

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

ADMINISTRATIVE PROCEDURES

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SUBJECT: PURCHASING

CHAPTER TITLE: DOT P-CARD PROGRAM

Revised: 4/01/17

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SUBJECT: PURCHASING

CHAPTER TITLE: DOT P-CARD PROGRAM

I. **INTRODUCTION**

Effective: 4/01/17

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.

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 statement or master bill per organization is processed for payment. Participation in the P-Card Program is mandatory for DOT Organizations.

DOT 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 professional. All P-Card payments will be reviewed for compliance to purchasing rules and regulations.

Only authorized DOT 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 purchasing policies and procedures are followed and;
- only best value purchases are made.

PURCHASES OF GOODS OR SERVICES NOT FOR WVDOT AND PURCHASES FOR PERSONAL USE ARE PROHIBITED!

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 III, Chapter 23, Employee Ethics of the DOT Administrative Procedures for more information.

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 review P-Card purchases, and may also be held responsible for any misuse.

Only Cardholders (those named on the credit card) may make P-Card purchases or may authorize purchases for that Cardholder's P-Card 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 DOT P-Card Coordinator.

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

II. P-CARD POLICIES

Effective: 5/01/12

A. P-CARD 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 reconciliation checklist.

1. Cardholder responsibilities include:

- a. make only authorized purchases with best value purchase practices and follow all State and DOT purchasing policies and procedures;
- b. retain all P-Card documentation for each purchase/transaction including DOT-5 Receipts;
- c. reconcile the monthly credit card statement;
- d. review, sign and date all vendor invoices/receipts, the Cardholder's monthly reconciled electronic log (TSO 404 Report) and monthly reconciliation checklist.
- e. keep the card secure and promptly report any unauthorized use or card loss/theft and;
- f. relinquish the card to his or her supervisor upon request, termination, transfer or change in job responsibilities.

2. Cardholder's Supervisor responsibilities include:

- a. review all Cardholder transactions and supporting documentation at least weekly to confirm that only authorized purchases were made and that procedures were followed;
- b. question the Cardholder about unauthorized purchases or violations and notify the organization P-Card Sub Coordinator as required;
- c. 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;
- d. review, initial and date all vendor invoices/receipts, sign the Cardholder's monthly reconciled electronic log (TSO 404 Report) and monthly reconciliation checklist.

3. P-Card Sub-Coordinator's responsibilities include:

The agency's or organization's chief financial officer (Comptroller) will normally be selected as that organization's P-Card Sub-Coordinator. A designee who is a direct subordinate of this manager and who does not have a P-Card may be selected to assist with P-Card management.

- a. review and implement controls to ensure that purchases by Cardholders and Cardholder's Supervisors are in compliance with State Purchasing and DOT P-Card policies and procedures;
- b. review and sign Cardholder applications before submitting to DOT P-Card Coordinator;
- c. ensure that Cardholders and Cardholder's Supervisors receive (and maintain current) the required web based training;
- d. maintain a record of Cardholder and Cardholder's Supervisor training;
- e. process P-Card maintenance forms to the DOT P-Card Coordinator for: account information changes; lost card replacement; credit limit changes; account closure or account suspension;
- f. aid in the resolution of disputed charges;
- g. receive canceled cards for proper disposal;
- h. ensure that all statements are reconciled and processed for timely payment;
- i. review, sign and date Cardholder's monthly reconciled electronic log (TSO 404 Report) and monthly reconciliation checklist.
- j. maintain a complete file on each Cardholder to include: a copy of the P-Card Application; Agreement (if pre-electronic version); notices to the Cardholder and their supervisor about problems; corrective measures and required action and all maintenance forms processed; training certification etc.;
- k. complete the annual State Auditor P-Card Coordinator's training and receive certification;
- l. provide oversight to the agency's or organization's P-Card program.
- m. ensure audit controls are in place to audit P-Card lodging expenses with the traveler's expense reimbursements.

4. DOT P-Card Coordinator responsibilities include:

All P-Card correspondence and questions intended for the State Auditor's Office will be submitted to the DOT P-Card Coordinator for processing. The DOT P-Card Coordinator is assigned to the DOT Finance & Administration Division.

- a. process new card applications;
- b. process P-Card maintenance forms submitted by organization Sub-Coordinator for: account information changes; lost card replacement; credit limit changes; account closure or account suspension;
- c. provide guidance and oversight to the organization P-Card Sub-Coordinators;
- d. assess needs, develop and provide P-Card training for cardholders, supervisors and organization Sub-Coordinators;
- e. complete the annual State Auditor's Card Coordinator's training and receive certification;
- f. maintain a copy of all DOT Cardholders' applications/agreements and maintenance forms;
- g. maintain P-Cardholder master file in REMIS;
- h. monitor and question cardholder transactions which do not appear to be best value purchases;
- i. make program recommendations to the DOT Finance & Administration Director;
- j. review the monthly Sub-Coordinators' Reports and prepare the Quarterly Report for the DOT Business Manager and;
- k. coordinate the retrievals and review of P-Card transactions requested by the CPA firm conducting the annual DOH Audit.

5. DOT Finance & Administration Division's responsibilities include:

- a. review P-Card audit reports to assess the need for corrective action;
- b. review all State and DOT P-Card Procedures for changes, and ensure that employees involved in the P-Card Program are properly notified;
- c. attend P-Card Program meetings, seminars, etc., provided by the State Auditor's Office and the Division of Purchasing;
- d. schedule P-Card presentations and training;
- e. prepare reports and analyses of individual Cardholder activity, organization activity, vendor activity, etc.

6. Audits/Reviews of P-Card Program

The State Auditor's Office and Transportation 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 Administrative Procedures and policies.

B. ORGANIZATION STANDARDS FOR CARDHOLDER POSITIONS

1. The assignment of State P-Cards is limited to:
 - 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.
 - (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.
 - (3) periodically, the DOT P-Card Coordinator will review the State Auditor's Office recommended buying limits for each cardholder and may adjust the limits after consultation with the organization Sub-Coordinator.
 - c. Sub-Coordinators must insure that all Cardholders/Cardholder Supervisors are aware of the purchasing rules and regulations.

C. CARDHOLDER & CARDHOLDER'S SUPERVISOR TRAINING

1. P-Card training and testing is mandatory for all Cardholders, Supervisors of Cardholders and P-Card Coordinators/Sub-Coordinators.
 - a. new Cardholders and new Supervisors of Cardholders must:
 - (1) complete the State Auditor's web based training and pass the online P-Card and Ethics exams prior to receiving the P-Card;
 - (2) complete the approved DOT Cardholder or Supervisor training as scheduled;
 - (3) new Supervisors of Cardholders must complete DOT SharePoint P-Card training within 30 days of their appointment as a supervisor and;
 - (4) jointly review the DOT P-Card procedures with the organization's P-Card Sub-Coordinator prior to utilizing the card.

b. existing Cardholders and existing Cardholder's Supervisors must:

- (1) complete the State Auditor's web based training biennially and pass the online P-Card and Ethics exams;
- (2) attend DOT's P-Card training when scheduled.

c. employee attendance records for all P-Card training will be exchanged between the DOT P-Card Coordinator and the organization Sub-Coordinators.

D. DISALLOWED PURCHASES AND PAYMENTS

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

1. Food expenses, other than Hospitality Object Code 042. An approved Hospitality Form (TMO-3) must be completed prior to the event associated with hospitality.
2. Weapons, alcoholic beverages, and tobacco products
3. West Virginia Sales Tax and City Tax (in-state)
4. Encumbered purchasing documents
5. Goods and services for personal use
6. Non-DOT related goods and services
7. Gift cards, gift certificates, pre-paid tickets or passes

E. VALID VENDOR INVOICE/RECEIPTS

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

- a. list each item, its unit cost, quantity and total cost,
- b. state that the sale was by credit card ("Visa," "Credit Card," "P-Card," or stamped "Paid with P-Card" etc., are acceptable);
- c. show a total amount and indicate sales tax was not charged and;
- d. be marked "No Balance Due" or "Paid."

A valid vendor invoice/receipt can be:

- a detailed cash register receipt;
- an invoice
- a receiving report
- a detailed P-Card charge slip
- a shipping ticket or 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 "III.D.7.d." of this chapter.

F. VIOLATIONS

Misuse and abuse is the improper, unlawful or incorrect use, compromise or misapplication of the P-Card.

Examples include:

- Failure to maintain security protecting your P-Card.
- Paying for items in 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.

All serious violations of the P-Card policies and procedures must be documented and reported to the DOT P-Card Coordinator and the Transportation Auditing Division. The DOT P-Card Coordinator will forward the information to the DOT Business Manager 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.

III. **P-CARD PROCESSES**

Effective: 5/01/12

A. **NEW CARD APPLICATIONS**

1. The card candidate completes the required P-Card training modules and testing. Upon completion of the required training, the card candidate completes the P-Card application form and submits the electronic cardholder agreement.
2. The completed application is transmitted to the organization P-Card Sub-Coordinator.
3. The Sub-Coordinator will review the application and sign/initial the bottom portion of the application. Additionally, the Sub-Coordinator will recommend the 'per transaction' and monthly buying limits of the Cardholder based upon the expected amount of purchases by the new Cardholder.
4. The Sub-Coordinator will scan the original completed application to the DOT P-Card Coordinator.
5. Upon receipt, the DOT P-Card Coordinator will review the forms and verify testing prior to approval, to the State Auditor's Office P-Card Operations Unit.
6. Upon receipt of the P-Card, the Cardholder must sign the card, contact the organization Sub-Coordinator and Citibank for activation. **The Cardholder must have the last four digits of their OASIS employee ID before contacting Citibank.**
7. The organization Sub-Coordinator must notify the DOT P-Card Coordinator that a new card has been received and activated.
8. 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.

B. **LOST/STOLEN CARD REPORTING**1. **Lost/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 DOT P-Card Coordinator to report a missing P-Card. After work hours or on weekends call Citibank at **1-800-248-4553** to report a missing P-Card.
2. The organization Sub-Coordinator must complete and submit a maintenance form to the DOT P-Card Coordinator, reporting a lost card and requesting a replacement card.
 3. The DOT P-Card Coordinator will document the lost card and submit the maintenance form to the State Auditor's Office P-Card Operations Unit.

C. CARD/ACCOUNT MAINTENANCE

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

D. MAKING PURCHASES

1. The P-Card is restricted to authorized payments only. As previously described, authorized payments include:

- Items and/or services for the organization to perform an official work function;
- quantities purchased are necessary to perform the required work;
- items and/or services are within the Cardholder's range of authority as assigned by management;
- all purchasing policies and procedures are followed and;
- only best-value purchases are made.

2. All purchasing rules must be followed, such as:

- a. not stringing purchases to bypass the purchasing bid requirements and/or P-Card dollar limits; request dollar limit increases if necessary.
- b. verify the commodities are not available from other agency organizations and/or available from internal resources such as Surplus Property, Prison Industries, Sheltered Workshops, etc.;
- c. use of statewide and agency contracts is required when the commodities are on contract;
- d. secure verbal bids for purchases over \$2,500 up to and including \$5,000, and document bids on **Form DOT-105B**, and maintain these recorded verbal bids with the specific P-Card file
- e. secure 3 written/signed/dated bids for purchases over \$5,000 up to and including \$25,000, and maintain these written bids with the specific P-Card file; and
- f. purchase requests by non-supervisory personnel should be verified by the Cardholder (pre-purchase) with the Cardholder's Supervisor.
- g. Form DOT-105 Small Purchase Requisition may be used to document the request to purchase, the purchase transaction, and the approval (s).
- h. e-mail requests to the Cardholder, requesting purchases must be maintained with the P-Card file. Maintaining these e-mail requests will provide an audit trail for the purchases.

- i. requests to Cardholders for the purchase of the following items, **must have documentation** which shows the name of the individual making the purchase request as well as the name (s) and date(s) of the individuals these items are assigned after purchase: battery-powered tools, digital and other cameras, global position systems (GPS), cellular device enhancements.

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

4. 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. In addition to serving as the DOT's official receipt document, the DOT-5 Form may also be used to document the employee names/dates as required in III.D.2.h.

5. Place Order with Vendor
 - a. the Cardholder places the order with the vendor by phone, fax (Form DOT-105F), Internet, or as a walk-in purchase.
Cardholder account numbers are not to be transmitted via unsecured Internet sites.
For all purchases, the Cardholder must exchange:
 - (1) his or her Credit Card Number and;
 - (2) 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 Finance & Administration Division.
 - b. for shipped orders, the Cardholder must document the following information:
 - (1) the full delivery/shipping cost;
 - (2) ensure the total amount, including shipping, does not exceed the Cardholder's transaction limit and/or Purchasing Division's bid requirements;
 - (3) a sales receipt must be sent with the package or sent directly to the Cardholder.

6. Receive/Pick-Up Goods

- a. the Cardholder or designee inspects commodities for quality, quantity and damage;
- b. the Cardholder or designee verifies the credit card sales receipt for accuracy and required valid receipt information before signing and dating;
- c. The credit card receipts will be forwarded to the Cardholder's Supervisor for weekly review and approval initial and date;
- d. authorized receiver requirements:
 - (1) if the Cardholder actually receives the goods or commodities purchased, he or she is required to sign and date the delivery ticket/invoice/card receipt;
 - (2) receivers other than the Cardholder must verify the delivery and sign/date the delivery ticket/invoice and forward it to the Cardholder.

7. Record Purchase Receipt

- a. 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.
- b. enter the REMIS "PR" for:
 - (1) the current cycle P-Card Purchase Master;
 - (2) the Line Item Number assigned to the Cardholder;
 - (3) the appropriate transaction(s) to be receipted.
- c. enter the name of the vendor followed by a description of purchased item(s) in the "Description" field to aid in reconciliation. Following "PR," the data entry person (if not the Cardholder) initials and dates the Small Purchase Requisition Form, DOT-105 or the valid vendor's invoice/receipt with accounting data.
- d. 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.

E. SUPERVISOR'S WEEKLY REVIEW OF PURCHASES

1. Weekly, Cardholder's Supervisors will collect and review the transaction documents for each Cardholder to confirm:
 - a. all transactions are known and are authorized;
 - b. required documents such as, vendors' invoices/receipts, delivery tickets and any DOT-5 Receipts of Material/Services are available for review;
 - c. 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.**
2. Supervisors will document any discrepancies found (on the file documents) and will advise the Cardholder of corrective actions.
3. Supervisors will then initial and date each vendor invoice/receipt indicating review, acceptance, and approval of the transaction.

F. RECONCILING THE P-CARD STATEMENT

1. The Cardholder will:
 - a. utilize the Reconciliation Checklist to verify each level of review and approval
 - b. compare the P-Card Statement Transactions to the vendor invoices/receipts and the Cardholder's Reconciliation Log (TSO Report 404);
 - c. 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);
 - d. sign and date the Cardholder's Reconciliation Log (TSO Report 404) and Monthly Reconciliation Checklist, attach all P-Card documentation and forward the complete package to the Cardholder's Supervisor for review and approval;
 - e. 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.

2. The Cardholders' Supervisor signs and dates the Cardholders' Reconciliation Logs (TSO Report 404) And monthly Reconciliation Checklist; ensures the vendor invoices/receipts are signed and dated by the Cardholder and initialed by the himself/herself; provides the signed TSO 404 and Reconciliation Checklist to the organization's P-Card Sub-Coordinator for review before filing.

G. PAYMENT PROCESSING

1. The Sub Coordinator, or their designee, will:
 - a. utilize the Consolidated/Master Statement, 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;
 - b. 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;
 - c. compare the new balance, listed in the Company Summary section of the Consolidated/Master Statement, to the "total amount received" on the District or Division's REMIS Purchase Master.
2. If required, the purchase organization's data entry person will document and make needed REMIS receipt record adjustment entries after consulting with the supervisor and the Cardholder.
3. The Organization Sub Coordinator, or their designee, prepares the P-Card Master Statement for payment by:
 - a. Stamping the first page of the Master Statement with the organization's date stamp.
 - b. The Master Statement (P-Card vendor website) is then scanned in its entirety to Transportation Finance & Administration, Accounts Payable, utilizing Application Extender.
 - c. P-Card Master Statements must be processed to Transportation Finance & Administration no later than the **14th** of each month.

H. ORGANIZATION SUB-COORDINATOR'S MONTHLY REVIEW OF PURCHASES

1. Following the reconciliation of the monthly P-Card Statement, each organization's Purchase Card Sub-Coordinator will perform a review of the Cardholders' activity and will log these reviews on the Monthly P-Card Review Spreadsheet **(see appendix A.)**
2. The monthly review is intended to provide assurance that Cardholders and their supervisors are complying with P-Card and purchasing policies and procedures and to identify significant problems for timely resolution.
3. First, the organization P-Card Sub-Coordinator will perform a general review of the Cardholder's monthly file verifying required documentation and signatures are present, then complete the Monthly P-Card Review spreadsheet.
 - a. problems and the corrective action(s) to be taken must be documented and addressed in writing to the Cardholder and Cardholder's Supervisor
 - b. all documentation of problems and actions taken will be maintained in the Cardholder's file.
 - c. the Organization Sub-Coordinator will perform a Monthly P-Card Review by selecting a minimum sample Of four Cardholders. Agencies with four or fewer Cardholders will complete 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:
 - (1) results of previous reviews;
 - (2) results of previous audits and;
 - (3) time since the last Cardholder review or audit.
 - d. organization Sub-Coordinators will request the file of all P-Card transactions and related documentation for the month, from the selected Cardholders.
 - e. organization Sub-Coordinators must notify the DOT P-Card Coordinator and Transportation Auditing first, of any significant problems or indications of abuse or fraud.

- f. 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.
- 4. Organization 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.

I. UNAUTHORIZED USE AND RESOLVING DISPUTES

- 1. Obvious unauthorized and/or fraudulent charges must be reported immediately to the organizations Sub-Coordinator and the DOT P-Card Coordinator. Cardholders will attempt to contact the vendor regarding disputed charges. Disputed charges may result from:
 - a. not receiving the goods/services;
 - b. altered charges (quantity and/or dollar amounts different than expected);
 - c. defective goods;
 - d. current cycle credits not received - do not include previous disputed credits
- 2. Disputed transactions should first be handled by the Cardholder; when the Cardholder is unable to resolve the dispute, the Cardholder must contact the Organization Sub-Coordinator. If the Organization Sub-Coordinator is unable to get resolution, a P-Card Dispute Form must be prepared by the Cardholder and processed through the Organization Sub-Coordinator to the DOT P-Card Coordinator. The DOT P-Card Coordinator will retain a copy and forward the P-Card Dispute Form to the State Auditor's P-Card Operations Unit.
 - a. a P-Card Dispute Form will not be processed until the charge appears on the statement, although Cardholders may seek resolution with the vendor prior to the charge appearing on the statement;
 - b. a P-Card Dispute Form will not be processed for charges of West Virginia Sales Tax or shipping and handling charges.

3. Cardholder attaches his or her copy of the P-Card Dispute Form to the Cardholder's Reconciliation Log (TSO Report 404).
4. All disputes will be resolved on subsequent statements. Cardholders will not be notified of 'disputed charge resolutions'.
5. NO ADJUSTMENTS TO THE STATEMENT FOR DISPUTED CHARGES ARE ALLOWED.

J. **RECORD RETENTION**

Purchase organizations are required to retain documentation of P-Card transactions. All P-Card records/documents must be retained for three years or until audited by the State Auditor's Office. Longer retention of these documents may be required due to the requirements of federal funding or other policies.

MONTHLY P-CARD REVIEW

Cardholder Name: _____ Organization: _____ Review Period: _____ (Month & Year)



REQUIRED RANDOM CARDHOLDER FILE REVIEW

- 1.) A minimum of 50 transactions have been reviewed for this period?
- 2.) Cardholder's Monthly Log (TSO 404 Report) is on file with required signatures?
- 3.) P-Card Monthly Reconciliation Checklist is on file with required signatures?
- 4.) Invoices/receipts are present with description of item(s) purchased?
- 5.) A DOT-5 (TSO 403 Report printout) is attached to every invoice/receipt?
- 6.) Cardholder signatures and dates are present on all invoices/receipts?
- 7.) Supervisor initials and dates are present on all invoices/receipts?
- 8.) All purchases greater than \$2,500 contain the required bids and/or have been determined to be on contract?
- 9.) Have reviewed and inquired on all transactions which appear to be unusual?
- 10.) Have reviewed and inquired on all transactions which appear to be stringing?

Comment

YES/NO

11.) Reviewer Comments / Findings: (any questions answered "NO" require a written response)

Review Requires a Minimum of Four Organizational Cardholders Monthly

MONTHLY RECONCILIATION CHECKLIST

Effective: 5/01/12

Month

Yes No

Reconciliation Checklist

Cardholder

		Each transaction on the card statement has a valid vendor invoice/receipt and matches the TSO 404 report.
		All valid invoices/receipts are signed and dated by the cardholder and by the cardholder's supervisor.
		All purchase requests are approved and documented according to P-Card policies (cameras, GPS, Battery powered tools, etc).
		DOT-5's and TSO 404 reports are printed and attached. TSO 404 report is signed and dated by the cardholder.
		Forward your P-Card file and this form to supervisor.

Date

Cardholder Signature

Cardholder Supervisor

		All steps listed above have been completed by the cardholder.
		All transactions are known and approved by the supervisor. Errors are documented and the Cardholder has been notified.
		Sign and date the TSO 404 report and forward to the Sub-Coordinator, along with this form, for review and signature. Return the P-Card file to cardholder.

Date

Cardholder's Supervisor Signature

Sub-Coordinator

		All transactions appear to be appropriate for the organization.
		All accounting distribution has been reviewed and approved.
		All steps for cardholders and supervisors have been completed. Errors are documented and the Supervisor has been notified.
		Sign and date the TSO 404 report and return to the cardholder along with this form for their P-Card file.

Date

Sub-Coordinator Signature