



West Virginia Department of Transportation Policy: **DOT P-Card Program**

Issued by the Secretary of Transportation

Policy No: DOT 6.5

Issue Date 04/01/2017

Revised: 06/05/2023

Page 1 of 18

1.0 PURPOSE

The purpose of the P-Card Program is to provide an efficient, cost-effective method of payment for goods and services for regular and routine purchases. Cards are issued in the name of an employee and the State of West Virginia. The state is responsible for payment of all authorized State P-Card purchases.

- 1.1 Using the P-Card simplifies the payables process since each purchase is billed to the P-Card account and at the end of each billing period only one (1) statement or master bill per organization is processed for payment. Participation in the P-Card Program is mandatory for West Virginia Department of Transportation (WVDOT) Organizations.
- 1.2 WVDOT recognizes the P-Card as the preferred method of payment. All questions concerning applicable purchasing rules and regulations should be referred to your agency/organization Procurement Officer.
- 1.3 Only authorized WVDOT payments are permitted. Authorized denotes:
 - items and services are for the organization to perform an official work function,
 - quantities purchased are necessary to perform the required work,
 - items or services are within the Cardholder's range of authority as assigned by management,
 - all policies and procedures are followed, and
 - only best value purchases are made.
- 1.4 **Purchases of goods or services NOT for WVDOT and purchases for personal use are prohibited**
 - A. Considering the power of the P-Card Program, Cardholders must take extra care to fully comply with all applicable policies, procedures, and laws. Use of the P-Card is subject to the provisions of the West Virginia Government Ethics Act of 1989, as amended, which identifies unethical employee conduct such as, accepting gifts, gratuities, kickbacks (use of position for private gain) and therefore, unlawful actions. Employees should review [Volume 3, Chapter 23, Employee Ethics and Conflict of Interest](#), of the DOT Administrative Procedures.
 - B. 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, review P-Card Purchases and may also be held responsible for any misuse.
 - C. Only Cardholders (those named on the credit card) may make P-Card purchases or may authorize purchases for that Cardholder's P-Card

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 2 of 18

account. The card cannot be used by another individual and the Cardholder's card number should not be accessible to any person other than the Cardholder, the organization Sub-Coordinator and the WVDOT P-Card Coordinator.

1.5 Supervisors and managers cannot delegate a cardholder's account to other organizational employees.

Cardholders must be careful to comply with all rules and to diligently seek the best value for the State's money. Cardholders should not let convenience of use circumvent good purchasing practices and purchasing policies.

The online State of West Virginia's P-Card Policies and Procedures, published by the State Auditor's Office, may be accessed at: www.wvsao.gov

2.0 SCOPE

This policy applies to all WVDOT employees who are issued a P-Card and employees who review and approve payments of purchases made with the P-Card. **Note:** Agencies reconciling P-Card transactions "Live" in the wvOASIS system are not required to have the following REMIS based reports: The monthly TSO 404 Reconciled Electronic Log, the TSO 403 DOT-5 Receipts, or the monthly REMIS Reconciliation Checklist.

3.0 DEFINITIONS

- 3.1 **Agency:** Any authority, bureau, commission, or Division, or similar cabinet subpart of the WVDOT.
- 3.2 **Agency Head:** Chief executive officer of any agency.
- 3.3 **Employee:** A person who lawfully occupies a position in a WVDOT agency and who is paid a wage or salary and who has not severed the employee-employer relationship.
- 3.4 **Organization:** A hiring unit within the WVDOT.
- 3.5 **P-Card:** Purchasing Card

4.0 POLICY

4.1 P-CARD HOLDER ROLES AND RESPONSIBILITIES

It is important that segregation of duties exist within the administration of the P-Card Program. To ensure accountability, all P-Card transactions must be reviewed and approved by the Cardholder's Supervisor. The Cardholder's Supervisor must initial and date all vendor invoices/receipts and sign the Cardholder's monthly reconciled electronic log (TSO 404 Report) and monthly REMIS reconciliation checklist.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 3 of 18

A. Cardholder Responsibilities

1. Make only authorized purchases. If WV sales tax is applied, contact vendor for refund and document resolution.
2. Make daily entries of transactions and print DOT-5 Receipts (TSO 403 Report).
3. Retain all P-Card documentation for each purchase/transaction.
4. Retrieve and reconcile the monthly credit card statement.
5. Review, sign, and date all vendor invoices/receipts, the Cardholder's monthly reconciled electronic log (TSO 404 Report) and monthly REMIS Reconciliation Checklist.
6. Keep the card secure and promptly report any unauthorized use or card loss/theft to the organization P-Card Sub-Coordinator.
7. Relinquish the card to individual's supervisor upon request, termination, transfer, or change in job responsibilities.

B. Cardholder's Supervisor Responsibilities

1. Take, pass, and maintain the required State Auditor's P-Card training annually.
2. Review all Cardholder transactions and supporting documentation timely to confirm that only authorized purchases were made, no WV sales tax was applied, and that all applicable procedures were followed.
3. Notify the organization P-Card Sub-Coordinator when a Cardholder goes on a leave of absence and/or changes job duties where a P-Card assignment is not required.
4. Review, initial, and date all vendor invoices/receipts, sign the Cardholder's monthly reconciled electronic log (TSO 404 Report) and monthly REMIS Reconciliation Checklist.

C. P-Card Sub-Coordinator's Responsibilities

1. Review and implement controls to ensure that purchases by Cardholders and Cardholder's Supervisors follow DOT P-Card policies and procedures.
2. Submit signed cardholder Set Up forms to WVDOTP-Card Coordinator.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 4 of 18

3. Ensure that Cardholders and Cardholder's Supervisors complete and maintain the required web-based training and keep record. (Training must be completed prior to requesting a P-Card.)
4. Submit P-Card maintenance forms to the WVDOT P-Card Coordinator for account information changes, lost card replacement, credit limit changes, and account closure or suspension.
5. Aid in the resolution of disputed charges.
6. Receive cancelled cards for proper disposal.
7. Ensure that all statements are reconciled and processed for timely payment.
8. Review, sign, and date Cardholder's monthly reconciled electronic log (TSO 404 Report) and monthly REMIS reconciliation checklist.
9. Maintain a complete file on each Cardholder to include a copy of the P-Card Set Up form, all maintenance forms, documentation and resolution for any problematic transactions and training certificates.
10. Attend the annual State Auditor's P-Card Sub-Coordinator's training in order to receive required certification.
11. Provide oversight for the agency's or organization's P-Card program.

D. **WVDOT P-Card Coordinator Responsibilities**

All P-Card correspondence and questions intended for the State Auditor's Office will be submitted to the WVDOT P-Card Coordinator for processing.

1. Process P-Card Set Up and Maintenance forms submitted by organization Sub-Coordinator.
2. Monitor and question Cardholder transactions which do not appear to be best value purchases.
3. Provide guidance and oversight to the organization P-Card Sub-Coordinators. Assess needs, develop, and provide P-Card training for Cardholders, Supervisors, and organization Sub-Coordinators.
4. Attend the annual State Auditor's P-Card Coordinator's training and receive certification.
5. Maintain a file on all WVDOT Cardholders' Set Up and maintenance forms, disputed charges, fraud attempts, personal use, reimbursement, WV sales tax and resolutions when applicable.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 5 of 18

6. Make program recommendations to the WVDOT Finance Director.
7. Prepare reports and analyses of individual Cardholder activity, organization activity, vendor activity, etc.
8. Coordinate the retrieval and review of P-Card Documentation requested for audit purposes.

E. WVDOT Finance Division's Responsibilities

1. Review US Bank P-Card reports to assess the need for corrective action or changes to the P-Card program.
2. Review all State and WVDOT P-Card Procedures for changes and ensure that employees involved in the P-Card Program are properly notified.
3. Attend P-Card Program meetings, seminars, etc., provided by the State Auditor's Office and the Division of Purchasing.
4. Schedule P-Card presentations and training.

F. Audits/Reviews of P-Card Program

The State Auditor's Office and WVDOT Auditing Division may periodically review Cardholder's and organization's compliance with all policies and procedures of the State P-Card Program and the DOT P-Card Policies and Procedures.

4.2 ORGANIZATION STANDARDS FOR CARDHOLDER POSITIONS

The assignment of State P-Cards is limited to the following:

- A. Permanent, active, full-time employees.
- B. Organizations that regularly make purchases.
 1. Organization P-Card Sub-Coordinators will recommend the per transaction limit and the monthly limit for new Cardholders. (These accounts are subject to change based on P-Card activity.)
 2. In setting a Cardholder's buying limits, the Sub-Coordinator should consider the types of purchases and the volume of purchases the Cardholder will make and recommend transaction and monthly buying limits accordingly. Typically, the monthly limit is set to twice the total purchase amount normally expected for a month to provide time for statement processing and receipt of payment.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 6 of 18

4.3 P-CARD TRAINING

P-Card training and testing is mandatory for all Cardholders, Supervisors of Cardholders, Sub-Coordination and Coordinators.

Agency Procurement training is strongly recommended for all Cardholders, Supervisors of Cardholders, Coordinators, and Sub-Coordination. Contact Budget Division, Procurement Section for questions.

A. **New Cardholders and Existing Cardholders must:**

1. Create a myAPPS account from the State Auditor's Website <https://www://wvsao.gov/>.
2. Complete and pass the State Auditor's web-based P-Card training. Training consists of the following items:
 - Cardholder Quiz
 - Ethics Quiz
 - On-line Cardholder Agreement
3. Attend or complete approved WVDOT Cardholder training as scheduled.
4. Cardholders are required to update training biennial.

B. **New and Existing Cardholder's Supervisors, Sub-Coordination and Coordinators must:**

1. Create a myAPPS account from the State Auditor's Website <https://www://wvsao.gov/>
2. Complete and pass the State Auditor's web-based P-Card training. Training consists of the following items:
 - Sub-Coordinator Quiz
 - Ethics Quiz
 - On-line Cardholder Agreement
3. Training must be completed within thirty (30) days of assuming the duties of the position, and training is required to be updated annually.
4. Attend or complete approved WVDOT P-Card training as scheduled.

C. Sub-Coordination must provide the Program Coordinator with the ten-digit wvOasis employee ID number of the Cardholder candidate when requesting P-Card training be added to their myAPPS page.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 7 of 18

- D. All Cardholders, Supervisors and Sub-Coordinators receive three (3) e-mail notices from the State Auditor's Office at 90, 60- and 30-day intervals before training expires. In the event a cardholder's training expires without an attempt to renew, P-Cards will be disabled until training is completed.
- E. Employee attendance records for all WVDOT P-Card training will be exchanged between the WVDOT P-Card Coordinator and the organization Sub-Coordinator.

4.4 **DISALLOWED PURCHASES AND PAYMENTS**

The following are prohibited from purchase and/or payment with the P-Card.

- A. Food expenses, other than Hospitality Object Code 042. An approved Hospitality Form (TMO-3) must be completed prior to the event associated with hospitality.
- B. Weapons, alcoholic beverages, and tobacco products.
- C. West Virginia Sales Tax.
- D. Encumbered purchasing documents.
- E. Goods and services for personal use.
- F. Non-WVDOT related goods and services.
- G. Gift cards, gift certificates, pre-paid tickets or passes.

4.5 **VALID VENDOR INVOICE/RECEIPTS**

A valid vendor invoice/receipt is required for all transactions. It must contain specific information and meet certain conditions.

- A. A valid vendor invoice/receipt must:
 - 1. list each item, its unit cost, quantity, and total cost,
 - 2. state that the sale was by credit card ("Visa," "Credit Card," "P-Card," or stamped "Paid with P-Card" etc.) are acceptable,
 - 3. show a total amount and indicate sales tax was not charged, and
 - 4. be marked "No Balance Due" or "Paid".
- B. A valid vendor invoice/receipt can be:
 - 1. a detailed cash register receipt,
 - 2. an invoice,

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 8 of 18

3. a receiving report,
4. a detailed P-Card charge slip,
5. a shipping ticket, or
6. an order form may be acceptable.

If the vendor's invoice/receipt does not clearly describe the item, the Cardholder must provide that information. "Miscellaneous" or "Merchandise" on the invoice/receipt is not acceptable. To ensure proper documentation, the Cardholder must write the missing information on the invoice receipt. Authorized receiver requirements must be observed, as explained in Section 5.4.F of this policy.

4.6 VIOLATIONS

Misuse and abuse of the P-Card.

Examples include:

- Failure to maintain security protecting your P-Card.
- Paying for items which the P-Card is not authorized for payment.
- Purchase of authorized goods or services, at terms (e.g., price, quantity) that are excessive.

Fraud is a deception deliberately practiced in order to secure unfair or unlawful gain. For example, fraud occurs when the Cardholder's account information has been intentionally utilized for personal gain. Intentional use of the P-Card to make purchases for personal use or non-state business is fraudulent and is prohibited.

5.0 P-CARD PROCESSES

5.1 NEW CARD APPLICATIONS

The District/Division Sub-Coordinator must provide the ten-digit wvOasis employee ID number of the Cardholder candidate to the P-Card Coordinator for training setup.

- A. The Cardholder candidate must complete and pass the required State Auditor's P-Card training and electronically sign the Cardholder agreement.
- B. The Cardholder's supervisor must complete and pass the required State Auditor's P-Card training prior to requesting a P-Card.
- C. Upon completion of training, the Sub-Coordinator and Cardholder candidate complete the P-Card Set Up form.
- D. The Sub-Coordinator will recommend the "per transaction" and monthly billing cycle buying limits of the Cardholder based upon the expected

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 9 of 18

amount of purchases by the new Cardholder.

- E. The Sub-Coordinator will scan the original completed Set Up form to the WVDOT P-Card Coordinator.
- F. Upon receipt, the WVDOT P-Card Coordinator will review forms and verify completed training prior to approving and submitting to the State Auditor's Office P-Card Operations Unit.
- G. Upon receipt of the P-Card, the Cardholder must sign the card and contact US Bank for activation. The Cardholder must have the last four (4) digits of their ten-digit wvOASIS employee ID number before contacting US Bank.
- H. The organization Sub-Coordinator must notify the WVDOT P-Card Coordinator that a new card has been received and activated.
- I. The organization Sub-Coordinator will schedule and conduct a joint review of the DOT P-Card Procedures with the Cardholder and the Cardholder's Supervisor prior to the card being used.

5.2 LOST/STOLEN CARD REPORTING

- A. Lost and stolen cards are a serious breach of the P-Card Program. The Cardholder must be proactive if their P-card is missing. The Cardholder will immediately call either the organization Sub-Coordinator or the WVDOT P-Card Coordinator to report a missing P-Card. After work hours or on weekends, call US Bank at 1-800-344-5696 to report a missing P-Card.
- B. The organization Sub-Coordinator must complete and submit a maintenance form to the WVDOT P-Card Coordinator, reporting a lost card and requesting a replacement card.
- C. The WVDOT P-Card Coordinator will document the lost card and submit the maintenance form to the State Auditor's Office P-Card Operations Unit.

5.3 CARD/ACCOUNT MAINTENANCE

All Cardholder account maintenance must be requested on the maintenance form.

5.4 MAKING PURCHASES

- A. The P-Card is restricted to authorized payment only, as previously described in Section 1.3 of this policy.
- B. All purchasing rules must be followed.
- C. Hospitality purchases must: meet the description of the Hospitality Object Code (042) and the DOT Hospitality Policy Guidelines; be authorized and documented on the Hospitality Form TMO – 3; and approved by the

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 10 of 18

appropriate authority as outlined in the Hospitality Policy. This documentation will be maintained on file with the applicable P-Card file.

D. Form DOT-5 (TSO 403 Report) Receipt of Materials/Services must be printed and maintained as P-Card documentation for each P-Card purchase/transaction.

E. Place order with vendor.

1. The Cardholder places the order with the vendor by phone, fax, internet, or as a walk-in purchase. Note: complete card numbers cannot be transmitted by email to a vendor.

Cardholder account numbers are not to be transmitted via unsecured internet sites. For all purchases, the Cardholder must provide:

a. credit card number, expiration date, 3 digit security code, and

b. the agency's Tax-Exempt Number (you must provide an Exemption Certificate upon vendor request). These are updated at the beginning of each calendar year and are available from the DOT Intranet website and/or Finance Division.

2. For shipped orders, the Cardholder must document the following information:

a. the full delivery/shipping cost;

b. ensures the total amount, including shipping, does not exceed the Cardholder's transaction limit; and

c. a sales receipt must be sent with the package or sent directly to the Cardholder.

F. **Receive/Pick-Up Goods**

1. The Cardholder or designee inspects commodities for quality, quantity, and damage.

2. The Cardholder or designee reviews the credit card sales receipt for accuracy and required valid receipt information before signing and dating.

3. The credit card receipts will be forwarded to the Cardholder's Supervisor for weekly review and approval, initial and date.

4. Authorized receiver requirements are listed below.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 11 of 18

- a. If the Cardholder physically receives the goods or commodities purchased, the Cardholder is required to sign and date the delivery ticket/invoice/card receipt.
- b. Receivers other than the Cardholder must verify the delivery and sign/date the delivery ticket/invoice and forward it to the Cardholder.

G. Record Purchase Receipt

1. The Cardholder or data entry person must enter the Purchase Receipt "PR" transaction using REMIS HW50. Documentation for "PR" entry may be the Small Purchase Requisition, Form DOT-105, or a valid vendor's invoice/receipt with notations of accounting.
2. Enter the REMIS "PR" for the following:
 - a. the current cycle P-Card Purchase Master,
 - b. the Line Number assigned to the cardholder, and
 - c. the appropriate transaction(s) to be receipted.
3. Enter a description of purchased item(s) in the "Description" field after the vendor's name to aid in reconciliation. Following "PR," the data entry person (if not the Cardholder) initials and dates the valid vendor's invoice/receipt with accounting data.
4. Upon completion of all "PR" transactions, the Cardholder or data entry person will generate and print the DOT-5 (TSO 403 Report) for each receipted transaction. The DOT-5 Reports must be attached to the corresponding transaction documentation.

5.5 SUPERVISOR'S WEEKLY REVIEW OF PURCHASES

Weekly, Cardholder's Supervisors will collect and review the transaction documents for each Cardholder to confirm:

- All transactions are known and are authorized.
- Required documents such as, vendors' invoices/receipts, delivery tickets, and any DOT-5 Receipts of Material/Services are available for review.
- All vendor invoices/receipts are signed and dated by the Cardholder. Cardholders are not required to sign and date the DOT-5 Reports, with one (1) exception. Purchases of materials and supplies where vendor's delivery tickets (Class 11) are used in lieu of a vendor's invoice will require a Cardholder's signature and date on the DOT-5 Report.
- Supervisors will document any discrepancies found (on the file documents) and will advise the Cardholder of corrective actions.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 12 of 18

- Supervisors will then initial and date each vendor invoice/receipt indicating review, acceptance, and approval of the transaction.

5.6 RECONCILING THE P-CARD STATEMENT

A. The Cardholder will:

1. utilize the Reconciliation Checklist to verify each level of review and approval,
2. compare the P-Card Statement Transactions to the vendor invoices/receipts and the Cardholder's Reconciliation Log (TSO Report 404),
3. verify all P-Card transactions listed on the P-Card Statement are also listed in the same amounts on the Cardholder's Reconciliation Log (TSO Report 404),
4. sign and date the Cardholder's Reconciliation Log (TSO Report 404) and monthly REMIS Reconciliation Checklist, attach all P-Card documentation and forward the complete package to the Cardholder's Supervisor for review and approval, and
5. move receipts which were not billed on the current statement, to next month's P-Card Purchase Master using REMIS HW-50 Reconcile Visa "RV" function.

B. The Cardholder's Supervisor will:

1. sign and date the Cardholders' Reconciliation Logs (TSO Report 404),
2. sign and date the monthly REMIS Reconciliation Checklist,
3. ensure the vendor invoices/receipts are signed, dated, and initialed by the Cardholder, and
4. provide the signed TSO 404 and Reconciliation Checklist to the organization's P-Card Sub-Coordinator for review before filing.

5.7 PAYMENT PROCESSING

A. The Sub-Coordinator or their designee will:

1. Utilize the Consolidated/Master Statement and ensure that the new balance of each individual Cardholder listed in the Card member Summary matches the total amount received in the Cardholder's REMIS purchase master.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 13 of 18

2. Transfer purchase masters for individual Cardholders to the REMIS consolidated purchase master for the agency, district, or division if applicable. The entries are transferred using the REMIS, HW-50 Reconcile Visa, "RV" function.
 3. Compare the new balance, listed in the Corporate Account Summary section of the Consolidated/Master Statement, to the "total amount received" on the district or division's REMIS Purchase Master.
- B. If required, the purchase organization's data entry person will document and make needed REMIS receipt record adjustment and make needed REMIS receipt record adjustment entries after consulting with the supervisor and the Cardholder.
- C. The Organization Sub-Coordinator or their designee prepares the P-Card Statement for payment.
1. Stamp the first page of the Master Statement with the organization's date stamp and "I hereby certify" stamp signed and dated.
 2. The Master Statement is then scanned in its entirety to Finance Division, Accounts Payable Section, utilizing Application Extender.
 3. P-Card Master Statements must be processed to Finance Division no later than the date provided by the WVDOT P-Card Coordinator each month.

5.8 ORGANIZATION P-CARD SUB-COORDINATOR'S MONTHLY REVIEW OF PURCHASES

- A. Following the reconciliation of the monthly P-Card Statement, each organization's Purchase Card Sub-Coordinator will perform a review of the Cardholder's activity and will log these reviews on the P-Card Monthly Review Spreadsheet
- B. The monthly review is intended to provide assurance that Cardholders and their supervisors are complying with P-Card policies and procedures and to identify significant problems for timely resolution.
1. Problems and the corrective action(s) to be taken must be documented and addressed in writing to the Cardholder and Cardholder's Supervisor.
 2. All documentation of problems and actions taken will be maintained in the Cardholder's file.
 3. The organization P-Card Sub-Coordinator will perform a monthly P-Card review by selecting a minimum sample of four (4) Cardholders. Agencies with four or fewer cardholders will complete

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 14 of 18

the monthly P-Card review for each Cardholder. A detailed review must be performed for each Cardholder at least once in a 12-month period. Base the selection of Cardholders for detailed review on:

- results of previous reviews,
 - results of previous audits, and
 - time since the last Cardholder review or audit.
4. Organization P-Card Sub-Coordinators will request the file of all P-Card transactions and related documentation for the month from the selected Cardholders.
 5. Organization P-Card Sub-Coordinators must notify the WVDOT P-Card Coordinator first, of any significant problems or indications of abuse or fraud.
 6. Problems and corrective actions must be documented in writing to the Cardholder and supervisor. Notations regarding corrective action will be documented on the Cardholder's monthly review and maintained in the Cardholder's file.
- C. Organization P-Card Sub-Coordinators are required to perform the monthly P-Card review of Cardholder transactions. These required monthly reviews are to be forwarded to the WVDOT P-Card Coordinator.

5.9 UNAUTHORIZED USE AND RESOLVING DISPUTES

- A. Obvious unauthorized and/or fraudulent charges must be reported immediately to the organization P-Card Sub-Coordinator and the WVDOT P-Card Coordinator. Cardholders will attempt to contact the vendor regarding disputed charges. Disputed charges may result from:
1. not receiving the goods or services,
 2. altered charges (quantity or dollar amounts different than expected),
 3. defective goods, and
 4. current cycle credits not received that do not include previous disputed credits.
- C. Disputed transactions should first be handled by the Cardholder; when the Cardholder is unable to resolve the dispute, they must contact the organization P-Card Sub-Coordinator. If the organization P-Card Sub-Coordinator is unable to get resolution, the organization P-Card Sub-Coordinator will submit in writing to the WVDOT P-Card Coordinator explaining in detail the reason for the dispute and steps that have been taken to resolve the issue.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 15 of 18

- D. The WVDOT P-Card Coordinator will initiate dispute process with US Bank.
- D. All disputes will be resolved on subsequent statements. Cardholders will review future statements for charge resolution. No adjustments to the statement for disputed charges are allowed.

5.10 RECORD RETENTION

Purchase organizations are required to retain documentation of P-Card transactions. All REMIS P-Card documentation must be retained for seven (7) years. All wvOASIS P-Card documentation must be scanned and attached to each transaction in the wvOASIS system and paper copies retained for one (1) year. Longer retention of these documents may be required due to the requirements of federal funding or other policies.

6.0 ENFORCEMENT & AUTHORITY

All serious violations of the P-Card policies and procedures must be documented and reported to the WVDOT P-Card Coordinator. The WVDOT P-Card Coordinator will forward the information to the WVDOT Finance Division Director and State Auditor's Office, P-Card Operations Unit.

Violations of these procedures, policies, and laws may result in disciplinary action. Intentional violations of the P-Card Program Policy and Procedures will be subject to disciplinary action up to and including termination and may result in criminal charges and prosecution in accordance with *WV Code §12-3-10b* and may be subject to civil action by the credit card company for personal liability.

7.0 P-CARD TRANSACTION LIMIT

Any single WVDOT P-Card Transaction in the amount of \$150,000.00 or above will need prior approval before any such charge is incurred.

Should you have a special circumstance and need to process a payment over the \$150,000.00 limit on the P-Card, a DOT-36 document must be completed and routed through the designated workflow of approvals as they appear on the form before any such charge is incurred. This should include an in-depth explanation as to why the payment cannot be made using the standard invoicing process.

8.0 P-CARD STRUCTURE

A structure has been implemented setting a maximum number of P-Cards allowed for each division, district, and agency within the WVDOT. P-Card Sub-Coordinators must contact the WVDOT P-Card Coordinator for more information on the P-Card structure for their division or district.

8.1 REQUESTING ADDITIONAL CARDHOLDERS ABOVE THE SET STRUCTURE

To request additional Cardholders above the current allowed structure, a P-Card Request form must be completed and routed through the designated workflow of

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 16 of 18

approvals as they appear on the form. If approved, an additional Cardholder will be submitted and added to the structure.

9.0 RELEVANT DOCUMENTS/REFERENCES

- 9.1 [DOT-5](#) Receipt of Materials/Services Record Form
- 9.2 [DOT-36](#) Request to Process a Payment in Excess of \$150,000 on P-Card
- 9.3 [DOT-105](#) Small Purchase Requisition Form
- 9.4 [PCM-001](#) U.S. Bank P-Card Maintenance Form
- 9.5 [PCS-001](#) U.S. Bank P-Card Setup Form
- 9.6 [P-Card Monthly Review](#)
- 9.7 [P-Card Monthly REMIS Reconciliation Checklist](#)
- 9.8 [P-Card Request](#) P-Card Holder Request Above Allowed Structure
- 9.9 [TMO-3](#) Request for Hospitality Service
- 9.10 West Virginia Government Ethics Act
[West Virginia Code | §6B \(wvlegislature.gov\)](#)
- 9.11 WV Code §12-3-10b
- 9.12 [WVDOT Administrative Operating Procedures](#)
- 9.13 [West Virginia State Auditor's Office Purchasing Card Program](#)

10.0 CHANGE LOG

May 1, 2012 -

- P-Card Policy and P-Card Processes were developed.

April 1, 2017 -

- Policy revised and introduction added.

June 5, 2023 -

- Policy formatted properly.
- Added an additional responsibility to cardholder in Section 4.1.A.2.
- Changed Cardholder and Cardholder Supervisor's Training to P-Card Training. Section 4.3 revised and updated.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 17 of 18

- Added new/changed wording and changed Citibank to US Bank in Section 5.1.A-F.
- Changed Citibank to US Bank with new contact phone number in Section 5.2.A.
- Added the word “physically” receive to Section 5.4F.a
- Removed “Small Purchase Requisition Form, DOT-105 or the” from Section 5.4.G.3.
- Changed monthly date for processing P-Card Master Statements in 5.7. C.3. This change applies to Finance & Administration.
- Changed retention time from 3 years to 7 years for P-Card records/documents in Section 5.10.
- Updated P-Card Training in Section 4.3.
- Added purchasing card transaction limit in Section 7.
- Added purchasing card structure in Section 8.
- Added DOT-36 Request to Process Payment in Excess of \$150,000 on P-Card in Section 9.9.
- Added P-Card Holder Request Outside Allowed Structure in Section 9.10.
- General clean up and reformatted.

Policy: DOT P-Card Program

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Policy No: DOT 6.5

Issue Date: 04/01/2017

Revised: 06/05/2023

Page 18 of 18

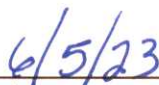
Effective Date of Policy: 06/05/2023

Approved by:



Jimmy D. Wriston, P.E.

Secretary of
Transportation
Commissioner of
Highways



Date

*The Secretary of the West Virginia Department of Transportation or the Commissioner of Highways may, pursuant to the authority vested with the Secretary and Commissioner in W. Va. Code §5F-2-2, §17-2A-1 *et seq.*, and §17-2-1 *et seq.*, waive the requirements of this policy if the circumstances, in the Secretary or Commissioner's sole discretion, warrant such action.