



Purchase Card Manual

for

Marshall University

PCard Department
Old Main 203

Revised July 2022

Table of Contents

| | |
|--|-------|
| Introduction | 3 |
| Proper Oversight | 3-4 |
| Purchase Card Eligibility | 5 |
| Application Process | 5-6 |
| Use of Purchase Card | 7 |
| Tax Exemption..... | 7 |
| Method of Payment..... | 7 |
| Security of Purchase Card..... | 7-8 |
| Business Related Travel..... | 8-9 |
| Cash Advances | 9 |
| Card Delegation | 9-10 |
| Stringing..... | 10 |
| Unallowable Items & Specific Items | 10-11 |
| Receipt Requirements | 12 |
| Hospitality or Student Events | 12 |
| Reconciliation | 13-14 |
| wvOASIS Reconciliation..... | 13-14 |
| Post-Reconciliation | 14 |
| Card Maintenance / Changes | 15 |
| Lost or Stolen Cards | 15 |
| Dispute of Charges | 16 |
| Post-Audit Processes | 16 |
| Card Misuse | 17 |
| Card Violation Procedures | 18-19 |
| Administrative Contacts | 20 |
| Acknowledgement of Receipt | 21 |

1. State of West Virginia PCard Program

The State of West Virginia Purchasing Card Program, hereinafter referred to as PCard, provides an opportunity for Marshall University to streamline business practices and minimize effort for transactions up to \$10,000.00. Equipment \$5,000.00 and above is excluded from purchase with the PCard and will require a requisition. All invoices and/or quotes with terms and conditions or on-campus labor require a requisition.

- A. This manual contains the procedures associated with Marshall University's procurement card program.
- B. The State of West Virginia PCard Program was created and implemented in 1996 by West Virginia Code, §12-3-10a, and is governed by Legislative Rule, 155 CSR 7. The State Auditor's Office, PCard Division serves as the Program Administrator for the State PCard Program.
- C. It is the policy of the University that all Deans, Directors, Designees, Designated Card Coordinators (DCCs), and cardholders must be knowledgeable of and follow all PCard policies and procedures and applicable procurement policies and procedures.

2. Proper Oversight

- A. A community of people within the University share financial stewardship of the University's PCard program, in different roles. These are roles, not job descriptions, so an individual may function in more than one of these capacities.
 - CFO – Vice President for Finance
 - Director – Shared Business Services
 - Agency PCard Coordinator
 - Dean, Director or Designee
 - Designated Card Coordinator (DCC)
 - Supervisor
 - Cardholder
- B. The Agency PCard Coordinator's role is to provide leadership and oversight for the University's PCard program. This person works with his/her director/supervisor to establish the policies and procedures

which govern the program, ensure the effectiveness of the program in meeting established objectives, and oversee improvements in operational processes. This role also includes reporting any serious instances of misuse, abuse, or fraud as required.

- C. Deans, directors, or designees are responsible for ensuring that all employees with PCard responsibilities within their respective areas comply with the established internal controls and relevant policies and procedures. These individuals must be knowledgeable of all University PCard policies and procedures.
- D. Designated Card Coordinators' (DCC) role is to ensure the integrity and accuracy of all PCard transactions within their assigned area of responsibility. The DCC must be knowledgeable of all PCard and procurement policies and procedures, as well as the college/division's internal control procedures. Prior to assuming their duties, the DCC must complete the required training.

NOTE: A DCC who does not complete their annual refresher training within 30 days of the training deadline will have their authority as a DCC revoked until the training is completed.

- E. Supervisor's role is to ensure that each transaction is allowable, allocable, and reasonable, as well as in compliance with University policies and procedures. The supervisor cannot also be the DCC.
- F. The cardholder is responsible for any transaction charged to their PCard. Cardholders must be knowledgeable of all MU PCard and procurement policies and procedures. They should ensure the security of their PCard and card information and notify vendors that MU is tax exempt for in-state vendors prior to placing orders. Cardholders are to submit receipts and any pertinent documentation along with the Business Justification Form within 24 hours of purchase/payment to their assigned DCC for reconciliation.

3. PCard Eligibility

- A. Those who are eligible to apply for a PCard, with supervisor's approval:
- Full-time Marshall Employees
 - Full-time Marshall Health and Marshall University Research Corporation Employees
- B. Cards cannot be issued to:
- Temporary Employees
 - Part-time Employees
 - Volunteers

4. Applying for a State PCard

A link with directions has been placed on the Finance Department webpage, <http://www.marshall.edu/finance/>

Once the link is accessed, under the Accounts Payable tab, select Purchasing Card. Select: Application, Steps & Information:

Follow these steps:

1. Go to www.wvsao.gov
2. Click on the "My Apps" link, and either Sign In or Sign Up.
3. Complete the series of questions to verify your identity.
4. Complete the MU PCard Application
https://www.marshall.edu/finance/files/Confidential_Cardholder_Application_Fillable19.pdf
5. Submit original application via Campus Mail to Purchase Card Department, 203 Old Main
6. Once your application has been approved, you will receive instructions for completing your online Cardholder and Ethics training, and acceptance of the Cardholder Agreement.
7. Under My Apps, you will complete Cardholder Training and Quiz, Ethics Training and Quiz, then electronically accept the PCard Agreement Form.

8. Email the PCard Team pcard@marshall.edu when you have completed the training, quizzes, and accepted the Agreement.
9. You will receive an email from the PCard Office when your card has been ordered through the State.
10. Once your new card is received in the PCard office, you will receive an email indicating that it is available for pickup. A photo ID is required as proof of identity.
11. Upon receipt of the new card, the cardholder will follow the directions provided by the PCard Office to activate and register the card and account. No paper statements will be mailed from the bank. Everything will be handled electronically.

Initial credit limits for new card applicants will be set at \$2,000.00 for single purchases and \$5,000.00 per cycle. Written justification from applicant supervisor is required for consideration of higher limits.

Please be aware that the application process involves not only staff at Marshall University, but also at the WV State Auditor's Office and the Bank. **It may take up to 30 days to complete the process and the card to be received.**

Note: Cardholders are required to complete the online Cardholder Training, Ethics Training and sign the Cardholder Agreement every two years, with a score of 80% or above, following issuance of their PCard.

5. Use of the PCard

A. Tax Exemption

1. The State of West Virginia is tax exempt and should not pay tax to in-state vendors. Cardholders are to remind vendors that the State of West Virginia is tax exempt **BEFORE** initiating a transaction.
2. “WV TIN” (WV Taxpayer Identification Number) and the University’s tax identification number are printed on each PCard.
3. The Cardholder is responsible for providing the vendor with a copy of the University’s tax-exempt certificate. A current certificate can be obtained from the Purchasing Office or the PCard Department.

B. The PCard is a method of payment.

1. PCard is for official state business use only.
2. All current Marshall University Purchasing Policies must be followed, regardless of payment methods.
3. PCard may be used to make payments for goods and designated services that do not exceed the cardholder’s transaction limit and are not prohibited by MU PCard Policies and Procedures or MU Purchasing Policies.
4. PCard can be used for travel expenses, with the exception of food and fuel in personal vehicles.

NOTE: If your card is declined by a vendor, please call the telephone number on the back of the card. Be prepared to provide the last four digits of your Employee ID number and to verify transactions on the card.

C. Security of your PCard

1. PCard must be kept secure at all times.
2. Online purchases are to be made on secure Internet sites with a closed lock symbol on the screen. Locate symbol prior to entering card information on **ANY** Internet sites. Do not save PCard number on any internet sites for future use. Do not set up recurring charges to auto-charge to the card, i.e.,

magazines/journals, subscriptions, etc.

3. Cardholders must sign the back of their PCard upon receipt.
4. Person whose name appears on the PCard is responsible for all transactions appearing on statement.
5. Cardholder account numbers are **NOT** to be transmitted via unsecured Internet sites nor via email correspondence. Transmission of full card number via email will result in immediate card closure and reissuance.

D. Business-Related Travel

1. The PCard may be used for approved business expenses while engaged in job-related activities away from the regular place of employment. **All travel, with the exception of Athletics, is required to be scheduled through the Campus Travel Office.**
 - a. Travel expenses include, but are not limited to:
 - Registration fees
 - Airline tickets
 - Vehicle rental (commercial or state-owned)
 - Gasoline for rental vehicles only – No prepaid fuel at the pump
 - Other transportation tickets (taxi, rail, bus, etc.)
 - Hotel folios including business-related costs, such as business Internet access
 - b. Travel expenses may **not** include:
 - Food
 - Any personal expenses on hotel folios, such as room service or movies
 - Fuel for personal vehicles
 - Candidate meals or room service

Note: If room service or personal expenses are paid on the purchase card (Cardholder or Travel Office PCard), travel settlement will not be processed until

reimbursement for these charges is made.

- c. Itemized receipts are required for all business-related travel expenses paid using the PCard.
 - d. Proper documentation must be provided for any billing related to multiple travelers to clearly reflect each traveler's portion of the expense.
 - e. All travel related transactions require a list of travelers (i.e., student travel) and MUID numbers for any component of travel: rental cars/buses, baggage, airline, student meals, etc.
2. A preauthorization on all travel must be obtained and a TAR# created by Campus Travel Office is to be provided on each receipt.
3. The PCard Policies and Procedures do not supersede the Marshall University Board of Governors Policy and Marshall University Travel Procedures.

E. Use of PCard for Cash Advances

Availability of a cash advance on the PCard is limited to select cards within the University with exceptional circumstances. The specific process for obtaining a cash advance will be followed with the cardholder in conjunction with the Program Coordinator and the State Auditor's Office, PCard Division.

Improper Use of PCard

A. Card Delegation

Card Delegation is strictly prohibited. Delegation increases liability and the cardholder is liable for all activity on his or her card.

- 1. PCard delegation is allowing an individual other than the cardholder whose name appears on the front of the card to make purchases by:
 - a. Having physical possession of the card.
 - b. Having access to the card number and expiration date.

- c. Having access to receipts or invoices that display card number and expiration date.

B. Stringing of Charges

Stringing is strictly prohibited. Stringing is the intentional manipulation of the ordering, billing, or payment process in order to circumvent the transaction limit.

This includes:

1. Splitting an invoice for more than the individual's transaction limit into more than one transaction.
2. Collusion with vendor to split an order into separate invoices.

NOTE: If a necessary transaction is more than the cardholder's single transaction limit, an increase (temporary or permanent) may be requested by the supervisor via email to pcard@marshall.edu. Please keep in mind that this process can take 48 to 72 hours to complete as the request goes to the State for approval then to the bank for completion of the request.

There is also a process by which our Shared Business Services can process a payment if necessary.

C. Unallowable Items*

***This is not an all-inclusive list. For further information, contact the PCard office at pcard@marshall.edu.**

Alcoholic Beverages/Bartending

Annual Staff/Faculty Retreats

Appliances for offices – i.e., refrigerators, microwaves, coffeemakers for use by staff/faculty. Considered personal items.

Association/Membership Dues (See Instructions for Specific Items)

Building Leases

Capital Equipment over \$5,000

Cash Advances (limited access via State Auditor's Office approval)

Cash Credits

Cell Phone Purchases

Desktop computers, laptops, tablets (See Instructions for Specific Items)

eBay/Auction Site Purchases

Firearms, Weapons, Ammunition (See Instructions for Specific Items)

Flowers (Funerals, Birthdays, Retirements, etc.)
Fuel Purchases (Rental vehicle only exception) – No Prepaid Fuel in
Rental Vehicles at the pump
Gift Certificates/Gift Cards
Gifts for Students, Faculty, or Staff
In-State Tax
Insurances
Invoices or Contracts with Terms and Conditions
Legal Services
Onsite Labor / Maintenance / Inspections
Parties (Birthdays, Retirements, Showers, etc.)
Personal meals
Personal charges
Products from suppliers over \$10,000
Renovations and Repairs (No Outside Labor)
Routine Training Event Hospitality
Spending Unit Meeting Hospitality
Software \$5,000 and over, or with Terms and Conditions

D. Instructions for Specific Items

1. Association/Membership Dues – Encumbrance is required with approval from Accounts Payable Office to pay on the PCard.
2. Desktop computers, laptops, tablets must be purchased with approval from MU Information Technology.
3. Firearms, weapons, ammunition may be purchased by MU Police Department Only.
4. First Aid Kits – permissible to purchase on the PCard, however, NO oral medications may be purchased on the PCard and kept in the kits.
5. In-state sales tax – If in-state tax is paid, a credit must be requested and received from the vendor. If vendor does not credit taxes, contact the PCard Office for assistance.
6. Pcard as a method of payment – Payments for contractual items, services/products, and utilities with a requisition or encumbrance are permitted to be paid on a PCard assigned to the Accounts Payable Department only.

6. Receipt Documentation and wvOASIS Reconciliation

A. Receipts must be legible, contain specific information and meet the following criteria:

- Itemization (reflecting the goods or services purchased)
- Black and white, no color
- Vendor name with phone number or address
- Only one receipt per transaction.
- Receipts must show zero balance with no “Balance Due”
- Quotes are not receipts. Please include itemized paid receipt if attaching quote.
- Date of purchase
- Price of items
- Signature of cardholder

B. Other Criteria for receipts:

- A receipt description, which only states “Miscellaneous”, or “Merchandise”, or only includes a vendor’s stock or item number, is not acceptable.
- Credit card authorization only is not acceptable.
- Receipt documentation may be paper or electronic.
- Sodexo Catering receipts are the final paid invoice that shows the last 4 digits of the card number.

C. Hospitality or Student Events

Sodexo Corporation must be used for food service, including meals and snacks, for all on-campus events, unless an exception is requested and approved by the Sr. VP for Operations.

- An approved Hospitality Form with all required signatures must be submitted with the PCard receipt.
- Detailed justification for all hospitality must be provided on the Hospitality Form and the Business Justification Form.
- Sign-in sheets/Lists of attendees are **REQUIRED** for all hospitality events – **NO EXCEPTIONS**
- Hospitality Form is available online at <https://www.marshall.edu/finance/purchasing-card-forms/>
- A hospitality form is used to document expenses such as food, beverage, meeting room expenses and student events, whether on-campus or off-campus – **NO EXCEPTIONS**.

D. wvOASIS Reconciliation

In fall 2020, the Purchase Card Department instituted a new electronic reconciliation process, with the goal of reducing the amount of time between posting of purchases in wvOASIS to the reconciliation, audit, and payment approval by the PCard office.

With this process, not all cardholders reconcile their own transactions as most are assigned a Designated Card Coordinator (DCC) to whom they will submit receipts and required documentation electronically for the completion of their PCard reconciliations. Those who are responsible for reconciling their own transactions will continue to utilize the original MU PCard Reconciliation and Business Justification Form <https://www.marshall.edu/finance/purchasing-card-forms/>

All transactions are required to be reconciled in wvOASIS as soon as is possible after a purchase is made, with the Purchase Card Office emailing notification for date of final reconciliation deadline each month. If transactions are not reconciled by the final deadline, they will default to the fund/org of record on the cardholder's account provided by the cardholder/department.

All required documentation attached to transactions in wvOASIS **must be in .pdf format, black and white only with no color:**

1. Completed, Signed MU PCard Reconciliation and Business Justification Form, or electronically signed Dynamic Form if reconciled by an assigned DCC.
2. Itemized, legible receipts.
3. Hospitality forms (if hospitality or student event).
4. TAR# from Campus Travel Office included on Justification Form along with travel justification information.
5. MU Clothing/Boot Form (if purchase included clothing/work uniforms).
6. MU Student Award Form for purchase of awards
7. Other documentation as required by PCard policies and procedures, i.e., copies of advertisements such as employment ads, promotional ads, etc.

Cardholders are to submit reconciliation documentation to their assigned DCC for completion of the reconciliation process within 24 hours of purchase.

A list of current account codes can be found at
<https://www.marshall.edu/finance>

Documentation is required to remain onsite for two (2) years from date of transaction.

E. Post-Reconciliation

The Purchase Card Department audits every transaction, each cycle. Once the DCC or cardholder has reconciled and validated transactions within wvOASIS, the PCard Department personnel will audit reconciled transactions to verify all required steps have been followed by the cardholder.

Once transactions have been reviewed for accuracy and completeness, the PCard personnel will mark the transactions to pay.

NOTE: Transactions must not be marked “Valid Transaction” during reconciliation until appropriate documentation has been attached.

7. PCard Maintenance / Changes

An email request from cardholder and/or cardholder's supervisor should be sent for all changes to an individual card.

Name changes (cardholder email acceptable)

- Employee name change must be completed in Payroll before any changes can be completed. Once that is done, notify the PCard Office at pcard@marshall.edu.

Cardholders on extended leave (cardholder or supervisor email)

- PCard Office must be notified immediately
- Card limits will be reduced to \$1.00 to avoid fraudulent activity in cardholder's absence.

Department change

- Requires an updated MU Confidential Cardholder application from supervisor of new department.

Monthly and/or transaction limit changes, justifying request of any requested changes.

Card cancellations - Cards must be cancelled immediately upon termination or separation of employment. Cardholder or department must notify the PCard Office immediately.

8. Lost or Stolen Cards

- A. Immediately report lost or stolen cards to the Agency Coordinator and financial institution.
- B. Call 1-800-344-5696 (US Bank)
- C. Cardholder must notify the financial institution within 24 hours to limit cardholder liability.

9. Disputes

- A. The cardholder is responsible for contacting the vendor regarding any erroneous charges, disputed transactions, duplicate charges, or credits.

Examples include, but are not limited to:

- Failure to receive goods
 - Fraud and/or Misuse
 - Altered charges
 - Defective merchandise
 - Duplicate charges
 - Credits not received (damaged or missing items, sales tax...)
- B. If the cardholder is unable to resolve disputed items with the vendor, cardholder should notify the Agency Coordinator via email at pcard@marshall.edu to proceed with the official dispute.

10. Post-Audit Processes

- A. During the audit process, the following (at a minimum) will be verified:

- Use of proper procedures
- Verify no stringing of orders
- Use of proper account codes
- Itemized, legible receipts attached
- Hospitality documentation
- Travel Authorization documentation
- No in-state sales tax paid

Once an audit is complete, the cardholder and DCC will receive a notice of any discrepancies in their PCard process via email and if any action is necessary by the cardholder.

Failure of cardholder to properly follow PCard Policies and Procedures will be subject to action up to and including revocation or limitation of PCard privileges, possible probation and/or MANDATORY PCard training.

Misuse of a State of West Virginia PCard is a felony.

Fraud and misuse penalties are included in the WV Code §12-3-10b as follows:

“It is unlawful for any person to use a State PCard, issued in accordance with the provisions of section ten-a of this article, to make any purchase of goods or services in a manner which contrary to the provisions of section ten-a of this article or the rules promulgated pursuant to that section. Any person who violated the provisions of this section is guilty of a felony and upon conviction thereof, shall be confined in the penitentiary not less than one nor that five years, or fined no more than five thousand dollars, or both fined and imprisoned.”

Individuals using the PCard who knowingly pay for items for personal use will be subject to disciplinary action, up to and including termination and prosecution by the state government, and subject to civil action by the credit card company for personal liability.

- Misuse of the PCard will be handled promptly and uniformly for all cardholders.
- Any instances of misuse or violations of the PCard Policies and Procedures is documented by the Agency Coordinator and must be self-reported to the WV State Auditor’s Office.

11. Card Violations

A. Chart of Violations

| Card Violation | Corrective / Disciplinary Action |
|--|---|
| Defaulted transactions – transactions that have not been reconciled by the FINAL due date before University payment is due are posted to the Fund and Org of record for cardholder. | <p>Month 1 instance – written warning with notification to supervisor and DCC (if assigned) with time limit to complete requirements</p> <p>Month 2 instance (3 year rolling calendar Period) – card limit reduced to \$1.00 for minimum of 30 days with mandatory online retraining.</p> <p>All transactions must be reconciled correctly and completely before limits reinstated.</p> <p>Should violation occur again within 6 months of card limit restoration, card privileges will be revoked permanently.</p> |
| Missing or incomplete documentation (found during post-audit process) not completed by due date given | <p>Month 1 instance – written warning with notification to supervisor and DCC (if assigned) with time limit to complete requirements</p> <p>Month 2 instance – written notice with notification to supervisor. Card limit reduced to \$1.00 for minimum of 30 days with mandatory online retraining</p> <p>Any outstanding corrections must also be completed before limits reinstated.</p> |
| Personal Purchase | <p>Month 1 instance – Written warning, mandatory reimbursement either by credit from vendor or from cardholder. PCard office is required to report every incident to the State Auditor's Office for review.</p> <p>Month 2 instance – Written warning with notification to supervisor. Card limit reduced to \$1.00 for minimum of 60 days with mandatory online retraining.</p> <p>Month 3 instance – PCard privileges revoked, with further action possible if investigation shows intent to defraud.</p> |

| | |
|---|---|
| Unallowable Purchases – List available on pages 10 – 11 of manual (not all-inclusive) | <p>Month 1 instance – written warning with notification to supervisor and DCC.</p> <p>Month 2 instance – notification to supervisor, mandatory retraining and card limit reduced to \$1.00 for minimum of 45 days</p> <p>Month 3 instance – PCard privileges revoked, with further action possible if investigation shows intent to defraud.</p> |
| Card Delegation or Stringing – Explanation on pages 9 – 10 of manual | <p>First instance - Card cancellation with email notification to supervisor, Mandatory retraining, and Complete application process for new card</p> <p>Second instance – permanent cancellation of cardholder privileges</p> |

REMINDER: PCard Administration reserves the right to suspend a cardholder's PCard privileges at any time if it is deemed appropriate, pending completion of any investigation or if the severity of the violation(s) should warrant such action.

Purchase Card Department Contact Information

Questions – Email pcard@marshall.edu

Teresa Meddings – Program Manager 304-696-2215

Karena Burriss – PCard Auditor 304-696-2217

Miriah Young – Director, Shared Services 304-696-2564

Melody Freeman – Director, Accounts Payable 304-696-2221

Accounts Payable acctspayable@marshall.edu

Travel travel@marshall.edu

Purchasing purchasing@marshall.edu

Acknowledgement of Receipt of MU PCard Manual

I acknowledge that I have received a copy of the Marshall University PCard Policies and Procedures (Revised July 2022), which describes important information about the use, security, and reconciliation of my MU PCard and its transactions.

I understand that this manual is a guideline and an aid to be an effective MU Purchase Cardholder for Marshall University.

I understand and agree that I will read and comply with the policies contained in the manual. I will share a copy of this manual with my supervisor if he/she has not received it.

Please sign and return this signed form to the PCard Office in 203 Old Main within 10 days to verify that you have read this **REVISED** version of the PCard manual. You may also sign and provide an electronic copy of this page to pcard@marshall.edu.

Signature of cardholder

Date