post-audits;

8. Performs a post-audit on all agency emergency P-Card transactions made during the declared emergency.
9. ; and
10. Notifies the BridgeValley Coordinator when a cardholder's P-Card number has been compromised (*declined in an unauthorized purchase*).

Bank:

1. Mails the purchasing card directly to the P-Card Coordinator.
2. Provides electronic access to P-Card transactions to the BridgeValley cardholders on a perpetual basis.
3. Provides online access for P-Card holder and coordinator.
4. Reissues a new P-Card to cardholders who have reported their card lost or stolen to the Bank and BridgeValley Coordinator; and
5. Reissues automatically a new P-Card to cardholders whose card number has been compromised.

III. ALLOWABLE PURCHASES

- A. Allowable purchases include all goods and services within a cardholder's individual per transaction limit, except those listed under Restricted Purchases.
- B. Cardholders must monitor their monthly purchases to avoid exceeding the dollar amount of their individual monthly credit limit. The following rules must be adhered to when making allowable purchases:
 1. Allowable purchases should be made with the P-Card.
 2. All purchases greater than each individual's P-Card level must be approved by the Supervisor with signature and date on a Purchasing Requisition Form. This form must be attached to the cardholder's P-Card documentation for review. The requisition should be as specific as possible to ensure correct ordering including any expedited or rush shipment requirements. In the event that the Purchasing Office changes specifications, s/he will notify department prior to ordering.
 3. All major equipment purchases such as furniture and office equipment must be approved in advance by the Supervisor with signature and date on a Purchasing Requisition Form. The Purchasing Requisition Form must be forwarded to the Purchasing Office. The purchase will be made and received by the Purchasing Office. The requisition should be as specific as possible to ensure correct ordering including any expedited or rush shipment requirement. In the event that the Purchasing Office changes specifications, s/he will notify department prior to ordering.
 4. All purchases of computer software, computer hardware, copiers, printers, etc. must be approved by the Supervisor and the IT Department with signature and date on a Purchasing Requisition Form. The Purchasing Requisition Form must then be

forwarded to the Purchasing Office and the purchase will be made and received by the Purchasing Office.

5. Hospitality purchases must be approved by the Supervisor with signature and date on the Hospitality Documentation Form (food only) or Request for Hospitality and Temporary Space Form (food and room rental). Items purchased for a hospitality event must be itemized and meet the guidelines of the following object code descriptions: Food and non-alcoholic beverages; meeting room rental and setup; and audio/other equipment rental.
6. An employee's travel expenses may be paid with the P-Card by the Traveler Coordinator or cardholders. Travel requires approval in advance by the Supervisor with signature and date on the Travel Authorization Form. The Travel Authorization Form is forwarded to the Travel Coordinator and must be attached to the Purchasing Card Accounting Information Form.
7. Allowable travel expenses include conference registration fee payments, airfare ticket payments, booking agent fee payments, vehicle rental payments, and hotel folio payments including business-related phone and internet charges. Travel expenses shall not include such personal service charges as room service, food and restaurant meals, movies, snacks and drinks from in-room refrigerators, bar bills, etc.
8. Splitting purchases (*stringing*) to circumvent the cardholder per transaction dollar limit is prohibited.
9. Purchase needed items from statewide, agency and institutional contracts whenever possible.
10. Gift cards may only be purchased upon prior approval by the State Auditor's Office Purchasing Card Division. The name and signature of the recipient is to be documented.

IV. RESTRICTED PURCHASES

The following list of goods and services are prohibited from purchase or payment using the State of West Virginia Visa Purchasing Card:

1. Alcoholic beverages
2. Building leases
3. Cash, cash advances or cash credits
4. Encumbered purchases
5. Firearms and ammunition
6. Food (*except for pre-approved hospitality events*)
7. Fuel (*except travel related to state owned or rental vehicles*)
8. Insurance
9. Legal services

10. WV Sales Tax (*out-of-state sales tax is allowed*)
11. Any purchases that would be in violation of the WV Government Ethics Act of 1989 which includes, but is not limited to, the purchase of flowers or other gifts.
12. Credit Card Surcharges
13. Do not tip if being charged a delivery fee
14. Do not “round up” at check out to make a donation
15. Club type memberships (e.g. Amazon Prime, Sam’s Club)
16. Charitable Donations
17. Individual memberships or memberships associated with lobbying.

V. MAKING P-CARD PURCHASES

Cardholders may make P-Card purchases in-store, by phone or fax, and/or on a secured internet site.

A. In-Store Purchase:

1. Be prepared to show personal identification upon request by the vendor;
2. Swiping of card or some other approved method of reading the card must be performed by P-Card holder or vendor to authorize purchase;
3. Tell vendor that the purchase is a tax-exempt State government agency purchase and reference the tax-exempt number on the front of the card;
4. Be prepared to present a signed Tax Exemption Certificate upon request by the vendor; and
5. Check itemized credit card receipt for tax *BEFORE* signing the charge receipt.

B. Telephone and Fax Purchase:

1. Tell vendor the purchase is a tax-exempt State government agency purchase *BEFORE* placing the order;
2. Be prepared to send a signed Tax Exemption Certificate upon request by the vendor;
3. Give vendor the credit card number and indicate that the card should not be charged until the order has shipped;
4. Make sure the exact total plus shipping charges do not exceed your per transaction limit;
5. Request a credit card receipt, itemized paid invoice, or other documentation showing Visa/credit card as the payment method;
6. Give vendor the full shipping address including floor number;
7. Tell vendor not to automatically bill your card for future orders; and
8. Keep delivery ticket and attach it to P-Card documentation.

C. Internet Purchase:

1. Purchase only from secure internet sites indicated by a closed lock at the bottom of the screen;

2. Make sure the exact total plus shipping charges does not exceed your transaction limit;
3. Make sure West Virginia sales tax has not been added to the purchase price;
4. Be sure to print out a credit card receipt or itemized paid invoice;
5. Confirm the total amount of purchase by email or other form of confirmation to show the total amount of purchase and Visa/credit card as the payment method; and
6. Keep delivery ticket and attach it to P-Card documentation.

VI. VALID RECEIPTS

A. A valid receipt is required for all transactions. It must contain specific information and meet certain conditions, but may be in various forms. A valid receipt is a detailed cash register receipt, itemized paid invoice, email confirmation/receipt, detailed purchasing card charge slip, and/or a receiving report. A valid receipt must be legible and:

1. Contain the vendor name, address and date of purchase;
2. List goods or services, unit cost, quantity and total (“Misc.” or “Merchandise” as the description is not acceptable);
3. Indicate the sale or payment method was by credit card (the words “Visa”, “Credit Card” or “Purchasing Card” are acceptable);
4. Provide a total amount plus shipping if charged;
5. Provide a zero dollar (\$0.00) balance, amount paid, or “Paid”; and
6. May be original paper documents, electronic and faxed documents.

If WV sales tax is charged, the Cardholder is responsible for contacting the vendor to obtain a credit memo or other documentation for tax charged. If the receipt does not clearly describe the item purchased, the Cardholder is responsible for contacting the vendor to obtain the proper documentation.

B. Receiving Reports are required to be filed with the BridgeValley Purchasing Office for commodities purchased for BridgeValley. P-Card “receiving reports” include: itemized receipts and invoices, packing slips or the Receiving Report Form approved by the State Auditor’s Office P-Card Division. The cardholder receiving the goods must sign and date the itemized receipt/invoice, packing slip or P-Card Receiving Report Form. If the person receiving the goods is not the cardholder, that person must complete, sign and date the P-Card Receiving Report Form and forward to the cardholder to be attached to documentation for reconciliation purposes.

VII. RECONCILING TRANSACTIONS

1. Upon receipt of the P-Card, all cardholders are trained to submit all necessary forms for reconciliation.
2. All cardholders must submit their P-card transactions within 48 hours of receipt of goods or services and transaction completion.

VIII. RESOLVING DISPUTES

1. A charge cannot be disputed until it appears on the bank statement.
2. Disputes may result from the following:
 - a. Fraud or unauthorized charges;
 - b. Failure to receive goods or services;
 - c. Defective merchandise;
 - d. Incorrect amounts being charged;
 - e. Duplicate charges; or
 - f. Credits not yet received
3. Upon identifying a questionable charge, the Cardholder must contact the vendor to attempt to resolve the dispute.
4. If a resolution cannot be reached, the cardholder must contact the Bank via phone or online. Attach a copy of the documentation, and notify the BridgeValley Coordinator.
5. The cardholder must reconcile disputed transactions and the statement amount must be paid pending resolution of the dispute.
6. Cardholders have 60 days from the statement date that contains the disputed item to submit a dispute to the Bank.
7. A Dispute Form will not be processed for charges of WV Sales Tax and shipping and handling; however, the cardholder must contact the vendor to obtain a credit.
8. Disputed transactions must be marked in wvOASIS as either disputed or dispute resolved.

IX. RECORDS RETENTION

For P-Card inspection and post-audit review purposes, the BridgeValley must keep all documentation relating to the P-Card Program as long as the card is active or for two (2) years from the end of the fiscal year in which the last transaction was completed, whichever is longer. These records must be available to the State Auditor's Office P-Card Division upon request. P-Card records can be destroyed based on BridgeValley's record retention policy.

X. CARDHOLDER MISUSE

Misuse/Abuse is the improper, unlawful or incorrect use, compromise or misapplication of the P-Card such as failure to maintain security to protect your card, paying for items for which the P-Card is not authorized, or the purchase of goods or services at terms (price, quantity) that are excessive. Fraud is a deception deliberately practiced in order to secure unfair or unlawful gain.

The graduated disciplinary actions for misuse, abuse or fraud of the State Purchasing Card are as follows:

- A. A one-on-one meeting between the cardholder and BridgeValley Coordinator to discuss the infraction. A memo summarizing the discussion and ways to avoid future misuse will be placed in the purchasing card file.
- B. A written notice from the BridgeValley Coordinator to the cardholder about the specific misuse or abuse of the card will be prepared and forwarded to the Supervisor, Chief Procurement Officer, Chief Financial Officer, Human Resources Administrator, and State Auditor's Office Purchase Card Division.
- C. A written notice from the BridgeValley Coordinator to the cardholder outlining temporary suspension of purchase card privileges will be prepared and forwarded to the Supervisor, Chief Procurement Officer, Chief Financial Officer, Human Resources Administrator, and the State Auditor's Office Purchase Card Division. .
- D. A written notice from the CFO to the cardholder to permanently revoke purchase card privileges will be prepared and forwarded to the Supervisor, BridgeValley Coordinator, Human Resources Office, and the State Auditor's Office Purchase Card Division.
- E. Termination of a cardholder's employment shall be based upon the level of fraud or violation committed and in accordance with the disciplinary procedure of the agency.

XI. TYPES OF INAPPROPRIATE PURCHASES

A. Potentially Fraudulent, Improper, or Abusive Purchases

1. Fraudulent Purchases – Use of the State Purchasing Card to acquire goods or services that are unauthorized and intended for personal use or gain.
2. Improper Purchases – State Purchasing Card transactions that are intended for government use but are not permitted by law, regulation, or organization policy. Examples of improper purchases would include the use of “stringing” of invoices designed to circumvent the transaction limits or avoid the requirements for competitive bidding.
3. Abusive Purchases – Purchases for authorized goods or services, at terms (e.g. quantity, price) that are excessive, are for a questionable government need, or both. Examples of abusive purchases would include (1) failing to use a Statewide Contract if available for an authorized purchase which resulted in paying more for the commodity than necessary; (2) purchasing extravagant items (i.e. designer ink pens, gold-plated bathroom fixtures, etc.); and (3) making purchases in volumes which far exceed the need (i.e. buying 1,000 items when the historical need has been significantly less).

B. Broad Categories of Purchase Card Fraud

1. Theft – An authorized or unauthorized cardholder purchase of goods or services intended for personal use or gain. Theft can also occur when an unauthorized user compromises a cardholder’s account by gaining knowledge of and using the purchase card account number.
2. Fictitious Transactions – A single part transaction: A cardholder supports the acquisition of goods or services for personal use with false documentation, or a vendor bills the government for goods or services never delivered. A dual part transaction: Collusion between a cardholder and a vendor where the cardholder knowingly approves documentation supporting a vendor’s invoice for goods or services never provided and they share the amount paid by the government.
3. Kickbacks – A cardholder makes authorized purchases from the vendor who charges the government an excessive price and “kicks back” a percentage of the amounts received to the cardholder.
4. Conflict of Interest – A government official participates in approving or deciding a matter in which the official or a relative has a financial interest. The potential for a conflict of interest in a purchase card transaction exists whenever a cardholder or a relative has a significant financial interest in a vendor or contractor.

Practices and procedures concerning management and oversight of the Purchase Card Program are continuously reviewed and updated as required. It is our goal to grow a successful program while managing and minimizing the associated risks.

P-card Workflow Procedures

1. **Your p-card documentation is due to Accounts Payable within 48 hours of receipt of your goods.** The p-card holder completes a P-card Accounting Information Form. This includes vendor information, accounting information, the purpose of the transaction and the goods or service received date. Upload all documentation in RightSignature. If you do not have a RightSignature account, submit your paperwork to the appropriate RightSignature account holder within your department. **All scanned documents are required to be legible. Incomplete documentation requires complete resubmittal.**
2. Log into your RightSignature account.
3. Once logged in, click the “Start Document” button.
4. Click “Send for Signature”.
5. Select “Choose from Computer” and upload the appropriate file.
6. Click “Prepare Document”.
7. Enter the names and e-mail addresses of each signer in the order in which they are to sign. Be sure to check the “Set Signer Order” box so signers sign in the appropriate order.
 - First Signer – Cardholder
 - Second Signer – Budget Manager
 - Third Signer (May not be required) – Grant Accountant if grant related
 - Forth Signer (May not be required) – IT if technology related
 - Final Signer – PCard Approver
8. Click “Next: Place Fields”
9. Drag and drop signature boxes for each signer. Double click each signature box to change the signer or delete the signer box.
10. Click “Next Review”
11. Click the CC button to add anyone who may need to be copied. Justa Atha and Cathy Aquino should always be copied.
12. Click “Send Document”

By following these steps, the person who submitted the p-card documentation via RightSignature can view the status of the document at all times. After each person signs the document, it will forward to the next appropriate signer. Each signer and anyone copied will receive a completed copy once all signers have signed.

If a signer has not signed the document after a couple of days, you can send a reminder. Open the document in RightSignature and click “Reminder” next to signer’s name.

To delete a pending document, open the document in RightSignature. Click “Actions” under “Security Options” and click “Void”. You cannot delete a completed document.

Please contact Justa Atha at 56714 or justa.atha@bridgevalley.edu with any questions regarding this process.



PURCHASING CARD (P-CARD) ACCOUNTING INFORMATION
(ALL NECESSARY DOCUMENTATION MUST BE ATTACHED)

Cardholder Name: _____

Spending Department: _____

Vendor (ONLY ONE PER FORM): _____

Purpose (MUST BE SPECIFIC):

A list of name(s) is required for purchases pertaining to individual(s).
 Example 1: When a textbook order is needed for an instructor, you must provide the name of the instructor.
 Example 2: When a textbook order is needed for a group of students, you must provide the names of the students.

FUND	UNIT	ACCOUNT	AMOUNT
TOTAL:			

Is this transaction being disputed? Yes No

Received Date (DATE YOU RECEIVED YOUR GOODS/SERVICES): _____

Cardholder Signature: _____

Budget Manager Signature: _____

Grant Accountant Signature: _____

P-Card Approver Signature: _____

Date: _____