



# State Purchase Card Manual

for

# Marshall University

Office of Accounts Payable  
Purchase Card Department  
Old Main 203

Revised July 2018

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## **1. State of West Virginia Purchase Card Program**

The State of West Virginia Purchasing Card Program provides an opportunity for Marshall University to streamline business practices and minimize effort for transactions up to \$10,000.00.

- 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, Departmental Card Coordinators (DCC), and cardholders must be knowledgeable of and follow all purchase card 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 purchase card program, even though they play different roles. Please keep in mind that these are roles, not job descriptions, so an individual may function in more than one of these capacities.
  - Agency Purchase Card Coordinator
  - Dean, Director or Designee
  - Departmental Card Coordinator (DCC)
  - Supervisor
  - Cardholder
- B. Agency Purchase Card Coordinator's role is to provide leadership and oversight for the University's purchase card program. This person works with his/her director and 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 purchase card responsibilities within their respective area comply with the established internal controls and relevant policies and procedures. These individuals must be knowledgeable of all University purchase card policies and procedures.
- D. Departmental card coordinators (DCC) role is to ensure the integrity and accuracy of all purchase card transactions within their assigned area of responsibility. The DCC must be knowledgeable of all purchase card 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 and DCC Agreement. The DCC training must be completed annually. 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. NOTE: The supervisor cannot also be the DCC.
- F. The cardholder is responsible for any transaction charged to their purchase card. Cardholders must be knowledgeable of all purchase card and procurement policies and procedures. They should ensure the security of their purchase card and card information and notify vendors that MU is tax exempt for in-state vendors prior to placing orders. They should reconcile their purchases within 48 hours of them posting in wvOASIS and attach all required documentation (such as a Travel Authorization Form or Hospitality Form).

### **3. Purchase Card Eligibility**

- A. Those who are eligible to apply for a purchase card, with supervisor's approval:
- Full-time Marshall Employees
  - For our partners, such as Marshall Health or the Marshall University Research Corporation, we can request a written waiver from the State Auditor's Office, Pcard Division, allowing them to apply for a purchase card.
- B. Cards cannot be issued to:
- Temporary Employees
  - Part-time Employees
  - Volunteers

### **4. Applying for a State Purchase Card**

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

Once the link is accessed, the information is located under the tab [I want a purchase card. What are the steps to get one?](#)

Follow these steps:

1. Go to [www.wvsao.gov](http://www.wvsao.gov) select *myApps, Create Account* and complete the "self-sign up". You will be asked a series of questions to verify your identity. Once you have completed your registration, email the Purchase Card Team at [pcard@marshall.edu](mailto:pcard@marshall.edu) so the purchase card training can be linked for you to access.
2. Complete the MU Confidential Cardholder Application <http://www.marshall.edu/finance/files/mupcard.pdf> . Forward to **Purchase Card Office, OM203** and mark the envelope "Confidential".
3. Once myApps setup is complete and the MU Confidential Cardholder Application has been received and approved, you will receive an email to complete your online training.

4. Under myApps, you will complete Cardholder Training and Quiz, Ethics Training and Quiz, review, then electronically sign the Purchase Card Agreement Form.
5. Email The P-Card Team when you have completed the training, quizzes and accepted the Agreement.
6. You will receive an email from the Purchase Card Office when your card has been ordered through the State.
7. Once your new card is received in the Purchase Card office, you will receive an email indicating that it is ready to be picked up. A photo ID is required as proof of identity when picking the card up.
8. Upon receipt of the new card, the cardholder will follow the directions provided by the Purchase Card Office to activate and register the card and account. No paper statements will be mailed from the bank. Everything will be handled electronically.

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 Purchase Card.**

*Cardholders may attend the monthly trainings held on campus as often as they choose, but you are still required to take the online training on the WV State Auditor's website. The dates for the on-campus sessions will be posted on the HR Training and Development webpage.*

## **5. Use of the Purchase Card**

### **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” and the University’s tax identification number are printed on each Purchase Card.
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 Purchase Card Department.

### **B. The Purchase Card is a method of payment.**

1. Purchase Card is for official state business use only.
2. All current Marshall University Purchasing Policies must be followed, regardless of payment methods.
3. Purchase Card 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 Purchase Card Policies and Procedures or MU Purchasing Policies.
4. Purchase Card can be used for travel expenses, with the exception of food and fuel in personal vehicles.

Note: If your card is declined by the vendor, please call the telephone number on the back of the card. Be prepared to provide your ID number and to verify the last two transactions on the card.

### **C. Security of your Purchase Card**

1. Purchase card must be kept secure at all times.
2. Purchases should only be made on secure Internet sites with a closed lock at the bottom of the screen.

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

#### **D. Business-Related Travel**

1. The Purchase Card may be used for approved business expenses while engaged in job-related activities away from the regular place of employment.
  - a. Travel expenses include, but are not limited to:
    - Registration fees
    - Airline tickets
    - Vehicle rental (commercial or state-owned)
    - Gasoline for rental vehicles only
    - Other transportation tickets (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.
    - Candidate meals or room service at hotel if dining alone
  - c. Receipts are required for all business-related travel expenses paid using the Purchase Card.
  - d. Proper documentation must be provided for any billing related to multiple travelers.

4. An approved Travel Authorization form must be attached to each Purchase Card transaction within wvOASIS. If Campus Travel is utilized, TAR# is to be provided on each receipt related to travel.
5. The Purchase Card 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.

### **6. Improper Use of Purchase Card**

#### **A. Card Delegation**

Card Delegation is strictly prohibited.

Purchase card delegation is allowing an individual other than the cardholder whose name is on the front of the card to make purchases by:

1. Having physical possession of the card.
2. Having access to the card number and expiration date.
3. Having access to receipts or invoices that display the card number and expiration date.
4. Only the individual whose name appears on the front of the card is the authorized user.
5. Delegation increases liability, and the cardholder is liable for all activity on his or her card.

## **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. The supervisor should email [pcard@marshall.edu](mailto:pcard@marshall.edu) to explain why the transaction is necessary, the amount of the increase, and the length of time for the increase to remain in effect. It will be processed through the State, and the cardholder will be notified by the Purchase Card Office when the new limit is available. Please use prudence when making these requests for increases.

## **C. Unallowable Items\***

\*This is not an all-inclusive list. If further information is needed, contact the Purchase Card office at [pcard@marshall.edu](mailto:pcard@marshall.edu).

Alcoholic Beverages/Bartending Services  
Association Dues  
Building Leases  
Capital Equipment over \$5,000  
Cash Advances or Cash Credits (limited access)  
Ebay Purchases  
Flowers (Funerals, Birthdays, etc.)  
Fuel (unless for rental vehicle)  
Gift Certificates/Gift Cards  
Gifts for students, faculty or staff  
In-State Sales Tax  
Insurances

Invoices or Contracts with Terms and Conditions  
Labor / Maintenance / Inspections (onsite)  
Legal Services  
Meals for recurring meetings  
Memberships  
Personal meals  
Personal Charges  
Products from suppliers over \$10,000  
Professional Services  
Renovations and Repairs  
Retirement Parties  
Software \$5000 and over

**D. Instructions for Specific Items**

1. All computers (Desktop, laptop, tablets) must be purchased through MU Information Technology
2. Third Party Vendors  
Special permission is required for PayPal PRIOR to purchase.  
Email [pcard@marshall.edu](mailto:pcard@marshall.edu) with request by including the link to the invoice for review and approval.  
Amazon – Once a new card is issued, the cardholder will receive an email invitation for the MU Business Account.
3. Firearms, Weapons, Ammunition may be purchased by MU Police Department only.
4. In-state sales tax  
If in-state sales tax is paid, a credit must be received from the vendor. If you are having issues with getting this corrected, please contact the Purchase Card Office.

**6. Receipt Documentation and wvOASIS Reconciliation**

- A. Receipts must be legible, contain specific information and meet the following criteria:
- Itemization (reflecting the good or services purchased)
  - Vendor name

- Date of purchase
- Price of items

**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
- 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. (Do not submit the tracking email as a receipt.)

**C. Hospitality or Student Events**

Sodexo Corporation must be used for food service, including meals and snacks, for all on-campus events.

- An approved Hospitality Form with all required signatures must be submitted with the Purchase Card receipt.
- Detailed justification for all hospitality must be provided on the Hospitality Form.
- Sign-in sheets are required for all hospitality events. This is not optional.
- Form is available online at <http://www.marshall.edu/purchasing/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**

All transactions are required to be reconciled in wvOASIS within **48 hours of charge posting in wvOASIS**, with the last day for reconciliation being the 20th day of each month by 4:30pm. Should the 20th fall on a weekend or holiday, then reconciliations are due by 4:30pm on the next business day. If transactions are not reconciled by the deadline, then they will default to the fund/org provided by the cardholder on the MU Confidential Cardholder Application when he/she applied for a purchase card.

Documentation required to be attached on each transaction:

1. Itemized receipts saved in .pdf form only (**with fund/org/account information included on the receipt**). A list of current account codes can be found at [www.marshall.edu/finance](http://www.marshall.edu/finance)
2. Hospitality forms (if hospitality or student event)
3. Travel Authorization Forms (Any portion of travel expenses, i.e. hotel, airfare/agent fee, taxi, car rental, etc.)
4. MU Purchase Card Reconciliation and Business Justification Form
5. MU Clothing/Boot Form (if purchase included clothing)
6. MU Student Award Form (if purchase included awards)
7. Other documentation as required by Purchase Card policies and procedures.

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

#### **E. Post-Reconciliation**

The Purchase Card Department audits every transaction. Once cardholder has reconciled transactions within wvOASIS, the Purchase Card Department personnel will audit reconciled transactions to verify all required steps have been followed by the cardholder. Once they have been reviewed for accuracy and completeness, the Purchase Card Coordinator will mark the transactions as OK to pay.

**NOTE: Transactions must not be marked “Valid Transaction” by cardholder until appropriate documentation has been attached.**

## **7. Purchase Card Maintenance / Changes**

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

Name changes

- Employee name change must be completed in Payroll before any changes can be completed.

Cardholders on leave

- Purchase Card 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

Card cancellations

- Cards must be cancelled immediately upon termination or separation of employment.
- Cardholder or department must notify the Purchase Card 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
  - Incorrect amounts
  - 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](mailto: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 checked:

- Use of proper procedures
- Stringing of orders
- Proper account codes

- Itemized paid receipts attached
- Hospitality documentation
- Travel Authorization documentation
- Sales Tax

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

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

## **Misuse of a State of West Virginia Purchase Card 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 Purchase Card, 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 Purchase Card to 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 Purchase Card will be handled promptly and uniformly for all cardholders.
- Any instances of misuse or violations of the Purchase Card 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	<p><b>Month 1 instance</b> – written warning with time limit to complete requirements</p> <p><b>Month 2 instance</b> – written warning with notification to supervisor with final deadline</p> <p><b>Month 3 instance</b> – card limit reduced to \$1.00 for minimum of 30 days with mandatory retraining</p>
Missing or incomplete documentation (found during post-audit process) not completed by due date given	<p><b>Month 1 instance</b> – written warning with time limit to complete</p> <p><b>Month 2 instance</b> – written warning with notification to supervisor with final deadline</p> <p><b>Month 3 instance</b> – card limit reduced to \$1.00 for minimum of 30 days with mandatory retraining</p>
Personal Purchase	<p><b>Month 1 instance</b> – written warning</p> <p><b>Month 2 instance</b> – mandatory retraining and card limit reduced to \$1.00 for minimum of 60 days</p> <p><b>Month 3 instance</b> – Purchase Card privileges revoked, with further action possible if investigation shows intent to defraud.</p>
Unallowable Purchases	<p><b>Month 1 instance</b> – written warning</p> <p><b>Month 2 instance</b> – mandatory retraining and card limit reduced to \$1.00 for minimum of 45 days</p> <p><b>Month 3 instance</b> – Purchase Card privileges revoked, with further action possible if investigation shows intent to defraud.</p>
Card Delegation or Stringing	<p><b>First instance</b> - Card cancellation with email notification to supervisor, Mandatory retraining, and Complete application process for new card</p> <p><b>Second instance</b> – permanent cancellation of cardholder privileges</p>

- B.** Card violations will be remain on file for each cardholder over a rolling three year period.
- C.** When your new purchase card arrives, you may not activate it until all outstanding errors are resolved.

**REMINDER:** Purchase Card Administration reserves the right to suspend a cardholder's Purchase Card 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.

## Frequently Asked Questions

### **Can I put my meals on my pcard while I am at a conference?**

No, you may not put individual meals on your pcard.

### **What is the minimum transaction charge for which I need a receipt?**

You need a receipt for ALL transactions that are paid with your purchase card.

### **The vendor has offered to break a charge into two amounts since it is over my limit. Is this OK?**

No, this is considered stringing and is against our policies. If you are caught stringing, your card will immediately be cancelled, and you will be required to complete an application for a new card. If it happens a second time, your cardholder privileges will be permanently cancelled.

### **I will be out of the office for an extended period of time. Can I give my pcard to someone else in my department so they have access to it while I am out?**

No, this is considered card delegation and is against our policies. If you are caught allowing someone else to use your card, your card will immediately be cancelled, and you will be required to complete an application for a new card. If it happens a second time, your cardholder privileges will be permanently cancelled. If you are out of the office for an extended time, please contact us at [pcard@marshall.edu](mailto:pcard@marshall.edu) so we can lower your limit to \$1 while you are gone. We will increase the limit once you are working again.

### **My boss wants me to make a purchase that is listed as not allowed in the manual. If my boss requests it after I tell him/her this, is it OK to make the purchase anyway?**

No, you may not make the purchase. Please contact us and we will be happy to discuss this with your boss.

### **When do I need to attach a Hospitality Form in wvOASIS?**

A Hospitality Form is needed with the purchase of food, nonalcoholic beverages, facility rental, entertainment and other expenses related to conducting State business.

### **Is it OK if I buy pizza for a student activity from a local pizza delivery company instead of Sodexo?**

Not if this is during Sodexo operating hours. Sodexo America LLC is the sole food service provider for all campus events. You may request an exception to our catering contract in advance of the event from our Senior Vice President for Administration. She must approve and sign the hospitality form as an exception prior to your purchase.

**Can I use my pcard to buy refreshments for our monthly departmental meetings?**

No, you may not purchase refreshments for regular and recurring meetings for MU employees.

**Last month, I paid for something that is on the restricted charge list. Since I paid for it last month and nothing was said about it, why can't I do it again?**

We are all human, and unfortunately, we occasionally overlook something that should have been flagged as an error. Just because this happens does not mean that you may continue to commit the error.

**My boss has asked me to pay for membership dues on my pcard. Is this OK?**

No, only our central Accounts Payable Office may pay for membership and association dues. If you have further questions about this, please contact them at [acctspayable@marshall.edu](mailto:acctspayable@marshall.edu)

**Can I use my pcard to buy flowers as a retirement gift or for a funeral?**

No, you may not purchase flowers for either occasion on your pcard.

**Oops - I accidentally paid for gas for my personal vehicle with my pcard. What do I do?**

1. You must reimburse the amount via check to Marshall University, Attn: Pcard Office.  
Any instances of misuse or violations of the Purchase Card Policies and Procedures is documented by the Agency Coordinator and must be self-reported to the WV State Auditor's Office.
2. 1<sup>st</sup> Instance of personal use – written warning  
2<sup>nd</sup> Instance – card limit reduced to \$1.00 with mandatory retraining  
3<sup>rd</sup> Instance – card privileges revoked with further action possible if investigation shows intent to defraud

**I don't know the funding information for a transaction yet. May I still go ahead and attach the receipt?**

Yes, you may. However, if it is audited before you attach proper documentation, it will be considered an error, and you will receive an email from the Purchase Card Department.

**If I drive my personal vehicle to an off-campus meeting, may I use my pcard to pay for fuel if I do not claim mileage?**

No, gas for a personal vehicle is restricted from the card.

## **Purchase Card Administration Contact Information**

Questions? Email us at [pcard@marshall.edu](mailto:pcard@marshall.edu)

### **Purchase Card Staff:**

Teresa Meddings, Purchase Card Coordinator 304-696-2215

Karena Burriss, Accounting Assistant II 304-696-2217

Melody Freeman, Accounts Payable Manager, Sr. 304-696-2221

Juanita Parsons, Director, Accounts Payable/Staff  
Development 304-696-6520

**Purchasing Office:** [purchasing@marshall.edu](mailto:purchasing@marshall.edu)

**Travel Office:** [travel@marshall.edu](mailto:travel@marshall.edu)

**Accounts Payable Office:** [acctspayable@marshall.edu](mailto:acctspayable@marshall.edu)

## **Acknowledgement of Receipt of MU Purchase Card Manual**

I acknowledge that I have received a copy of the Marshall University Purchase Card Policies and Procedures (July 2018 version), which describes important information about the use, security, and reconciliation of my MU purchase card and its transactions.

I understand that this manual is a guideline and an aid to being 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 Purchase Card Office in 203 Old Main within 10 days to verify that you have read this **REVISED** version of the Purchase Card manual.

\_\_\_\_\_  
Signature of cardholder

\_\_\_\_\_  
Date