

WEST VIRGINIA BOARD OF LICENSED DIETITIANS

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P-CARD POLICY

PURPOSE: To establish internal controls for use of the WV Purchasing card (P-card) through the WV State Auditor's office, P-card Program, for the Board of Licensed Dietitians.

AUTHORITY: WV Code § 10-3-10(a) (1996), Title 155 Series 7 Code of State Regulations.

In accordance with the rules established by the Department of Administration Purchasing Division & the State Auditor, the following agency specific policies are established.

1. The Board Administrative Assistant shall be the agency coordinator
2. All material & supplies under \$ 1,000.00 will be purchased with the P-card.
3. This policy, as approved by the Board, will designate that the Board's Administrative Assistant shall obtain a P-card.
4. Each cardholder shall maintain a log sheet (attachment 1) showing details on each purchase. Each card holder is responsible for securing their card.
5. Card delegation is strictly prohibited.
6. The card holders shall attend P-card training as required by the WV Auditor.
7. Each cardholder is responsible for retaining all paid receipts to include:
 - A. Date of purchase
 - B. Company name
 - C. Description of items
 - D. Quantity of items
 - E. Price of each item
 - F. Total amount of purchase
 - G. Method of payment (Visa & last 4 digits of card)
 - H. Zero balance due
8. If hospitality is used, a hospitality form shall be used.
9. If an order is placed by phone, the order is to be followed up with a faxed copy of the order. The vendor shall not charge the order until the purchase has been shipped.

10. Within five (5) working days of the order appearing in WVOasis, the card holder shall reconcile the purchase and mark as such on the P-card logsheet.
11. Within five (5) days of receiving the master statement, the Coordinator shall make sure all purchases are reconciled and marked for payment. There shall never be a time when the bill will not be paid in full when due.
12. If office supplies are purchased with the P-card, a receiving report (attachment 2) shall be completed & attached to the receipt of purchase. Or, the packing slip from the vendor indicating shipment and date stamped by the Agency shall be attached.
13. Disputes of purchases shall be handled in accordance with the State Purchasing Card Policies & Procedures, WV State Auditor's office.
14. Personal use of the P-card is **ABSOLUTELY PROHIBITED**.
15. The Board shall maintain a Ghost account for travel for Board members travel. This account shall be used by the Administrative Assistant to make hotel reservations, airline reservations, etc.. Only the Coordinator shall have access to this account. Board members traveling shall notify the office of their travel needs at least five (5) working days in advance so arrangements can be procured. The traveler shall obtain a receipt for the services as stated in # 7 above. This receipt shall be forwarded to the office within three (3) days of completion of the travel.
16. The Administrative Assistant shall give a report of the P-card expenditures for each month between Board meetings. A copy of the report, as well as a copy of the minutes of the meeting, shall be forwarded to the Purchasing Card program with the reconciled documents.
17. The Board shall keep all documentation relating to the State P-card Program for two (2) years from the end of the fiscal year in which the purchases were made for the purpose of an audit.
18. Upon leaving employment with the Board, the Chairperson shall make arrangements to turn the P-card into the State P-card Program for deactivation upon receipt of the new Administrative Assistant's receipt and activation of their card.
19. The Board may be reviewed on a quarterly basis or sooner, as determined by the P-card Program. The Board shall make available all documents requested and shall cooperate fully with the audit.

20. **LOST OR STOLEN CARD** - The card holder shall **immediately** report a lost or stolen card to the financial institution and the State P-card Program.
21. If a cardholder is terminated or replaced, the card(s) shall be retrieved and canceled within two (2) working days of the termination or replacement.

FOR ISSUES NOT ADDRESSED IN THE POLICY, REFER TO THE WV STATE AUDITOR'S OFFICE, P-CARD POLICY, MOST CURRENT EDITION.

Approved