

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #3

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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

**NOTICE OF AGENCY APPROVAL OF A PROPOSED RULE
AND
FILING WITH THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE**

AGENCY: West Virginia State Auditor's Office TITLE NUMBER: 155

CITE AUTHORITY WV Code Section 12-3-10

AMENDMENT TO AN EXISTING RULE: YES ___ NO X

IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: 1

TITLE OF RULE BEING PROPOSED: Standards for Requisitions for Payment

Issued by State Officers on the Auditor

THE ABOVE PROPOSED LEGISLATIVE RULE HAVING GONE TO A PUBLIC HEARING OR A PUBLIC COMMENT PERIOD IS HEREBY APPROVED BY THE PROMULGATING AGENCY FOR FILING WITH THE SECRETARY OF STATE AND THE LEGISLATIVE RULE MAKING REVIEW COMMITTEE FOR THEIR REVIEW.

Paul D. M. Allerton
Chief Clerk

6-80

DATE: August 30, 1996

TO: LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

FROM: West Virginia State Auditor

LEGISLATIVE RULE TITLE: Standards for Requisitions for Payment Issued by State Officers on the Auditor

1. Authorizing statute(s) citation WV Code Section 12-3-10

2. a. Date filed in State Register with Notice of Hearing

July 29, 1996

b. What other notice, including advertising, did you give of the hearing?

Did not have hearing. Received written comments. Rules were mailed to all State agencies with request for comments.

c. Date of Hearing(s) N/A

d. Attach list of persons who appeared at hearing, comments received, amendments, reasons for amendments.

Attached X No comments received

e. Date you filed in State Register the agency approved proposed Legislative Rule following public hearing: (be exact)

August 30, 1996

f. Name and phone number(s) of agency person(s) to contact for additional information:

Paul Mollohan 558-2251

Kelli Talbott 558-2251

3. If the statute under which you promulgated the submitted rules requires certain findings and determinations to be made as a condition precedent to their promulgation:

a. Give the date upon which you filed in the State Register a notice of the time and place of a hearing for the taking of evidence and a general description of the issues to be decided.

N/A

b. Date of hearing: N/A

c. On what date did you file in the State Register the findings and determinations required together with the reasons therefor?

N/A

d. Attach findings and determinations and reasons:

Attached N/A

On March 9, 1996, House Bill 4637 was passed by the West Virginia Legislature. Such bill amended W. Va. Code § 12-3-10 by deleting all general provisions concerning itemization of claims against the state. Thereafter, the Legislature further amended W. Va. Code § 12-3-10 by authorizing the State Auditor to promulgate rules containing specific form and manner requirements with regard to the payment of such claims. These rules accomplish such legislative mandate.

House Bill 4637 became law on June 7, 1996. Therefore, all statutory provisions that the Auditor and state agencies relied upon for instruction with regard to the payment of claims ceased to exist on that date. To fill that void until such time as the State Auditor can promulgate legislative rules through the normal rule-making process, the State Auditor submits these emergency rules. Such emergency rules are submitted to establish form and manner requirements for payment of claims against the state and are necessary for the orderly and efficient operation of state government. Such rules are essential for the immediate preservation of the public interest and the public welfare insofar as they provide a specific manner in which state officers may requisition payment of monies to satisfy the state's obligations in a timely, consistent and systematic manner.

APPENDIX B

FISCAL NOTE FOR PROPOSED RULES

Rule Title: Standards for Requisitions for Payment Issued by State Officers on the Auditor

Type of Rule: Legislative Interpretive Procedural

Agency West Virginia State Auditor's Office

Address State Capitol Building, Room W100

Charleston WV 25305

1. Effect of Proposed Rule

	ANNUAL FISCAL YEAR				
	INCREASE	DECREASE	CURRENT	NEXT	THREE-YEAR
ESTIMATED TOTAL COST	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PERSONAL SERVICES	0	0	0	0	0
CURRENT EXPENSE	0	0	0	0	0
REPAIRS & ALTERNATIONS	0	0	0	0	0
EQUIPMENT	0	0	0	0	0
OTHER	0	0	0	0	0

2. Explanation of above estimates:

The proposed rule merely provides specific detail with regard to the form and manner of payment requisitions. Such rule largely codifies existing practice at the State Auditor's Office and will not cause any additional expense.

3. Objectives of these rules:

To establish specific standards for the form and manner of requisitions for payment of claims issued by State offices on the State Auditor.

Rule Title: Standards for Requisitions for Payment Issued by State Officers on the Auditor

4. Explanation of Overall Economic Impact of Proposed Rule.

A. Economic Impact on State Government.

None

B. Economic Impact on Political Subdivisions; Specific Industries; Specific groups of Citizens.

None

C. Economic Impact on Citizens/Public at Large.

None

Date: 7-29-96

Signature of Agency Head or Authorized Representative

John B. Jamieson

WEST VIRGINIA STATE AUDITOR
EMERGENCY RULES
STANDARDS FOR REQUISITIONS FOR PAYMENT
ISSUED BY STATE OFFICERS ON THE AUDITOR

SUMMARY OF PROPOSED EMERGENCY RULE AND
STATEMENT OF CIRCUMSTANCES CONSTITUTING EMERGENCY

On March 9, 1996, House Bill 4637 was passed by the West Virginia Legislature. Such bill amended W. Va. Code § 12-3-10 by deleting all general provisions concerning itemization of claims against the state. Thereafter, the Legislature further amended W. Va. Code § 12-3-10 by authorizing the State Auditor to promulgate rules containing specific form and manner requirements with regard to the payment of such claims. These rules accomplish such legislative mandate.

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155 CSR 1

RECEIVED

96 AUG 30 PM 3:04

TITLE 155
EMERGENCY RULES
WEST VIRGINIA STATE AUDITOR

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

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

§155-1-1. General.

1.1. Scope. -- This emergency 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 29, 1996.

1.4. Effective Date. -- _____.

§155-1-2. Definitions.

2.1. Auditor. -- The Auditor of the State of West Virginia.

2.2. Authorized signature. -- The signature of a person authorized by the Department of Administration to certify that state agency funds are available to process the relevant transaction.

2.3. Certify. -- To authenticate or verify that pertinent information is true and accurate by affixation of an authorized signature.

2.4. Change order. -- An amendment to an original purchasing contract.

2.5. Coversheet. -- A document initiated by WVFIMS to accompany all requisitions submitted to the Auditor for payment.

2.6. Invoice. -- Documentation issued by a vendor reflecting the merchandise or service delivered or provided and the cost of such merchandise or service.

2.7. Open-end contract. -- A contract that has no determined quantity or encumbrance.

2.8. Statewide contract. -- A contract that is open to all state agencies and has no set encumbrance.

2.9. West Virginia Financial Information Management Systems (WVFIMS). -- The centralized accounting systems used by all state agencies for processing financial transactions and maintained by the Department of Administration and the Auditor.

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

2.10.a. FUND. -- A self-balancing set of accounts containing assets, liabilities, fund balance, revenue and expenditure accounts.

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

2.10.c. ORGANIZATION (ORG). -- The organizational entity which has management responsibility for a fund.

2.10.d. ACTIVITY (ACT). -- Represents the activity code corresponding to budgetary line items in the Legislative Budget.

2.10.e. OBJECT (OBJ). -- Represents the object code indicating what commodity or service was acquired by the expenditure.

2.10.f. SOURCE. -- For revenue accounts, the source code indicates the type of revenue.

\$155-1-3. Invoice requirements.

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

3.1.a. An item description indicating the type of materials, supplies or service provided.

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

3.1.c. Any additional information required by the Auditor.

3.2. "Miscellaneous" itemization. -- Invoices indicating "miscellaneous" as itemization are not acceptable for payment.

3.3. Credits. -- Invoices including credits shall not require credit memos if the credit is identified on the invoice.

3.4. Previous balances. -- Invoices including a previous balance shall require documentation before the previous balance may be paid. This requirement excludes metered utilities.

3.5. Vendor information. -- All invoices submitted to the Auditor shall have an invoice coversheet containing the same vendor name as that contained on the invoice. If the vendor name on the coversheet and the invoice are not the same, then the invoice must reflect that the vendor name on the invoice is that of a division, branch, subsidiary, or is a d/b/a name of the vendor name contained on the invoice coversheet. Letters of assignment shall be accepted for payments made in care of financial institutions.

3.6. Original invoice. -- All invoices submitted to the Auditor shall be an original or a certified original. Original invoices shall be deemed to be the following:

3.6.a. Wholly original invoices.

3.6.b. Invoices in which the body is wholly original; the body being that section of the invoice which contains the itemization, quantity and price.

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.

3.6.d. Computer generated invoices.

3.6.e. Original invoices which are handwritten, typewritten or created in whole, or in part, by a manual stamping device.

3.6.f. Wholly original debt service documents, court orders, electronic funds transfer documents, and liens.

3.7. Original invoice certification. -- Any invoice requiring original certification may be certified by the agency

receiving the invoice. Those invoices which require original certification are as follows:

3.7.a. Faxed or photocopied invoices.

3.7.b. Invoices which reflect that they are revised, duplicate or second billing invoices.

3.7.c. Non-original invoices which are typewritten, handwritten, or created in whole, or in part, by a manual stamping device.

3.8. Coversheet/Invoice certification. -- All requisitions submitted to the Auditor shall have an authorized signature on the face of the document.

3.9. Invoice date stamp requirement. -- In order to comply with W. Va. Code § 5A-3-54, the Prompt Pay Act of 1990, the Auditor shall require that all invoices be date stamped upon receipt by the state agency. If goods are received prior to the receipt of an invoice for such goods, the affixation of a date stamp on the invoice indicating the date the invoice was received shall meet the requirement of this rule. Invoices received prior to the receipt of the relevant goods, shall be date stamped a second time indicating the date the 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(s) of service reflected on the invoice shall constitute prima facie proof of the date(s) the services were received.

§155-1-4. Contract invoice requirements.

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

4.1.a. An item description, including, but not limited to, model number(s), quantity and unit price, indicating the type of materials, supplies or service. Such materials, supplies or service shall be of the type covered under the contract and the description thereof shall not conflict with the description contained in the contract.

4.1.b. The date(s) of service, if the item to be paid is service. Such date(s) shall fall within the contract period.

4.2. Vendor information. -- All invoices submitted to the Auditor for payment against a contract shall have an invoice coversheet containing the same vendor name as that contained on the invoice. If the vendor name on the coversheet and the invoice are not the same, then the agency shall submit either a change order reflecting the change in vendor name or a statement that the vendor name on the invoice is that of a division, branch, subsidiary, or is a d/b/a name of the vendor name contained on the invoice coversheet. The name of the state agency reflected on the invoice and invoice coversheet shall be the same as the name of the state agency on the contract.

4.3. Funding information contract requirements. -- All contracts and change orders submitted to the Auditor shall include complete WVFIMS financial code component information, excluding statewide and open-end contracts. Complete WVFIMS financial code component information includes FUND, FY, ORG, ACT, and OBJ as defined in section 2.10 of these rules. 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 "VARIOUS" or "MULTIPLE". All coversheets shall include the funding information indicated on the contract.

4.4. Contract travel reimbursement. -- All invoices submitted to the Auditor for travel reimbursement against a contract shall include the travel allowance under 026 object code on the contract. Such travel shall conform with state travel regulations or Higher Education travel guidelines, unless approval has been obtained from the Travel Management Division of the Department of Administration or from authorized higher education officials. A letter of exemption shall be required from the Travel Management Division of the Department of Administration if such travel does not conform with relevant travel regulations or guidelines. This rule shall not apply if the relevant contract is bid as a flat fee.

4.5. Building leases. -- All building leases are audited in accordance with the Department of Administration Leasing Division Guidelines. Time periods are required on all invoices to verify that the time is within the lease period.

4.6. Contract/Change order approvals. -- All contracts and change orders shall be approved by the following:

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



MARSHALL UNIVERSITY
ACCOUNTING OFFICE
Room 203 Old Main
(304) 696-6488

MEMORANDUM

TO: Honorable Glen B. Gainer, III
State Auditor

FROM: Larry E. Barnhill *leb*
Director of Accounting

DATE: August 27, 1996

SUBJECT: Proposed Rule Changes

Thank you for sharing the proposed rule changes with us for comments. I would like to address one of the items in more detail for your consideration.

Section 3.9

The requirement to have a second date stamp on an invoice indicating the date that merchandise is received will create an additional administrative step to university procedures and will duplicate information already provided in the WVFIMS cover sheet entry. To add another notation of when merchandise is received does not seem to add value to this process and I would suggest that this section of the proposed rule be eliminated or modified.

Possible modification of the language to replace the third and fourth sentences of this section which currently read:

"Invoices received prior to the receipt of the relevant goods, shall be date stamped a second time indicating the date the 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 receipt of the invoice."

with:

"The Auditor shall determine the interest due the vendor by referring to the latter of merchandise received date or invoice received date entered on the WVFIMS invoice cover sheet."

Thanks again for allowing us input into this document and please let me know if I can provide additional information related to this topic.

cc: Mr. Herbert J. Karlet, VP for Finance



STATE OF WEST VIRGINIA
OFFICE OF THE ATTORNEY GENERAL
CHARLESTON 25305

DARRELL V. MCGRAW, JR.
ATTORNEY GENERAL

(304) 558-2021
FAX (304) 558-0140

August 22, 1996

Glen B. Gainer III, Auditor
WV State Auditor's Office
State Capitol, Room W-100
Charleston, WV 25305

RE: Proposed Rule Change

Dear Mr. Gainer:

Pursuant to your memorandum of July 29, 1996, I have the following comments regarding the proposed rules for requisitions on the State Auditor's Office, Title 155, Series 1 of the Code of State Rules:

1. Rule 4.6.b. provides that all contracts and change orders shall be approved as to form by the Attorney General, if the contract exceeds dollar limits established by Department of Administration or Higher Education officials. This is inaccurate, and should be changed. Relevant statutes require that all contracts be approved "as to form" by the Attorney General, and there is no dollar limit. However, the Attorney General has chosen to delegate his "approval" authority to agency officials who have delegated purchasing authority under State law: i.e., purchases under \$10,000 for executive branch agencies, and under \$15,000 for Higher Education institutions, except with regard to legal services. Therefore, this rule should read:

4.6.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.

2. --Rule 4.8, permitting time extensions by letter without change orders, should be limited to construction contracts, and should require that such letters be signed by both the agency and the vendor, pursuant to Purchasing Division Policy Statement No. 10. As amended, this rule should read:

4.8. Accepted letters of change. -- Letters reflecting an extension of a construction contract shall be accepted by the Auditor. Such letter shall state the length of the extension in days and the reason for the extension, and be signed by both the agency and vendor/contractor.

Of course, the Department of Administration may have additional or different suggestions regarding Rule 4.8, since that is under their jurisdiction.

I am available to discuss these comments, at your convenience.

Very truly yours,



DAWN E. WARFIELD
DEPUTY ATTORNEY GENERAL

DEW/jak

cc: Ron Riley, Purchasing Director
Diana Stout, Department of Administration



**WEST VIRGINIA
DEPARTMENT OF TRANSPORTATION**

1900 Kanawha Boulevard East • Building Five • Room 109
Charleston, West Virginia 25305-0440 • 304/558-0444

Gaston Caperton
Governor

Fred VanKirk, P.E.
Secretary
Commissioner of Highways

August 15, 1996

M E M O R A N D U M

TO: Glen B. Gainer III, Auditor
WV State Auditor's Office

FROM: Donald R. Adams *DRA*
Business Manager

SUBJECT: PROPOSED RULE CHANGE

Regarding your July 29, 1996 memorandum, the Department of Transportation is providing the following comments:

Item 2.3. Certify - - To authenticate or verify that pertinent information is true and accurate by affixation of an authorized signature. The term "Certify" normally means certification of an invoice by a person who is verifying that the applicable goods or services have been satisfactorily received and the invoice can be processed for payment. Presently, certification of an invoice does not require an authorized signature.

For Item 2.3., we interpret "Certify" to mean the authorized signature required for purchasing documents and coversheets and not the certification that must be affixed to all invoices. If our interpretation is correct, we have no comments on this item.

Item 4.3. Funding Information Contract Requirements - - All contracts and change orders submitted to the Auditor shall include complete WVFIMS financial code component information, excluding statewide and open-end contracts. It is our understanding that financial codes will not be required on purchasing documents. Proposed funding at the time the purchasing document is prepared must often be changed for valid reasons by the time the invoice is paid. Any use of such information for edit or audit purposes could only complicate and delay the payment process.

We request that funding information not be required on purchasing documents.

DRA:F:r



West Virginia Graduate College

Office of Business Affairs

14 August 1996

The Honorable Glen B. Gainer III, Auditor
WV State Auditor's Office
State Capitol Building, Room W100
Charleston, West Virginia 25305

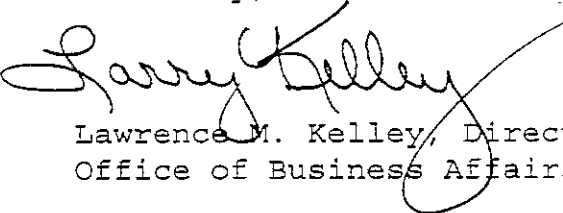
Dear Auditor Gainer:

Thank you for giving us the opportunity to comment on your proposed rule regarding form and manner for State agency requisitions.

On page 4, item 3.9, it is stated "Invoices received prior to the receipt of the relevant goods, shall be date stamped a second time indicating the date the goods were received." In lieu of this second date stamp, could a receiving report that was dated by hand be used to indicate when the goods were received at the College?

If you have any questions, please do not hesitate to contact me.

Sincerely,



Lawrence M. Kelley, Director
Office of Business Affairs

LMK:me

cc: Dr. Dennis P. Prisk, President



STATE OF WEST VIRGINIA
Offices of the Insurance Commissioner

Administrative
Section

GASTON CAPERTON
Governor

HANLEY C. CLARK
Insurance Commissioner

August 6, 1996

Glen B. Gainer, III
State Auditor
State Capitol
Charleston WV 25305

RE: Proposed Rule Change

Dear Mr. Gainer:

This is the first time I have had the opportunity to read Standards for Requisitions for Payment from the Auditor's Office.

I was delighted to read Section 3.7 and 3.7.a. This will be a great time saver for agencies. Many times we can get material faxed to us easily which will allow us to process the invoice immediately. The Insurance Commission tries to pay vendors and employees in a timely manner.

We appreciate it very much that you are giving us the opportunity to comment on the Proposed Rule.

Sincerely,

A handwritten signature in cursive script that reads "Martha J. Bradford".

Martha J. Bradford
Administrative Officer



Gaston Caperton
Governor

Robert L. Stephens, Jr.
Director

STATE OF WEST VIRGINIA
DEPARTMENT OF ADMINISTRATION
DIVISION OF PERSONNEL

STATE
PERSONNEL BOARD
John A. Canfield, Chairman
Rev. Paul J. Gilmer, Member
Sharon H. Lynch, Member
Roger Morgan, Member
Eugene Stump, Member

August 7, 1996

Glen B. Gainer III, Auditor
WV State Auditor's Office
State Capitol Building, Room W100
Charleston, WV 25305

RE: Proposed Rule Changes

Auditor Gainer,

\$155-1-3. Invoice requirements.

3.1.c. Any additional information required by the Auditor.

I would like to have some examples of the "additional information"
It seems that the other items listed in the proposed changes are
specific as to the required information on all invoices. I was just
trying to figure out what type of additional information could
possibly be required.

Sincerely,

A handwritten signature in cursive script that reads "Ada M. Lewis".

Ada M. Lewis
Adm. Services Assistant
WV Division of Personnel

DNR

West Virginia
Division of
Natural Resources

CHARLES B. FELTON, JR.
Director

Director
State Capitol Complex
Building 3, Room 669
1900 Kanawha Boulevard, E.
Charleston, West Virginia 25305-0660

Telephone
(304) 558-2754
FAX (304) 558-2768
TDD 558-1439
TDD 1-800-354-6087



GASTON CAPERTON
Governor

Equal Opportunity Employer

Administration
(304) 558-3315
FAX (304) 558-2768

Law Enforcement
(304) 558-2783
FAX (304) 558-1170

Parks and
Recreation
(304) 558-2764
FAX (304) 558-0077

Wildlife
Resources
(304) 558-2771
FAX (304) 558-3147

Conservation
Education and
Litter Control
(304) 558-3370
FAX (304) 558-2768

Public
Information
(304) 558-3380
FAX (304) 558-2768

Real Estate
Management
(304) 558-3225
FAX (304) 558-3680

*Wonderful
West Virginia
Magazine*
(304) 558-9152
FAX (304) 558-2768

MEMORANDUM

TO: Glen B. Gainer III
State Auditor

FROM: Harry F. Price, Executive Secretary *Harry*

DATE: August 27, 1996

SUB: Proposed Rule Change

Thank you for the opportunity to comment on the proposed rule change. Our staff has reviewed and is pleased with the proposed changes.

Our only suggestion would be clarification of 4.1.a. on page 4. Will you continue to require page number and item number of the contract beside each item on the invoice? If so, it should be stated within 4.1.a.

Again, we are appreciative of the request for comments.

HFP/mb

 **West Virginia
Make It Shine**



STATE OF WEST VIRGINIA
DEPARTMENT OF ADMINISTRATION
State Capitol
Charleston, WV 25305

Gaston Caperton
Governor

Chuck Poian
Cabinet Secretary

MEMORANDUM

TO: Glen B. Gainer, III, Auditor
Auditor's Office

FROM: Dot Yeager, Director *DYR*
Financial Accounting and Reporting

DATE: August 27, 1996

SUBJECT: Proposed Standards for Requisitions for Payment

I have the following questions regarding the proposed rules of the State Auditor's Office. First, what types of transactions are included under these rules? No definition of a requisition for payment is given, so it is unclear whether off system disbursements are subject to these rules.

Rule 3.1.c indicates that the Auditor may require other information, which is not specified. The rule does not indicate how such requirements will be conveyed.

Rule 3.7 discusses those items which require original certification. It appears that the proposed rules permit spending units to certify an invoice as original, whereas in the past the vendor was required to certify the invoice as original. What controls would need to be implemented to facilitate this change.

Rule 4.3 specifies that the financial code should be part of the information submitted on the contract. At present, such a requirement involves resubmission to the Attorney General when the financial code is modified, which is time consuming and does not add value to the purchasing process.

DY:lm



State of West Virginia
Department of Tax and Revenue

GASTON CAPERTON
GOVERNOR

TAX DIVISION
P. O. Box 2389
Charleston, WV 25328-2389

JAMES H. PAIGE III
SECRETARY

M E M O R A N D U M

TO: Glen B. Gainer III, Auditor
WV State Auditor's Office

FROM: Patricia J. Haddy
Administrative Services Manager II
WV Dept. of Tax & Revenue

RE: Proposed Rule Change

DATE: August 26, 1996

After reviewing the Title 155 Standards for Requisitions for Payment with pertinent Administrative Services staff, the following questions are submitted for clarification:

- 3.4 Can we process for payment metered utility bills with previous balances?
- 3.9 Invoices received prior to the receipt of the goods, shall be date stamped a second time indicating the date the goods were received. Will handwritten received dates be acceptable?
- 4.7 Change Orders -- Since WV-79 forms are now obsolete, there is no "description of change" section designated on the WV-35 forms.
- 4.8 "Letters reflecting an extension of a contract shall be accepted by the Auditor" -- Does this mean a WV-35 Change Order will not have to be prepared?

Completion of written rules regulating payment procedures is vital to efficient agency purchasing, procurement, and accounts payable procedures and beneficial information for managers. If further assistance is necessary, let me know.

Pjh/

cc: James H. Paige III, Secretary
Robert A. Hoffman, Acting Deputy Secretary
Lydia S. McKee, Deputy Secretary
William T. Rice, Assistant Tax Commissioner


Bureau of Employment Programs
112 California Avenue
Charleston, West Virginia 25305-0112

Gaston Caperton
Governor
Andrew N. Richardson
Commissioner



MEMORANDUM

To: Glen B. Gainer III
State Auditor

From:  Andrew N. Richardson
Commissioner

Date: August 23, 1996

Subject: PROPOSED RULE CHANGE

Thank you for the opportunity to comment on the proposed rule changes that establish standards for requisitions for payment issued by your office. We found the rule changes to be a positive move that would allow us to improve the efficiency of our payment and procurement operations. There is however, one item upon which we feel clarification is needed. Section 155-1-4-8 states:

Letters reflecting an extension of a contract shall be accepted by the Auditor. Such letter shall state the length of the extension in days and the reason for the extension.

We would like to request clarification as to whether a letter from the State agency is sufficient, or would it be necessary to obtain a letter from the vendor in these instances. We would greatly appreciate clarification of this point.

ANR:MSM:bkc

cc: Adna Thomas
Mark Miller
Sue Roncaglione
Clarence Bess



State of West Virginia

Office of the State Auditor
Building 1, Room W100
Charleston, West Virginia 25305

Glen B. Gainer, III
State Auditor

R. Ross Guyer, AAP
Chief of Staff

MEMORANDUM

TO: All Agencies Who Commented on the West Virginia State Auditor's Rules

FROM: Paul Mollohan *PM*

DATE: August 30, 1996

RE: Auditor's Standards for Requisitions for Payment Issued by State Officers on the Auditor

This is to acknowledge receipt of the written comments you submitted with regard to the above-referenced rules. We have reviewed and considered all comments and would like to thank you for your input.

Thank you for your attention to this matter.