



**WEST VIRGINIA
SECRETARY OF STATE**

NATALIE E. TENNANT

ADMINISTRATIVE LAW DIVISION

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OFFICE OF
WEST VIRGINIA SECRETARY OF STATE

**FORM 1 -- NOTICE OF A PUBLIC HEARING OR COMMENT PERIOD ON A PROPOSED RULE
(Page 1)**

AGENCY Auditor
RULE TYPE Legislative AMENDMENT TO EXISTING RULE Yes TITLE-SERIES 155-
RULE NAME Standards for Requisitions for Payment Issued by State Officers on the Auditor 01

CITE AUTHORITY WV CODE § 12-3-10

COMMENTS LIMITED TO
Written

DATE OF PUBLIC HEARING

LOCATION OF PUBLIC HEARING

DATE WRITTEN COMMENT PERIOD ENDS
Friday, August 26, 2016 9:00 AM

WRITTEN COMMENTS MAY BE MAILED TO
WEST VIRGINIA STATE AUDITOR'S OFFICE
1900 KANAWHA BLVD. E.
BUILDING 1, ROOM W-100
CHARLESTON, WV 25305

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENTS ARE TRUE AND CORRECT.

Yes
Andrea Bower -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.



Title-Series: 155-01



Rule Id: 10267



Document: 27785



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**FORM 1 -- NOTICE OF A PUBLIC HEARING OR COMMENT PERIOD ON A PROPOSED RULE
(Page 2)**

AGENCY	Auditor				
RULE TYPE	Legislative	AMENDMENT TO EXISTING RULE	Yes	TITLE-SERIES	155-
RULE NAME	Standards for Requisitions for Payment Issued by State Officers on the Auditor				01

CITE AUTHORITY WV CODE § 12-3-10

PROVIDE A BRIEF SUMMARY OF YOUR PROPOSAL

This rule amends WV 155CSR1 Standard for Requisitions for Payment Issued by State Officers on the Auditor filed April 8, 2008 and effective April 8, 2008. The Rule implements and updates procedures necessitated by the State of West Virginias transition to the West Virginia Our Advanced Solution for Integrated Systems (wvOASIS) which is the centralized accounting system used by all state agencies for processing financial transactions and maintained by the Enterprise Resource Planning Board.

The rule is in further implementation of the wvOASIS system which provides significant efficiency improvements and cost-savings to the State.

This rule is submitted in accordance with West Virginia Code § 12-3-10, directing the State Auditor to propose rules for state officers to issue requisitions to the State Auditor for payment on claims due upon the State.

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENTS ARE TRUE AND CORRECT.

Yes
Andrea Bower -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.



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FORM 11 -- FISCAL NOTE FOR PROPOSED RULES (Page 1)

AGENCY	Auditor				
RULE TYPE	Legislative	AMENDMENT TO EXISTING RULE	Yes	TITLE-SERIES	155-
RULE NAME	Standards for Requisitions for Payment Issued by State Officers on the Auditor				01

CITE AUTHORITY WV CODE § 12-3-10

PRIMARY CONTACT

VINCENT SMITH
1900 KANAWHA BLVD E
BLDG 1, ROOM W-100
CHARLESTON, STATE ZIP

Andrea Bower -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.



Title-Series: 155-01



Rule Id: 10267



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AGENCY	Auditor				
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RULE NAME	Standards for Requisitions for Payment Issued by State Officers on the Auditor				01

CITE AUTHORITY WV CODE § 12-3-10

SUMMARIZE IN A CLEAR AND CONCISE MANNER WHAT IMPACT THIS MEASURE WILL HAVE ON COSTS AND REVENUES OF STATE GOVERNMENT.

The proposed amendments to Title 155, Series 1 of the State Auditor's Legislative Rules entitled "Standards for Requisitions for Payment Issued by State Officers on the Auditor" are anticipated to have no discernible impacts on either the costs or revenues of State government.

Andrea Bower -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.



Title-Series: 155-01



Rule Id: 10267



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FORM 11 -- FISCAL NOTE FOR PROPOSED RULES (Page 2)

AGENCY Auditor
RULE TYPE Legislative AMENDMENT TO EXISTING RULE Yes TITLE-SERIES 155-
RULE NAME Standards for Requisitions for Payment Issued by State Officers on the Auditor 01

CITE AUTHORITY WV CODE § 12-3-10

FISCAL NOTE DETAIL -- SHOW OVER-ALL EFFECT IN ITEM 1 AND 2 AND, IN ITEM 3, GIVE AN EXPLANATION OF BREAKDOWN BY FISCAL YEAR, INCLUDING LONG-RANGE EFFECT.

Effect Of Proposal	Current Increase/Decrease (use ' - ')	Next Increase/Decrease (use ' - ')	Fiscal Year (Upon Full Implementation)
ESTIMATED TOTAL COST	0	0	0
PERSONAL SERVICES	0	0	0
CURRENT EXPENSES	0	0	0
REPAIRS AND ALTERATIONS	0	0	0
ASSETS	0	0	0
OTHER	0	0	0
ESTIMATED TOTAL REVENUES	0	0	0

Andrea Bower -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.



Title-Series: 155-01



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FORM 11 -- FISCAL NOTE FOR PROPOSED RULES (Page 3)

AGENCY	Auditor				
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RULE NAME	Standards for Requisitions for Payment Issued by State Officers on the Auditor				01

CITE AUTHORITY WV CODE § 12-3-10

3. EXPLANATION OF ABOVE ESTIMATES (INCLUDING LONG-RANGE EFFECT). PLEASE INCLUDE ANY INCREASE OR DECREASE IN FEES IN YOUR ESTIMATED TOTAL REVENUES.

The proposed amendments to Title 155, Series 1 of the State Auditor's Legislative Rules entitled "Standards for Requisitions for Payment Issued by State Officers on the Auditor" are anticipated to have no quantifiable impacts in terms of either increases or decreases in fee receipts making up estimated total revenues.

Andrea Bower -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.



Title-Series: 155-01



Rule Id: 10267



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FORM 11 -- FISCAL NOTE FOR PROPOSED RULES (Page 4)

AGENCY	Auditor				
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RULE NAME	Standards for Requisitions for Payment Issued by State Officers on the Auditor				01

CITE AUTHORITY WV CODE § 12-3-10

PLEASE IDENTIFY ANY AREAS OF VAGUENESS, TECHNICAL DEFECTS, REASONS THE PROPOSED RULE WOULD NOT HAVE A FISCAL IMPACT, AND OR ANY SPECIAL ISSUES NOT CAPTURED ELSEWHERE ON THIS FORM.

We believe there are no additional disclosures which are required in order for the proposed amendments to Title 155, Series 1 of the State Auditor's Legislative Rules entitled "Standards for Requisition for Payment Issued by State Officers on the Auditor" to be fully and properly considered.

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENTS ARE TRUE AND CORRECT.

Andrea Bower -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.



Title-Series: 155-01



Rule Id: 10267



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FORM 12 -- BRIEF SUMMARY AND STATEMENT OF CIRCUMSTANCES (Page 1)

AGENCY	Auditor		
RULE TYPE	Legislative	AMENDMENT TO EXISTING RULE	Yes
RULE NAME	Standards for Requisitions for Payment Issued by State Officers on the Auditor		TITLE-SERIES 155-01

CITE AUTHORITY WV CODE § 12-3-10

SUMMARIZE IN A CLEAR AND CONCISE MANNER CONTENTS OF CHANGES IN RULE AND STATEMENT OF CIRCUMSTANCES REQUIRING THE RULE.

This rule amends WV 155CSR1 Standard for Requisitions for Payment Issued by State Officers on the Auditor filed April 8, 2008 and effective April 8, 2008. The Rule implements and updates procedures necessitated by the State of West Virginias transition to the West Virginia Our Advanced Solution for Integrated Systems (wvOASIS) which is the centralized accounting system used by all state agencies for processing financial transactions and maintained by the Enterprise Resource Planning Board.

The rule is in further implementation of the wvOASIS system which provides significant efficiency improvements and cost-savings to the State.

This rule is submitted in accordance with West Virginia Code § 12-3-10, directing the State Auditor to propose rules for state officers to issue requisitions to the State Auditor for payment on claims due upon the State.

The purpose of this rule is to update payment procedures necessitated by West Virginias transition to the West Virginia Our Advanced Solution for Integrated Systems (wvOASIS) accounting system used for processing the States financial transactions.

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENTS ARE TRUE AND CORRECT.

Yes
Andrea Bower -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.



Title-Series: 155-01



Rule Id: 10267



Document: 27785

TITLE 155
LEGISLATIVE RULE
WEST VIRGINIA STATE AUDITOR

SERIES 1
STANDARDS FOR REQUISITIONS FOR PAYMENT ISSUED
BY STATE OFFICERS ON THE AUDITOR

§155-1-1. General.

1.1. Scope. -- This rule establishes standards for the form and content of requisitions for payment issued by state officers on the Auditor.

1.2. Authority. -- W. Va. Code §12-3-10.

1.3. Filing Date. -- July 26, 2016

1.4. Effective Date.

1.5 Amendment of Rule. -- This legislative rule amends WV 155CSR1 “Standards for Requisitions for Payment Issued by State Officers on the Auditor” filed April 8, 2008, and effective April 8, 2008.

§155-1-2. Definitions.

2.1. Approve. -- To verify that pertinent information is true and accurate by affixation of an electronic approval by an authorized person.

~~2.4~~ 2. Auditor. -- The Auditor of the State of West Virginia.

~~2.3. Authorized signature. The written or electronic authorization of a person authorized by the Department of Administration to certify that state agency funds are available to process the relevant transaction.~~ Authorized agency administrator. -- A Cabinet Secretary, Chief Executive Officer, or the Agency’s highest ranking administrator of record.

2.4. Authorized person. -- An individual authorized by an agency to approve and/or certify that pertinent information is true and accurate and currently on file with the Auditor.

2.5 Centralized encumbrance. -- An encumbrance recorded using any of the following document types: Centralized Purchase Order (CPO), Centralized Contract (CCT), Centralized Delivery Order (CDO), or, for certain approved agencies, a General Accounting Encumbrance (GAE).

~~2.6. Cover sheet. A printed or electronic document initiated by WVFIMS to be included with all requisitions submitted to the Auditor for payment.~~ Centralized master agreement. -- A contract maintained by the Department of Administration, Purchasing Division. Centralized master agreements may be open to all state agencies (“statewide contracts”) or restricted to the agencies who have procured the contract.

~~2.3.7. Certify.~~ -- To verify that pertinent information is true and accurate by affixation of a manual signature by an authorized person.

2.4.8. Change order. -- An amendment to an original purchasing contract changing the terms and conditions, accounting information, or other term of the contract.

2.5.9. Commodities. -- Defined in W. Va. Code §5A-1-1 and §12-3-10f as supplies, material, equipment, contractual services and any other articles or items used by or furnished to a department, agency or institution of State government. Commodities include but are not limited to: Materials, equipment, services, supplies, printing and automated data processing hardware and software.

2.10. Contract. -- An agreement using a centralized encumbrance, or agency-delegated procurement recorded using any of the following document types: Agency Purchase Order (APO), Agency Contract (ACT), or Agency Delivery Order (ADO).

2.11. Headquarters. -- The main account information linking multiple vendor records on the VCUST together under one unified FEIN.

2.8.12. Invoice. -- An original written, printed or electronic documentation issued by a vendor reflecting the merchandise or service delivered or provided, including remittance information, information on dates services were rendered the dates of delivery, and the cost of the merchandise or service.

2.12.13. Manual warrant. -- A warrant generated the same day as the requisition, outside of the regular warrant disbursement process.

2.9.14. Open-end contract. A contract ~~not under the authority of the Department of Administration~~ that has no determined quantity or encumbrance.

2.15. Payment Request Document. -- A General Accounting Expenditure (GAX), Payment Request – Matching (PRM), or Payment Request – Commodity (PRC) document prepared in the wvOASIS system that contains the requisition information.

2.40.16. Potential Duplicate. -- A transaction that has been identified in ~~WVFIMS~~ wvOASIS as a transaction that may already exist or been disbursed previously.

2.11.17. Purchasing Card (Card). -- A credit card issued in the name of an individual employee of the State of West Virginia for official state use.

2.42.18. Receiving Report. -- ~~An internally generated~~ A document generated by a spending unit verifying the receipt of commodities; ~~A~~ a handwritten or electronic document initiated by the spending unit, or a legible vendor's packing slip that has been certified by an authorized agency receiver and contains the required receiving information; ~~an electronic document generated in wvOASIS.~~

2.13.19. Requisition. -- ~~An written, printed or electronic document~~ request for payment issued by a state officer to the Auditor consisting of the documentation required by law, rule or lawful discretion of the Auditor.

2.20. Scheduled Payment Date. -- The date request within wvOASIS system that directs the date a warrant will be disbursed to the vendor.

2.21. Service Dates. -- A pair of dates that signify the beginning and the ending date of service rendered to an agency from a vendor.

2.14.22. Special Handling. -- The process which allows a warrant to be returned to the spending unit for distribution.

2.15.23. Spending Unit. -- The State of West Virginia and any department, agency, board, commission, bureau, council, committee, office, authority, subdivision, or institution of the State government for or to which an appropriation has been made or is to be made by the ~~Legislators~~ Legislature.

~~2.16. Statewide contract. -- A contract that is initiated and maintained by the Department of Administration, Purchasing Division and is open to all state agencies and has no fixed encumbrance.~~

2.24. Vendor/Customer Table (VCUST). -- The table within wvOASIS containing the master vendor file of vendor names, addresses, and remittance information.

2.25. Vendor Invoice Number. -- A unique string of characters numbering an invoice provided by the vendor or derived by the agency using the applicable policies prescribed by the Auditor.

2.26 Walkthrough warrant. -- The process which allows for a warrant to be generated the next business day or at a time the Auditor prescribes.

~~2.17.27. West Virginia Financial Information Management Systems (WVFIMS) Our Advanced Solution for Integrated Systems (wvOASIS).~~ -- The centralized accounting system used by all state agencies for processing financial transactions and maintained by the ~~Department of Administration and the Auditor~~ Enterprise Resource Planning Board.

2.18.28. ~~WVFIMS~~ wvOASIS financial code components. -- The accounting code scheme used in ~~WVFIMS~~ wvOASIS which provides financial information necessary for the processing of financial transactions. The code components are required on all coversheets submitted to the Auditor. The code components are:

2.28.a. APPR UNIT (APPR UNIT). -- The appropriation code corresponding to the budgetary line items in the Legislative Budget Bill;

2.18.28.b. BUDGET FISCAL FUND YEAR (BUDGET FY). -- Represents the fiscal year in which an appropriation was authorized by the Legislature;

2.18.28.c. ORGANIZATION (ORG) DEPARTMENT (DEPT). -- The organizational entity which has management responsibility for a fund;

~~2.18.d. ACTIVITY (ACT).~~ Represents the activity code corresponding to the budgetary line items in the Legislative Budget Bill; 2.28.d. EVENT TYPE. -- A code indicating which account will be used while also bringing in specific rules for data entry concerning referenced transactions, customer codes, vendor codes, and all defined chart of account elements in the system;

2.18a.28.e. FUND. -- A self-balancing set of accounts containing assets, liabilities, fund balance, revenue and expenditure accounts;

~~2.18.e.28.f. 2.18.f. SOURCE.~~ For revenue accounts, the source code indicates the type of revenue; OBJECT (OBJ). -- ~~Represents~~ The object code indicating what commodity or service was acquired by the expenditure;

2.28.g. REVENUE. -- For revenue accounts, the code indicating the type of revenue;

2.28.h. SUB-OBJECT (OBJ). -- The sub-object code indicating what commodity or service was acquired by the expenditure, in further detail;

2.28.i. SUB-REVENUE. -- For revenue accounts, the code indicating the type of revenue in further detail, and;

2.28.j. UNIT (UNIT). -- A code indicating a lower organizational level within the department structure;

§155-1-3. General Invoice Requirements.

3.1. Itemization. -- All invoices submitted to the Auditor for payment shall contain the following:

3.1.a. ~~An~~ complete, clear, legible, itemized description indicating the type of materials, supplies or service provided;

3.1.b. An invoice or order date and the date(s) of service, if the item to be paid is a service;

3.1.c. Any additional information, documentation, or explanation requested or required by the Auditor; and,

3.1.d. All receiving reports which correspond to any and all commodities submitted for payment on the invoice.

~~3.3.2. A Miscellaneous itemization. Invoices indicating a miscellaneous as itemization are not acceptable for payment.~~ Credits. -- Invoices including credits shall not require credit memos if the credit is identified on the invoice and initialed by the agency. If the credit is not accepted/taken by the agency, documentation must be provided as to the reason.

~~3.4.3. Previous balances. -- Invoices including a previous balance require sufficient documentation before the previous balance may be paid. Metered utilities are excluded from the provisions of this subsection.~~

~~3.5.4. Vendor information. -- All invoices submitted to the Auditor shall have an invoice cover sheet containing the same vendor name as that contained on the invoice. If the vendor name on the cover sheet and the invoice are not the same, then the invoice shall indicate that the vendor name on the invoice is that of a division, branch, subsidiary, or is a doing business as (DBA) name of the vendor name contained on the invoice cover sheet. The Auditor shall accept letters of assignment for payments made in care of financial institutions. Both the name of the vendor and remit-to address must appear on the invoice. The name and address must match the vendor name and remit-to address selected in the Vendor section of the payment request document. The Auditor shall accept letters of assignment for payments made in care of financial institutions. The Auditor may accept documentation directly from the vendor on the vendor's letterhead permitting payments to be directed to an alternate address or payee for remit-to purposes only, provided the alternate remittance information is linked under the same Headquarters record on the VCUST table. Such documentation, if used, must be included with each payment requisition.~~

3.5. Agency alterations. -- Any alterations to an invoice require the initials of the person making the changes next to each specific alteration;

~~3.6. Original invoice. All invoices submitted to the Auditor shall be an original or certified original. The following are considered original invoices. Hospitality. -- All payment requests submitted to the Auditor for payment for hospitality services, including, but not limited to: food, non-alcoholic beverages, audiovisual and facility rental provided for meetings, conferences, or trainings, shall contain the following:~~

~~3.6.a. Wholly original invoices; The date(s) of the event;~~

~~3.6.b. Invoices in which the body is wholly original; the body being that section of the invoice which contains the itemization, quantify and price of the goods or services. Purpose of the event;~~

~~3.6.c. Invoices reflecting that the invoice is an original, customer copy, remittance copy or billing copy, and in which the body is wholly original; Location of event;~~

~~3.6.d. Computer generated invoices; If the agency falls under the oversight of the Department of Administration, Real Estate Division, a temporary space agreement with appropriate Department of Administration, Real Estate Division approvals, if required, and;~~

~~3.6.e. Original invoices which are handwritten, typewritten or created in whole, or in part, by a manual stamping device; Number and names of specific attendees, or, certification that the event was open to the public and no specific attendance list is available.~~

~~3.7. Original invoice certification. Any invoice requiring original certification may be certified by the agency receiving the invoice. These invoices which require two original certifications, of which must be the Chief Financial Officer of the Department or Agency Administrator, or a determined by the Auditor in emergency situation, are: Association Dues and Professional Memberships. -- All payment requests for association dues and professional memberships shall contain the following:~~

~~3.7.a. Electronically reproduced invoices sent by the invoicing vendor; The date(s) of the effective membership period, and;~~

~~3.7.b. Invoices which reflect that they are revised, duplicate or second billing invoices; and The certification of the Authorized Agency Administrator, or his or her official designee.~~

~~3.7.c. Non original invoices which are typewritten, handwritten, or created in whole, or in part, by a manual stamping device. The Auditor may accept, on letterhead, the Authorized Agency Administrator's delegation of authorization to certify association dues and professional memberships.~~

~~3.7.d. A certified copy of the agency's correct Dues and Professional Memberships Budget Sheet from wvOASIS Business Intelligence may serve as a certified signature.~~

~~3.8. Cover sheet and Invoice certification. All requisitions submitted to the Auditor shall have an authorized signature on the face of the document. Payments to Third-Party Insurers. -- All payment requests submitted to the Auditor for payment of third-party casualty or liability insurance must have approval of the Board of Risk and Insurance Management.~~

~~3.9 Invoice date stamp requirement. In order to comply with W.Va. Code § 5A-e-54, the Prompt Pay Act of 1990, the Auditor requires that all invoices be date stamped, either manually or electronically, upon receipt by the state agency. If goods are received prior to the receipt of an invoice for the goods, the affixation of a date stamp on the invoice indicating the date the invoice was received meets the~~

~~requirement of this rule. The state agency shall date stamp invoices received prior to the receipt of the relevant goods were received. In the absence of a second date stamp indicating that the goods were received after receipt of the invoice, the Auditor shall determine the interest due the vendor by referring to the date of receipt of the invoice. Invoices for services shall not require a second date stamp insofar as the date of service reflected on the invoice constitutes prima facie proof of the date the services were received.~~

~~3.10 9. Special Handling. All employee related payment requisition requiring special handling in WVFIMS shall be certified by the spending unit's Chief Financial Officer or Agency Administrator. Document approval. -- All payment requests shall contain appropriate agency approvals within the security approval log of each document comprising the payment request.~~

~~3.11 10. Potential Duplicate. -- Transactions identified in WVFIMS wvOASIS as potential duplicate transactions shall be certified by the spending unit's Chief Financial Officer or Authorized Agency Administrator with a manual official signature within the documentation in a place directed by the Auditor.~~

~~3.11. Manual warrants, walkthrough warrants, special handling. -- All requisitions intended to generate manual warrants, walkthrough warrants, or special handled warrants must have the appropriate Disbursement Options set within the document to produce the desired disbursement effects.~~

§155-1-4. Electronic Requisition Requirements.

4.1. The Auditor may accept electronic requisitions for payment from authorized spending units. ~~Electronic requisitions shall:~~ The Auditor will prescribe the format and manner of these electronic requisitions.

~~4.1.a. Be sent with a digital signature using Pretty Good Privacy (PGP) digital signatures.~~

~~4.1.b. Be scanned with a minimum 200 dots per inch (DPI) a maximum 300 dots per inch.~~

~~4.1.c. Be sent in a Compressed Adobe Portable Document Format (PDF).~~

~~4.1.d. Be sent utilizing Web Services or File Transfer Protocol (FTP).~~

~~4.1.e. Be sent in black and white only.~~

~~4.1.f. Have the corresponding WVFIMS document number, including the preceding "T" alpha character as its file name.~~

~~4.1.g. For records requiring long term retention, not be annotated in order to maintain their legal integrity.~~

§155-1- 5. Receiving Report Requirements.

5.1. Time of Preparation. -- All receiving reports shall be prepared within 24 hours after the receipt of the commodities.

5.2. Form. -- A receiving report shall be in a format approved by the Auditor.

5.3. Itemization. -- All receiving reports submitted to the Auditor shall contain the following:

5.3.a. -- An item description for each type of commodity received along with the quantity of each type received in sufficient detail that is in agreement with the vendor invoice and/or contract; and

5.3.b. -- The date the commodities were received. The actual date on which the commodities were received by the authorized individual.

5.4. Vendor information. -- All receiving reports ~~submitted to the Auditor shall have the same vendor name as that contained on the invoice and WVFIMS cover sheet. If the vendor name on the receiving report is not the same, then the receiving report shall indicate that the vendor name on the receiving report is that of a division, branch, subsidiary, or is doing business as (DBA) name of the vendor name contained on the invoice and cover sheet~~ contain the name and address of the vendor and remit-to address on the receiving report. This information must match the vendor name and remit-to address selected in the Vendor section of the receiving document.

5.5. Signed Acknowledgment. -- All receiving reports shall contain the original signature or electronic user ID of the authorized individual designated to receive commodities and prepare receiving reports or create Receiving Documents. This signature acknowledges both receipt and the fact that the commodities received are acceptable for payment. ~~The Signed Acknowledgement must also include the authorized receiver's printed name and user id.~~

~~5.7.6. — Receiving Report certification. All requisitions to the Auditor for payment of commodities that do not include a receiving report shall be certified by the Chief Financial Officer, or Department or Agency Administrator, or as determined by the Auditor in emergency situations.~~ Acceptable forms of receiving reports for commodities procured using the card are contained in the State Purchasing Card Policies and Procedures.

5.7. A wvOASIS Receiver (RC) document is an approved receiving report format for payment request documents.

§155-1-6. Contract Invoice Requirements.

6.1. Itemization. -- All invoices submitted to the Auditor for payment against a contract shall contain the following:

6.1.a All General Invoice Requirements as described in Section 155-1-3 above; and,

6.1.a ~~b.~~ An item description, including, but not limited to, model number, quantity and unit price, indicating the type of materials, supplies or service. The materials, supplies or service shall be of the type covered under the contract and the description and prices of the materials, supplies or service on the invoice shall not conflict with the description and prices contained in the contract;

6.1.b ~~c.~~ ~~The date of service if the item to be paid is a service. The date shall fall within the contract period.~~ The change order number, contract page number and specific item number for each item appearing on the invoice, if requested by the Auditor;

6.1.d. A reference to a valid, unexpired centralized encumbrance, if required by West Virginia State Code;

6.1.e. For invoices paying against centralized master agreements, the centralized master agreement number in a location directed by the Auditor;

6.1.f. The date of record shall fall within the contract period and shall not be for prepayment of any commodities unless the contract contains terms and conditions to the contrary and the prepayment is authorized by the Attorney General's Office. At the discretion of the Auditor, certain payments may be released two thirds (2/3) of the way through the invoice period to allow time for processing and warrant disbursement;

6.1.g. Invoices with aggregate totals shall reflect the sum of the previous payments on the invoice.

6.1.g.1. The sum of previous payments listed on the invoice must match the encumbrance's closed amount or referenced line amount in wvOASIS.

~~6.2. Vendor information: All invoices submitted to the Auditor for payment against a contract shall have an invoice cover sheet containing the same vendor name as that contained on the invoice. If the vendor name on the cover sheet and the invoice are not the same, then the state agency shall submit either a change order reflecting the change in vendor name or a statement from the vendor indicating that the vendor name on the invoice is that of a division, branch, subsidiary, or is a doing business as (DBA) name of the vendor name contained on the invoice cover sheet. The name of the state agency on the invoice and invoice cover sheet shall be the same as the name of the state agency on the contract. All contracts with notice-to-proceed clauses must have a corresponding and accurate notice-to-proceed letter on file with the Auditor, or notice that the date Purchasing has certified the contract is the date the notice-to-proceed is active; and;~~

6.2.a. The appropriate certification or approval.

~~6.3. Funding information contract requirement. All contracts and change orders submitted to the Auditor shall include complete WVFIMS financial code component listed and defined in subsection 2.10 of this rule. All contracts with encumbered monies shall indicate funding information and the amount allotted to each fund, if more than one is indicated. Statewide and open end contracts need only indicate AVARIOUS or AMULTIPLE. All cover sheets shall include the funding information indicated on the contract. All documentation appearing on contract documents may, at the discretion of the Auditor, be required to be included within the payment request itself for recordkeeping purposes.~~

~~6.4. Building leases. All building leases are audited in accordance with the Department of Administration's Leasing Division's Guideline. Time periods are required on all invoices to verify that the time is within the lease period. Any payment request that does not reconcile to its referenced contract or does not contain complete or accurate contract information may be rejected back to the agency.~~

~~6.5. Contract and Change order approvals. All contracts and change orders shall be approved by the following:~~

~~6.5.a. The Department of Administration Purchasing Division or an authorized procurement officer, if a Higher Education agency;~~

~~6.5.b. The Attorney General, as to form, if the contract exceeds the dollar limits established by the Department of Administration or Higher Education statutes for delegated purchasing authority, or is for the provision of legal services; and,~~

~~6.5.c. The Attorney General, as to form, is changes are made to contract terms and conditions.~~

§155-1-7. Travel Reimbursement. Building Leases and Rental Invoice Requirements.

7.1. Itemization. -- All invoices submitted to the Auditor for payment against a building or facility lease for rental of office space or other premises shall contain the following:

7.1.a. All General Invoice Requirements as described in Section 155-1-3 above;

7.1.b. The lease number in a location directed by the Auditor;

7.1.c. A Scheduled Payment Date that releases the rental payment only after two thirds (2/3) of the period has passed;

7.1.d. The time period of the invoice in which rent is being paid, and;

7.1.e. Where there is no Real Estate Division approved lease: a temporary space agreement, approved by the Real Estate Division, if the agency falls under Department of Administration, Real Estate Division's oversight.

7.1.f. If the spending unit falls under Department of Administration, Real Estate Division oversight, all expenditures for leasehold improvements must be approved by the Department of Administration, Real Estate Division if not expressly authorized in the lease documentation.

7.2. Building leases. All building leases are audited in accordance with the Department of Administration, Real Estate Division's Guidelines. Time periods are required on all invoices to verify that the time is within the lease period.

§155-1-8. Contract and Encumbrance Standards

8.1. Itemization. -- Because payment requests will contain information previously entered into wvOASIS contract documents, and this information cannot be changed on the payment request, all contract documents must include:

8.1.a. Commodities, containing specific descriptions and prices. Commodities must be itemized;

8.1.b. The correct wvOASIS Financial Code Components;

8.1.c. Specific dates of service must be recorded on the contract document, and must match the backup documentation on the contract document;

§155-1-7 9. Travel Reimbursement.

9.1. Itemization. -- All invoices submitted to the Auditor for payment or reimbursement of travel expenses for state employees or other authorized travelers must conform to all General Invoice Requirements as described in Section 155-1-3 above.

~~7.1.~~ 9.2. Travel Rules. -- All state employee travel reimbursements submitted to the Auditor shall comply with applicable travel rules;

~~7.2.~~ 9.3. Cash Advances. -- The Auditor may award cash advances upon ~~written~~ request from the spending unit. The method of cash advance requests will be specified by the Auditor.

~~7.2.a.~~ 9.3.a. The spending unit shall reconcile cash advances within thirty days of the last date of travel for which the advance was issued.

~~7.2.b.~~ 9.3.b. The Auditor may send notice to the Chief Financial Officer of the spending unit when advances are not reconciled properly.

~~7.2.e.~~ 9.3.c. The Auditor may suspend cash advance privileges if an agency fails to reconcile properly or determines the funds have been misused.

§155-1-10. Advance Allowance Account Settlements

10.1. Advance Allowances. -- The Auditor may provide advances to institutions of Higher Education as authorized by WV Code §18B-5-4.

10.1.a. No advance allowance account shall exceed five percent of the total of the appropriations for the governing board, council, or commission of the Higher Education entity.

10.1.b. All advance allowance accounts shall be accounted for by the applicable governing board, council, or commission every thirty days.

10.1.c. Every thirty days, the applicable governing board, council, or commission must furnish an itemized listing of all vendors paid, amounts, and invoices or documentation supporting payment to the State Auditor. Such documentation shall include:

10.1.c.1. The legal name and address of vendor;

10.1.c.2. The date the vendor was paid from the advance allowance;

10.1.c.3. The amount paid to the vendor;

10.1.c.4. The corresponding purchase order or agreement;

10.1.c.5. The invoice or other supporting documentation presented from the vendor to the agency;

10.1.c.6. Any other information considered by the Auditor to satisfy documentation requirements.

10.1.d. The Auditor may send notice to the Agency Administrator or applicable governing board, council, or commission if the advance allowance accounts are not accounted for properly under the requirements laid forth in this section.

10.1.e. The Auditor may suspend additional advance allowance account requests if previous advance allowance accounts are not accounted for properly after sixty days or it has been determined the funds have been misused.

§155-1-11. Payment Request and Contract Standards – Document Codes

11.1. General. -- The Auditor may direct the document code, payment method or contract document type that an agency must use to pay a certain transaction type in order to achieve a desired accounting

effect. (Examples include, but are not limited to: Travel advances must be paid on TVA documents to properly record the advance receivable or payments against encumbrances must be paid on PRC/PRM documents to properly reduce encumbrances).