

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

317 MARKET STREET
PARKERSBURG, WV 26101

IN RE: MINUTES OF MEETING HELD
MONDAY, DECEMBER 21, 2020

PRESENT: DAVID BLAIR COUCH, PRESIDENT
ROBERT K. TEBAY, COMMISSIONER

ABSENT: JAMES E. COLOMBO, COMMISSIONER

At 9:30 A.M., the County Commission of Wood County met in regular session. They signed purchase orders, invoices and other correspondence.

AGENDA AND DISCUSSION ITEMS

At 9:30 A.M., the County Commission adopted new State of West Virginia Purchasing Card Policies and Procedures. (Order M/4270)

At 9:42 A.M., the County Commission addressed the Pamela Gum property at 419 Emrick Lane in Walker, WV. The County Commission, upon a motion made by David Blair Couch, seconded by Robert K. Tebay and passed, did hereby Order the continuation of this hearing to December 28, 2020. (Order M/Gum)

At 9:46 A.M., the County Commission discussed a property located at 603 Marrtown Road, Parkersburg, WV. At 10:06 A.M., the property owner, Pat Blosser, appeared. After discussion, the County Commission agreed to meet the property owner on Friday, January 8, 2021 at 10:30 A.M.

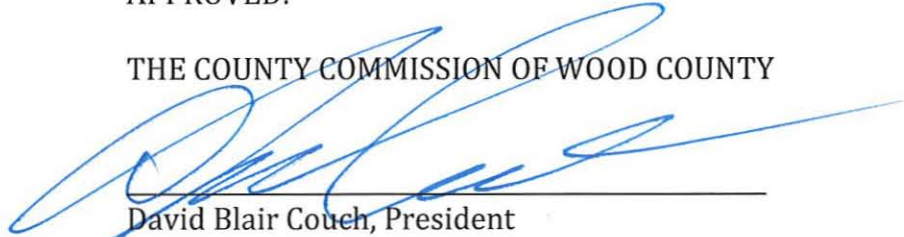
Having no scheduled appointments or business to attend to, the County Commission adjourned at 10:29 A.M.

ORDERS APPROVED AND ATTACHED TO THESE MINUTES

M/4270, M/4271 and M/Gum

APPROVED:

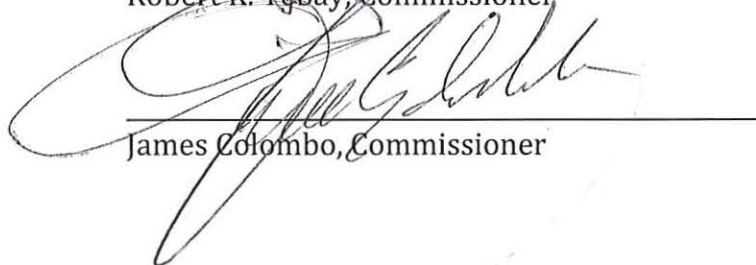
THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James Colombo, Commissioner



Wood County Commission
Agenda

12/21/2020
9:30 A.M.

315 Market Street
Parkersburg, WV 26101

9:30 A.M.	State Purchasing Card Policies	Mark Rhodes, County Clerk
10:00 A.M.	Update from Pamela Gum regarding progress at 419 Emrick Lane Walker	Sarah Robinson, Compliance Officer
10:15A.M.	Update regarding 603 Marrtown Rd	Sarah Robinson, Compliance Officer
	Administrator's Report	Marty Seuffer, County Administrator
	County Commission Reports	

Exhibit 1

Discussion, Review and Approval of the following items may be included during this meeting and are available for public inspection in the Office of the County Administrator two days prior to this meeting.

Budget revisions

Purchase orders and requisitions

Revisions, reimbursement requests, resolutions and correspondence for grants

Grant disbursements to other entities

Invoices for expenditures to be paid

Reimbursements for travel expenses

Bid specifications and procedures for bids previously authorized by the Commission

Monthly Hotel Occupancy Tax Collection disbursements

Disbursements for previously approved Innovative Programming Grants

Tax refunds, exonerations, improprieties and consolidations

Probate items, including settlements, petitions and Fiduciary Commissioner reports

General Fund disbursements to entities

Funding requests from local organizations by written form

Payroll modification as submitted by elected officials

DECEMBER 21, 2020

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY AUTHORIZE
THE ADOPTION OF THE STATE PURCHASING CARD
POLICIES.

ORDER

On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Robert K. Tebay and passed, did hereby AUTHORIZE the Adoption of the West Virginia Local Government Purchasing Card Policies and Procedures.

A copy of said Policies and Procedures is attached to this Order and should be made a part thereof.

APPROVED:

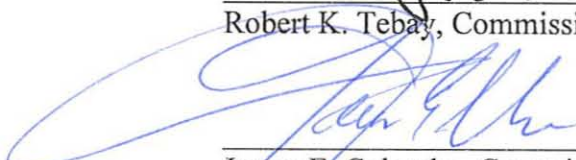
THE COUNTY COMMISSION OF WOOD COUNTY

A blue ink signature of David Blair Couch, written in a cursive style.

David Blair Couch, President

A black ink signature of Robert K. Tebay, written in a cursive style.

Robert K. Tebay, Commissioner

A blue ink signature of James E. Colombo, written in a cursive style.

James E. Colombo, Commissioner

M/4270

- e. Upon review of the submitted travel documents following the conclusion of travel by the approving elected official the travel documents shall be submitted to the County Administrator's Office for action by the County Commission authorizing payment.

SECTION 3. Travel Regulations Applicable to All employees, and Non-employees

3.1 Employees

3.1.1 Approval to travel shall be secured in advance by the employee in accordance with these regulations, and if applicable, the administrative policies and procedures of the respective Elected Official's Office. Under no circumstances should an employee travel without proper approval of the Elected Official.

3.1.2 Employees are responsible for submitting a travel expense account settlement form with all required attachments to the traveler's Elected Official or designee.

3.1.3 Consultants, contractors, expert witnesses and non-employees are not required to use these policies and regulations, at the Elected Official's option. All consultant and contractor travel should be included as part of the consulting/contractor fee agreement.

3.1.4 Reimbursement of travel expenses paid from federal, state, and private grants shall be governed by the terms and conditions of the grant if they differ from those contained in this policy; otherwise, this policy shall govern such reimbursement.

- 3.2 Purchasing Card Receipt Requirements: Employees are responsible for submitting all original, required receipts for travel to the appropriate Elected Official or his or her designee for expenses paid using the Purchasing Card in accordance with Purchasing Card Program policy.

SECTION 4. Transportation

4.1 Air Transportation

4.1.1 Commercial Airlines

4.1.1.1 Allowable reimbursement for commercial airline travel shall include the actual expense or cost for the least expensive logical fare via the most direct route, or a reasonable alternative route if it results in lower fare. In order to receive reimbursement, the traveler must submit the original invoice from the travel service vendor. If airfare is reimbursed prior to the trip, it must be referenced on the traveler's final expense account.

Refundable or unused airline tickets shall be returned immediately to the ticket issuer for a proper credit or refund.

- 4.1.1.2 If an increase in the cost of airfare is incurred, the charge is reimbursable if the traveler is directed by the appropriate Elected Official to change his or her travel plans, or if other extenuating circumstances arise. Increased or extra charges incurred due to the traveler's negligence will be considered a personal expense of the traveler and shall not be reimbursed.
- 4.1.1.3 Deliberately causing increased costs or delays to obtain personal gratuities, such as denied boarding compensation, frequent flier points or mileage, or similar benefits is prohibited. In addition, conversion of airline tickets for personal benefit, such as downgrading tickets, returning unused tickets for cash, credit, or personal airline tickets, or any other similar action is prohibited. Any credits, rebates, or refunds resulting from these actions must be returned to Wood County. In the event that a traveler is provided denied boarding compensation which does not result in an increased cost to the County and does not result in missed work by the traveler, such compensation need not be returned to the County.
- 4.1.1.4 All major airlines charge a fee to issue paper flight coupons in situations where an e-ticket is available. E-tickets are the industry standard, are issued automatically, and are sufficient for traveling and reimbursement unless the traveler specifically requests a paper ticket. If a paper ticket is requested, the service charge will not be reimbursed. If travelers experience problems with e-tickets when exchanging due to flight cancellations or delays, particularly when changing airlines, the travel service vendor is required to assist and provide proper documentation.

4.2 Ground Transportation

- 4.2.1 The traveler may use a county-owned vehicle, privately-owned vehicle, or a commercial rental vehicle for ground transportation. The availability and use of a county-owned vehicle will be determined by the Elected Official.
- 4.2.2 The traveler must possess a valid operator's license if operating a vehicle. The traveler is personally responsible for any fines or penalties resulting from citations, charges, or warrants attributable to operator negligence. Such fines or penalties shall not be reimbursed.
- 4.2.3 In cases where a traveler chooses to drive rather than fly while on business, reimbursement will be based on actual in-transit expenses (mileage, hotels, parking, meals, etc.), not to exceed the lowest available commercial airfare plus local transportation, and parking (where required) to and from the airport.



LOCAL GOVERNMENT PURCHASING CARD POLICIES AND PROCEDURES

SEPTEMBER 2020

INSERT

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Section 1.0: Introduction

The Purchasing Card (P-Card) is the preferred method of payment providing an efficient and effective process for the payment of expenditures incurred by Local Government Entities. The P-Card effectively decreases program costs and offers increased control and monitoring of payments. An effective P-Card Program will also reduce the paperwork and time associated with the payment processing function.

1.1 Overview

The Local Government P-Card Program was created and implemented in 2008 by West Virginia Code, §6-9-2a, and is governed by Legislative Rule, 155 CSR 6. The State Auditor's Office Local Government P-Card Division serves as the Program Administrator for the Local Government P-Card Program. Local Government entities subject to the auspices of the State Auditor's Chief Inspector are eligible to participate in the program.

The governing body of the **Local Governmental Entity** is responsible for managing the program and each administrative organizational unit is responsible for managing its **Cardholder's** accounts.

1.2 Policy Adoption

Officials of each **Local Governmental Entity** are responsible for establishing, maintaining and enforcing Local P-Card Policies and Procedures. This Manual establishes minimum standards for the use of the State of West Virginia Local Government P-Card and may serve as a framework for local officials to fulfill that responsibility. Individual transaction limits and credit limits shall be determined by each Entity **P-Card Coordinator** upon approval by the State **Auditor's Office** Local Government P-Card Division.

It is the Entity's coordinators and cardholders responsibility to be knowledgeable of and to follow all P-Card policies and procedures, as well as all applicable purchasing laws and guidelines. Other members of Entity staff with reviewing and approving responsibilities (entity officials, chief financial officers, department heads, directors, managers, supervisors, etc.) should also be knowledgeable of program requirements.

The P-Card is a method of payment and should not be considered a substitute for proper procurement procedures. Each Entity should develop and document appropriate internal control procedures to ensure proper oversight and that P-Card usage is consistent with this manual, and to develop guidelines for distribution to cardholders. In those cases where it has been determined that Entity controls are not adequate, the **Auditor's Office** Local Government P-Card Division has the authority to request procedural improvements and/or place the card restrictions on the Entity until such controls are established, documented and implemented.

Participation in the P-Card Program may be revoked if an entity fails to institute and enforce policies and procedures related to the program.

1.3 Definitions

Auditor's Office - West Virginia State Auditor's Office.

Cardholder - Employee (or non-employee) whose name appears on the Purchasing Card and is accountable for all charges made with that card.

Cardholder Account Number - The individual account number assigned to each Entity payment account.

Cardholder Agreement Form - A form signed by the cardholder that acknowledges that the cardholder has had adequate training, understands the *P-Card Policies and Procedures*, and accepts responsibility for compliance with all policies and procedures.

Card Verifier – Employee(s) within the organization responsible for verifying that all charges against the Cardholder's account are backed up by supporting documentation and appropriate for the operations of the Entity. Frequently they will document this review and approval by signing the weekly or monthly log sheet of the employee.

Chief Financial Officer – The individual responsible for oversight of the financial activity within a spending unit.

Disputed Item - Any transaction that was not authorized by the individual cardholder.

Entity Officials - The elected body or appointed governing board of an Entity.

Electronic Signature – An electronic sound, symbol or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record. (See West Virginia Code §39A-1-2(8)).

Financial Institution – The organization that has contracted with the Auditor's Office to administer certain aspects of the Local P-Card Program.

Fraud – is a deception deliberately practiced in order to secure unfair or unlawful gain.

Goods - Materials, supplies, commodities, equipment, and any other articles or items used by or furnished to an Entity.

Hospitality – Food, nonalcoholic beverages, and related expenses for the reception of guests by an Entity for a specific event or function relating to conducting Entity business.

Individual Statement - A listing of transactions available monthly to the cardholder indicating all activity on an individual P-Card.

LG P-Card Account Administration Worksheet - A file that initiates the P-Card issuance process, account maintenance, new billing accounts and coordinator changes.

Local Governmental Entity - means any unit of local government within the State subject to the auspices of the Chief Inspector, including a county, county board of education, municipality, and any other authority, board,

commission, district, office, public authority, public corporation, or other instrumentality of a county, county board of education, or municipality or any combination of two or more local governments.

Master Billing Account Number - The master account number assigned to each Entity for billing purposes.

Master Statement - A list of transactions available monthly to the Entity P-Card Coordinator indicating all activity on each individual P-Card that rolls up to that Entity's master account number.

Non-Employee – an individual who is not employed with the entity but performs functions for the local government for which they are issued a P-Card.

Official Use - Payments made by a cardholder on behalf of the Entity as permitted by law and P-Card Policies and Procedures.

P-Card Coordinator - The Chief Financial Officer or individual designated by each Entity to administer the P-Card Program within the Entity or an account of the Entity.

P-Card Delegation - The practice of allowing an individual other than the cardholder whose name appears on the front of the P-Card to have access to the P-Card or P-Card number to initiate or complete a transaction.

Program Administrator – The Director of the Local Government P-Card Program in the State Auditor's Office Local Government P-Card Division.

Purchasing Card (P-Card) - A payment account issued in the name of an individual employee of the Local Government Entity or non-employee for official use.

Receipt - An itemized document indicating the vendor, the price per item, and the total amount charged in a transaction.

Spending Unit – All local governments within the state, including a county, county board of education, municipality, and any other authority, board, commission, district, office, public authority, public corporation, or other instrumentality of a county, county board of education, or municipality or any combination of two or more local governments except those statutorily exempted.

Transaction –The payment for goods and services and other items.

Transaction Limit - The maximum dollar amount permitted in any single transaction.

Vendor - The supplier of goods or services to a Local Government Entity.

1.4 Training

The State Auditor's Office Local Government P-Card Division shall provide training to all cardholders and program coordinators. Training may be in person, or in a format approved by the State Auditor's Office Local Government P-Card Division.

All Entity Program Coordinators shall receive training/education designed and approved by the State Auditor's Office Local Government P-Card Division within thirty (30) days of assuming the duties of the position. Designated training/education may be required annually. P-Card Program Coordinators who successfully complete all applicable designated Coordinator training are not required to undergo any required Cardholder training.

Effective July 1, 2019, Entity employees who will be issued and/or use a P-Card must have successfully completed a training session specifically designed for new cardholders. All current cardholders should complete refresher training before their P-Card is reissued. Training on specific Entity purchasing policies and guidelines will be provided by the Entity.

Section 2.0: P-Card Issuance and Maintenance Procedures

2.1 Designation of a P-Card Coordinator

Each spending unit's Chief Financial Officer or his or her designee shall serve as the spending unit P-Card Coordinator. P-Card Coordinator(s) are specified by a representative of the **Entity Officials through the preparation of the LG P-Card Account Administration Worksheet** which must be submitted to the **State Auditor's Office**. Additionally, **Entity Officials** (or a representative) should designate an individual to act as a backup **P-Card Coordinator** in the event the primary Coordinator is unavailable to perform his or her duties. An Entity may have multiple **P-Card Coordinators** or P-Card sub-Coordinators who may be delegated some or all of the coordinator's responsibilities. Sub-Coordinators may be appointed by the Entity Officials (or a representative) or the **P-Card Coordinator**. **P-Card Coordinators** and sub-coordinators must complete State Auditor's Office training within 30 days of assuming responsibilities.

The designated individual(s) shall be responsible for the administration and oversight of the Entity's P-Card internal control system, which includes the appropriate accounting of transactions and ensuring P-Card use is for valid government purposes.

2.2 Obtaining a P-Card

P-Cards are issued at the request of the Entity **P-Card Coordinator**. **Cardholders** should be full-time employees of the Entity. Cardholders must sign a *Cardholder Agreement* (Exhibit A). If an individual is a **Non-Employee** of the Entity they must still sign a *Cardholder Agreement*. P-Cards will not be issued by the **State Auditor's Office** without a signed *Cardholder Agreement*. The Entity **P-Card Coordinator** is required to maintain a copy of the *Cardholder Agreement* Form.

The **P-Card Coordinator** is responsible for assigning the credit and transaction limits as well as any other applicable restrictions for use of the P-Card. The coordinator can assign this through the financial institution's electronic platform or by emailing the appropriate section of the **LG P-Card Administration Worksheet** to our global email address (wvlgPcard.gov).

All new applicants are required to complete **State Auditor's Office** training before P-Cards will be issued.

2.3 P-Card Activation

P-Cards are generally mailed to the P-Card Coordinator. Upon receipt, the coordinator should provide it to the cardholder. **Cardholders** are responsible for activating their own cards upon receipt and assigning a personal identification number (PIN) to their card.

2.4 P-Card Account Maintenance

P-Card Coordinators are responsible for performing card maintenance via the applicable provider platform. The **State Auditor's Office** is required to electronically approve certain account maintenance changes. Alternatively, **P-Card Coordinators** may utilize the **LG P-Card Administration Worksheet** or email our office for maintenance items.

2.5 Card Security

It is the **Cardholder's** responsibility to safeguard the P-Card and P-Card account number at all times. P-Cards must be kept in a secure location and should only be used to process transactions by the respective **Cardholder**. In order to prevent exposure to fraud, the full P-Card account number should not be recorded electronically or on paper. All cardholders are required to sign the back of their P-Card upon receipt.

P-Card delegation is prohibited. P-Card delegation is the practice of allowing an individual, other than the cardholder whose name appears on the front of the P-Card, to have access to the P-Card or P-Card number to initiate or complete a transaction. P-Card delegation increases the risk of fraud and cardholder liability.

If a Cardholder becomes aware of a charge to their P-Card that is potentially fraudulent in nature they must notify their **Card Verifier** and the **P-Card Coordinator** **immediately**. Representatives of the Entity shall report all aforementioned instances to the **State Auditor's Office** Local Government P-Card Division **immediately**.

With the exception of ghost accounts, fleet cards, and certain other accounts, P-Cards are issued in an individual's name. Only the individual named on the P-Card is authorized to use it. P-Cards can be issued in the name of the Entity upon approval by the **State Auditor's Office** Local Government P-Card Division. These department cards shall have proper controls in place as to access and use and should be limited to specific users designated by department heads. All users of a department card are still required to sign a *Cardholder Agreement Form*. All *Cardholder Agreement Forms* for department cards must be submitted to the **State Auditor's Office** Local Government P-Card Division to be kept on file. Documentation should clearly establish the individual responsible for the purchase. A *Shared Purchasing Card Log Sheet* (Exhibit B) must be kept to properly document who had access to the card, the date and vendor of every purchase the employee/non-employee made, as well as when the card was returned.

Immediately report lost or stolen P-Cards to the **Financial Institution** and the **Entity P-Card Coordinator** within 24 hours to limit cardholder liability.

P-Cards must be cancelled **immediately** upon termination of or separation from employment. The **P-Card Coordinator** is responsible for ensuring that the P-Card is destroyed and that a *Local Government Card Maintenance Form (electronic form at State Auditors Website)* is completed and submitted to the **State Auditor's Office** Local Government P-Card Division or that the account is terminated by the coordinator via the processing bank's electronic portal.

Section 3.0: Using the P-Card

3.1 General Instructions

The P-Card is a preferred method of payment for certain designated transactions or dollar amounts. All applicable laws, rules and regulations, P-Card Policies and Procedures, and other governing instruments must be followed, regardless of the method of payment.

The P-Card may be used to make payments for goods, services, and travel that are not prohibited by P-Card Policies and Procedures, travel policies, or applicable laws, rules or regulations. Personal charges are prohibited.

3.2 Transaction Limit

Individual transaction limits and credit limits are determined by each Entity **P-Card Coordinator** upon approval by the **State Auditor's Office** Local Government P-Card Division. It is a violation of policy to manipulate the ordering, billing, or payment process in order to circumvent established cardholder limits.

3.3 Ordering

Payments may be made with the P-Card by phone, fax, mail, secured internet site, or in person. When paying by telephone, fax, mail, or internet, the vendor should be provided with a complete shipping address.

Shipping and handling charges must be included in the stated price and the total charge may not exceed the cardholder's assigned transaction limit.

When placing the order, the vendor should be instructed to provide an itemized invoice or receipt. The vendor may not charge the account until the merchandise has been shipped.

3.4 Tax Exempt Status and Disputed Charges

Local Government Entities are tax exempt for sales tax and hotel/motel tax and should not pay tax to in-state vendors. Cardholders should remind vendors that the Entity is tax exempt before initiating a transaction.

The words "Tax Exempt" and the Entity's tax identification number are printed on the P-Card.

The cardholder may be required to provide the vendor with a copy of the Entity's tax-exempt certificate.

It is the cardholder's responsibility to ensure charge accuracy. Sales tax, incorrect shipping charges or other invalid charges to the card should be addressed immediately with the vendor by the cardholder. If the situation is not adequately addressed by the vendor, the cardholder should initiate a dispute by calling our office and following instructions.

3.5 Convenience Fees and Surcharges/Checkout Fees

Instructions for Policy

*[Convenience fees and Surcharges or Checkout Fees may be paid by the P-Card at the discretion of the Entity. It is the responsibility of the cardholder and **P-Card Coordinator** to determine if these charges are acceptable to the Entity and in compliance with the card brand's regulations. Any questions or suspected misapplication of these fees by a vendor should be reported to the **State Auditor's Office** Local Government P-Card Division for further investigation.] Policy is attached.*

Entity should insert the policy here

3.6 Travel

The Entity needs to issue a separate policy related to business related travel for employees. In order for the payment or reimbursement of travel related expenses to be considered nontaxable, the Entity must maintain an accountable plan in accordance with IRS rules and regulations. The following types of travel expenses are eligible to be paid with a P-Card.

Entity should insert the types of eligible expenses here; The Auditor's Office recommends that meals and gasoline related to employee travel NOT be purchased with the P-Card but rather reimbursed at established per diem rates outlined in the travel policy). Gasoline purchased for Government vehicles should utilize fleet cards for fuel tax reclamation services.

1. Conference Registration Fees
2. Lodging Fees
3. Taxi or other Transportations Fees (i.e. Uber; Bus; Subway)
4. Parking
5. Airline Tickets
6. Rental Cars

3.7 Hospitality

Hospitality expenses are the provision of food, beverages, activities, or events for the purpose of promoting the local government. Specific documentation requirements exist for hospitality expenditures and that documentation must remain consistent regardless of the method of payment. In addition to other documentation requirements, each hospitality event/function must be supported by an itemized receipt/invoice and a sign-in sheet (by first and last name) of function attendees. Hospitality documentation should be retained for inspection.

[Entities should consider utilizing Exhibit D – Request for Hospitality Service to meet documentation requirements]

3.8 Usage Restrictions

The P-Card can only be utilized for government related purposes. West Virginia Code §11-8-26 states in part that "a local fiscal body shall not expend money or incur obligations for an unauthorized purpose". Furthermore, WV Code §6-9-2(c) stipulates that it is unlawful for any person to use a local purchasing card in any manner

which is contrary to the types of payments authorized by the Auditor and governing policies and procedures. The following types of purchases are not authorized:

[#1 through #7 are minimum State Auditor's Office Rules]

1. Cash Advances (unless approved by the State Auditor)
2. Gift Cards or any kind of gift certificate unless pre-approved by the **State Auditor's Office Local Government P-Card Division**. Entities must complete and submit *Authorization for Purchases of Gift Card/ Certificates* (Exhibit E) **PRIOR** to purchase.
3. Purchases that are non-public in nature that would otherwise be considered an unauthorized expenditure (including personal purchases).
4. Personal purchases which are then reimbursed to the Entity.
5. Meals that are not employee overnight travel or meals specifically excluded from taxability under IRS rules and regulations (See IRS Publication 5137 Fringe Benefit Guide) related and/or related to hospitality (as defined in Section 3.7).
6. Returned goods should be credited to the P-Card. Debit cards, gift cards, store credit, or cash are not an acceptable method of receiving funds for returned goods.
7. Any purchase that violates the provisions of The Ethics Act (WV Code §6B-1)
8. Alcoholic Beverages other than for resale

[Local Governments should enter any additional restrictions here]

Section 4.0: Transaction Documentation, Reconciliation and Review

Cardholders are responsible for the review, acknowledgement or dispute of all transactions that appear on their P-Card statement. Proper documentation (defined in Section 4.1) must be obtained and maintained for each transaction placed on the P-Card and must be maintained for inspection in accordance with record retention guidelines.

4.1 Documentation Requirements

All receipts for P-Card purchases must be detailed and itemized and be present for all charges on the Cardholder's statement. Receipts should show all items purchased, not just a total amount. The same would apply for restaurant receipts. Payment-alone signature receipts will not be considered by the Auditor as proof of the purchase if it is not accompanied by the vendor's itemized receipt.

To document online purchases, the Cardholder should make a copy of the screen that indicates the purchase was paid with a credit card. The screen print should also show the date of the transaction, items purchased, and the total dollar amount. Just like other purchases, on-line purchases must be documented with detailed/itemized receipts.

[Strongly suggested but not mandatory procedure]

Each Cardholder must prepare an *Individual Purchasing Card Log Sheet* (Exhibit C) on a **[weekly/monthly]** basis. Each charge must be listed with all the pertinent information. The Cardholder must enter R- reconciled; D-disputed; C- carryover (charge not yet showing on statement). Detailed, itemized receipts must be attached to the **[weekly/monthly]** *Individual Purchasing Card Log Sheet* and then submitted to the card verifier/supervisor

for approval.

NOTE: If the entity does this monthly, they should add the following language

The Cardholder should also attach their monthly billing statement to the *Individual Purchasing Card Log Sheet* and itemized receipts.

4.2 Review of Transactions

Each Cardholder is assigned a **Card Verifier** which is an employee(s) within the organization responsible for verifying that all charges against the Cardholder's account are backed up by proper supporting documentation and appropriate for the operations of the Entity.

Practical Note: In smaller organizations this person may also be the **P-Card Coordinator**. In larger organizations it may be a department head or a sub-P-Card Coordinator of a specific unit (i.e. Sheriff's Office).

The **Card Verifier** must document approval through a signature on the Cardholder's **[monthly statement/ Local Government Purchasing Log Sheet]**.

Any suspicious transactions should immediately be brought to the attention of the **P-Card Coordinator** and/or the appropriate management level of the Entity. Any discrepancies must be investigated and resolved. The disposition of each discrepancy must be documented and retained with the supporting documentation and/or statement of account. Cardholders are accountable for all discrepancies.

After all transactions have been reviewed and verified, the **Card Verifier** must forward the supporting documentation and individual account statements to the primary **P-Card Coordinator** who receives the master billing statement.

4.3 Account Coding

The **[P-Card Coordinator/Card Verifier]** is responsible for assuring all expenditures are assigned to their appropriate line item in the Entities general ledger on a [specify period: daily, weekly, monthly] basis. Account coding is periodically reviewed by [assign someone independent of the purchasing card cycle].

Technology is provided for importing of p-card data and default account coding for Cardholder's transactions. Cardholders may have default coding in which purchases are assigned automatically to a specific account. The **[P-Card Coordinator/Card Verifier]** is responsible for periodically reviewing this coding and related charges to ensure the coding is proper.

4.4 Payment Process

Entity Officials are responsible for ensuring that the master billing account is paid in full every month.

The Entity shall remit all P-Card payments directly to the financial institution. The financial institution should receive payments within twenty-five (25) successive, calendar days after the billing cutoff on a standard monthly payment cycle.

The Entity is required to pay the balance due regardless of pending credits or disputed transactions. Resolved disputes and credits will be applied to subsequent bank statements or checks will be issued by the financial institution directly to the Entity. If an Entity fails to make required payments in a timely manner, the **State Auditor** may prohibit further participation in the program.

Section 5.0: Fraud, Misuse and Abuse

5.1 Fraud

Fraud is a deception deliberately practiced in order to secure unfair or unlawful gain. For example, fraud occurs when the cardholder's account information has been intentionally utilized for personal gain. Intentional use of the P-Card to make purchases for personal use or non-state business is fraudulent and is prohibited.

If a Cardholder fraudulently uses their P-Card, the following actions could potentially take place:

Local Governments should insert remedial actions here some examples include: card privileges revoked; termination of employment; notification of potential criminal violation to appropriate authorities.

Instances of unlawful use, possible fraud, misappropriation, or mismanagement with the P-Card shall be reported immediately to the Entity **P-Card Coordinator**. The **P-Card Coordinator** shall report all aforementioned instances to the **State Auditor's Office** Local Government P-Card Division within 24 hours of his or her discovery. Notification of card misuse to the **State Auditor's Office** Local Government P-Card Division is **REQUIRED**, even if the instance was handled internally by Entity Officials.

The potential penalties for the unlawful use of a local purchasing card are outlined in West Virginia Code §6-9-2c, a through d which states the following:

“(a) It is unlawful for any person to use a local government purchasing card, issued in accordance with the provisions of section two-a of this article, to make any purchase of goods or services in a manner which is contrary to the provisions of section two-a of this article or the rules promulgated pursuant to that section.

“(b) It is unlawful for any person to knowingly or intentionally possess with the intent to use a purchasing card without authorization pursuant to section two-a of this article or the rules promulgated pursuant to that section.

(c) Any person who violates the provisions of this section is guilty of a **felony** and, upon conviction thereof, shall be confined in a state correctional facility not less than one year nor more than five years, or fined no more than \$5,000, or both fined and imprisoned.

(d) A violation of this section may be prosecuted in the county in which the card was issued, unlawfully obtained, fraudulently used, used without authorization, or where any substantial or material element of the offense occurred.”

Failure to comply with P-Card Policies and Procedures, rules, and law associated with the Local Government P-Card Program may result in revocation or limitation of P-Card privileges, a period of probation, or mandatory P-Card training in addition to any other discipline deemed necessary or appropriate by the Entity.

5.2 Misuse and Abuse

Misuse/Abuse is the improper, unlawful or incorrect use, compromise or misapplication of the P-Card. Examples include:

- Failure to maintain security protecting your P-Card.
- Paying for items in which the P-Card is not authorized for payment.
- Purchase of authorized goods or services, at terms (e.g. price, quantity) that are excessive.

Local Governments should insert remedial actions here some examples include: card privileges revoked; termination of employment; notification of potential criminal violation to appropriate authorities.

Section 6.0: Program Monitoring

6.1 Entity Review

Entity Officials are encouraged to conduct random reviews of transactions within their program. Various reports are available through the financial institution’s online management website or through the Local Government P-Card Division. Coordinators should be knowledgeable of the types of transactions appropriate for cardholders within their area of responsibility and review, and have the authority to request documentation for any transaction appearing on a cardholder’s account.

Local Governments should insert the policy related to P-Card Monitoring Here.

6.2 State Auditor’s Office Review

The State Auditor’s Office may perform a review or examination of the Entity’s P-Card Program at any time and issue a report that contains suggestions for improvements to the program. This evaluation may be conducted by the Local Government P-Card Division or the Chief Inspector Division to determine compliance with Local Government P-Card Policies and Procedures. Relevant documentation related to the administration of the Local P-Card Program should be provided upon request.

6.3 Failure to Follow P-Card Policies and Procedures

The **State Auditor's Office** may limit or revoke P-Card privileges, institute a period of probation or require mandated training for any Entity, if that Entity is found to have violated P-Card policies and procedures and failed to take corrective action.

Section 7.0: Miscellaneous

7.1 Record Retention

The Entity shall maintain all documentation relating to the P-Card Program (cardholder applications, agreements, maintenance forms, training certificates, and transaction support documentation) until a post-audit review has been completed by either the State Auditor's Office Chief Inspector Division or a firm approved by the Chief Inspector. Furthermore, the Entity shall maintain these records for the minimum time period designated with governing laws and local rules and regulations.

The Local Government may designate the specific time frame for documents related to the P-Card here or make reference to a local or state records retention manual if adopted.

Office of the County Commission of Wood County, West Virginia

Commissioners
David Blair Couch
Wayne Dunn
Steve Gainer



No. 1 Court Square
Suite 203
Parkersburg, WV 26101
Phone 304-424-1984

M E M O R A N D U M

To: Elected Officials and Department Heads
From: Wood County Commission
Subject: Revised Purchasing & Travel Policies
Date: September 12, 2013

Attached are revised Wood County Commission policies pertaining to purchasing and travel.

WCC:ad

5/30/13
74/295

MAY 30, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: COUNTY PURCHASING POLICY

ORDER

On this date, the County Commission of Wood County, upon a motion made by Wayne Dunn, seconded by Stephen Gainer and made unanimous by David Blair Couch, did hereby AUTHORIZE a purchasing policy to be instituted effective the first day of July, 2013 for all offices of Wood County. This purchasing policy supersedes all prior purchasing policies and purchasing card policies of the County Commission, including but not limited to those purchasing policies and purchasing card policies adopted on the 24th day of July, 2008; the 17th day of August, 2009; the 24th day of January, 2011; and the 10th day of February, 2011.

1. Purchases shall be made by the use of the County Purchase Order system. The County Commission recognizes that from time to time issues will arise that prevent the purchasing department from obtaining a purchase order prior to making certain purchases. In the event that circumstances require such a purchase, the purchasing department shall obtain a purchase order the next business day.
2. The County Administrator's office shall issue purchase orders upon the request of a purchasing department, provided that the purchasing department has adequate funds for purchases in amounts less than five thousand dollars and zero cents (\$5,000.00). Upon obtaining said purchasing order, the purchasing department may proceed with said purchase.
3. For purchases greater than five thousand dollars and zero cents (\$5,000.00), a request for a purchase order shall be made to the Wood County Administrator's Office. However, such purchases shall not be made until approved by the Wood County Commission. To encourage competition, the County Commission requests that pricing from three vendors be submitted with

each proposed purchase between five thousand dollars and zero cents (\$5,000.00) and fourteen thousand nine hundred ninety-nine dollars and ninety-nine cents (\$14,999.99).

4. The County Finance Office is authorized to make payment on invoices submitted by a purchasing department that meet the following conditions:

(a) The invoice is less than five thousand dollars and zero cents (\$5,000.00).

(b) The corresponding budget line item has sufficient funds.

(c) The invoice does not exceed the original purchase order by more than ten percent.

5. This purchasing policy shall not apply to travel and related expenses. Said expenses shall be in compliance with the Travel Policy.

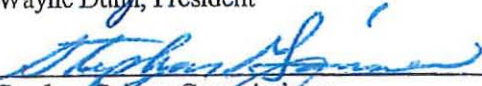
6. The use of a County Purchasing Card is recognized as a form of payment. Purchases made using the Purchasing Card shall follow the purchasing policy.

7. Purchasing cards shall not be used for auction based websites. A single purchasing card shall be established through the County Administrator's Office for purchases on such sites using forms of payment such as Paypal and other similar forms of payment. Purchase orders and authorization for such purchases shall be obtained through the County Administrator's Office.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

M/2393-F

7/1/13
70/3/5

JULY 1, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY AUTHORIZE AN
UPDATE TO THE WOOD COUNTY TRAVEL POLICY.

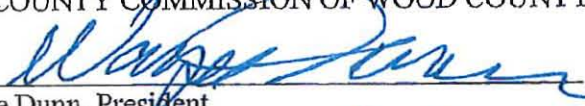
ORDER

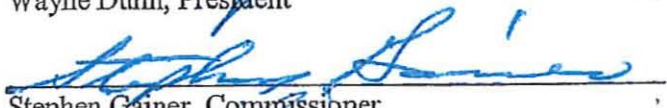
On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Stephen Gainer and made unanimous by Wayne Dunn, did hereby AUTHORIZE an update to the Wood County Travel Policy.

A copy of said update is attached to this Order and should be made a part thereof.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

M/2434

WOOD COUNTY TRAVEL POLICY

SECTION 1. General

- 1.1.1 Scope: This policy governs in-state, and out-of-state travel, hereinafter referred to as "travel," for Wood County employees and elected officials.
- 1.1.2 The term "Elected Official" as used herein shall mean the Wood County Commissioner, the Assessor of Wood County, Circuit Clerk of Wood County, County Clerk of Wood County, Prosecuting Attorney of Wood County, Sheriff of Wood County whether said official currently holds said office by election or appointment.

SECTION 2. Delegation of Authority and Responsibilities

- 2.1 Authority to manage, approve, or disapprove travel and travel-related expense is delegated exclusively to the Elected Official of the office for which the travel is occurring.
- 2.2 The Elected Official may delegate authority to others within their respective office to act as designee(s) for authorizing and approving travel and travel-related expenses as may be required. All such authorizations and approvals shall be made in accordance with the provisions of these regulations.
- 2.3 Travel may be authorized only for official business and only if the Elected Official's Office has the financial resources within his or her office's budget to pay for the costs of travel directly or to reimburse the traveler for travel expenses.
 - a. The Elected Official may develop administrative policies and procedures for his or her office, consistent with this policy, to provide additional guidance to employees and others traveling on behalf of said office.
 - b. The responsibility to audit a traveler's expense account settlement lies with the Elected Official for who the traveler is employed. Approval of a traveler's expense account settlement by the Elected Official means that the expense account settlement meets all criteria established by this policy for reimbursement.
 - c. The Elected Official shall audit and submit an accurate expense account settlement for reimbursement to the Wood County Commission within fifteen (15) days after completion of travel or as soon thereafter as is practicable.
 - d. For departments not named in section 1.1.2 which fall under the supervision of the County Commission, all travel shall be approved through the County Administrator's Office. As such, the County Administrator or his or her designee shall be responsible for compliance with the provisions set forth herein.

4.2.4 Travelers may request estimated mileage reimbursements in advance of travel by making such request to the individual traveler's Elected Official.

4.2.5 In the event that travel is not completed following a disbursement of estimated mileage, said funds shall be returned within two business days of the cancellation of travel.

4.2.6 In the event that a traveler uses a county vehicle rather than his or her personal vehicle, mileage reimbursement shall not be permitted. Reimbursement for gas in a county vehicle shall be reimbursed while on official travel upon presentation of a proper receipt.

4.2.7 Privately-Owned Vehicles

4.2.7.1 Privately-owned vehicles may be used for county travel with the Elected Official's approval.

Reimbursement will be made at the prevailing rate per mile established by the Wood County Commission for actual miles traveled using a generally accepted route to the point of arrival at the traveler's destination. This rate is intended to cover all operating costs of the vehicle (including fuel, maintenance, depreciation, insurance, etc.) and no additional reimbursement will be made.

4.2.8 Commercial Rental Vehicles

4.2.8.1 A commercial rental vehicle should only be used when a temporary need arises, a county vehicle is unavailable, and the cost will be less than the reimbursement associated with a privately-owned vehicle. Only the county employee renting the vehicle is permitted to operate the vehicle.

The Purchasing Card shall be the method of payment when renting a vehicle. Only the County Commission can waive the requirement of the use of the purchasing card. Reimbursement will be made at actual cost for the daily rental fee for a mid-size, standard, or smaller vehicle, plus mileage fees and fuel costs. For travel of more than a few days in duration, weekly rental rates may be reimbursed if they will result in a lower total cost than the daily rate. Reimbursement may be made for full-size vehicles if more than three (3) people are traveling together on business and for larger vehicles if a group of five (5) or more is traveling together.

4.2.9 Collision Damage Insurance (CDW)

4.2.9.1 The Purchasing Card provides CDW at no cost for rentals up to 31 days.

4.2.9.2 The Purchasing Card Program does not cover the rental of trucks, campers, off-road vehicles, trailers, motorized bikes, motorcycles and motorized scooters, antique cars, high value, special interest and exotic cars, or vans that seat more than eight (8) occupants.

4.2.9.3 No other insurance or insurance-like product is reimbursable for rentals used in the United States, unless required by law. Full coverage insurance is a reimbursable expense for any approved rental vehicle used outside the United States.

4.2.9.4 Receipts or documentation is required for reimbursement of car rental and mileage charges or fees. Reimbursement may be made for actual fuel costs. Receipts must be attached. Travelers must return rental cars with a full tank of fuel. Refueling costs charged by rental car vendors are not reimbursable.

4.2.10 Miscellaneous Ground Transportation

4.2.10.1 When courtesy transportation is provided by a hotel, motel, or other service facility, the traveler is encouraged to use such service.

4.2.10.2 Travelers may be reimbursed for taxi, bus, and other forms of public transportation. Receipts must be submitted for such transportation.

5.1 Reimbursement

5.1.1 Allowable reimbursement for lodging shall include the actual expense for overnight accommodations and all applicable taxes and surcharges. Employees are reimbursed for lodging up to the maximum per diem established by the federal government. Travelers may request reimbursement above the per diem, not to exceed the limits set forth in the travel policy of the State of West Virginia in effect at the time of travel. Request for reimbursement above the per diem allowance shall be made in advance of travel. Reimbursement above per diem following travel may be granted subject to the Elected Official's approval.

5.1.2 Reimbursement for a single occupancy shall be at the least expensive single room rate available.

5.1.3 The location of the lodging facility should be as convenient as possible to the place where business is being transacted. The meal per diem is based on the travel location. If lodging is not available at the travel location, the Elected Official may authorize or approve the maximum per diem rate for the location where lodging is obtained.

5.1.4 For multiple occupancy, reimbursement may be claimed fully by one traveler with no claim filed by the other traveler, or each traveler may be reimbursed at equal percentages of the total actual cost for accommodations.

5.1.5 If an increase in the lodging charge is incurred, the change is reimbursable if the traveler is directed by the traveler's Elected Official to change his or her travel plans, or if other extenuating circumstances arise. Charges incurred due to the traveler's failure to notify the facility will be considered the personal expense of the traveler.

5.2 Receipts

5.2.1 Receipts are required for lodging reimbursement. An invoice or folio shall be the official document utilized for reimbursement to the traveler.

SECTION 6. Meals

6.1 Meal expense reimbursement is based on the travel location and is not to exceed the maximum per diem established by the federal government. Alcohol and entertainment expenses are specifically excluded. If a percentage of the maximum daily rate is used, the traveler may round the calculated amount up to the next whole dollar. County employees will be reimbursed the cost of meals when there is an overnight stay.

6.2 Exceptions may be granted to the established rates when authorized by the Elected Official for whom the traveler is employed. If reimbursement is made in excess of federal government rates, receipts are required and the Elected Official must approve the expense voucher. Such approval may not be by a designee of the Elected Official. If reimbursement is made in excess of the federal government rates, the excess over the maximum rate may be considered taxable income to the traveler.

6.3 Travelers may request meal allowances in advance of travel by making such request to the individual traveler's elected official.

6.3.1 In the event that travel is not completed following an advance disbursement of meal allowances, said funds shall be returned within two business days of the cancellation of travel.

6.4 When meals are provided for a traveler, the traveler's maximum daily rate shall be reduced by the appropriate amount

Current rates and an example of the per diem meal breakdown may be found at the Travel Management Office's website at www.state.wv.us/admin/purchase/travel.

- 6.5 Meal and incidental rates differ by travel location. Examples of incidental expenses are fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants; transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site; and mailing cost associated with filing travel vouchers and payment of government charge card billings.
- 6.6 On the first and last days of travel of an overnight trip when no meals are provided, the allowable reimbursement is based on 75% of the federal government's per diem rate for the specific city. Departure or arrival times are not considered. If a meal(s) is provided gratis or included within a registration fee of the business travel, the per diem rate must be reduced by the appropriate amount.
- 6.7 The following qualifications for extraordinary meal expense reimbursement require the exercise of good judgment in determining what is considered a "reasonable" expense to incur for the situation.
 - 6.7.1 Travelers transporting or accompanying witnesses, individuals in custody or others entrusted to an Elected Official's Office or his or her designate for their care or placement may be reimbursed the cost of meals not to exceed the maximum per diem. Receipts are required.
 - 6.7.2 Employees in undercover operations, law enforcement personnel and others in certain occasional overtime situations, at the direction of the Elected Official, may be reimbursed for their expenses. These cases must have the approval of the Elected Official. Elected Officials shall keep appropriate documentation on file.

SECTION 7. Registration Fees

- 7.1 Fees or charges for attendance at conferences, meetings, seminars, or workshops, as well as event-related materials, are reimbursable. Reimbursement for registration fees at meetings or conferences is allowable and must be supported by a receipt. Employees should verify acceptable payment methods with the conference prior to attending.

- 7.2 Receipts are required for reimbursement. The receipt or documentation provided by the event sponsor shall be sufficient for reimbursement. Travelers are to adjust meal reimbursement requests for meals included with the registration fee.
- 7.3 The traveler will not receive an allowance or reimbursement for lodging or food included in registration fees.
- 7.4 If a cancellation charge is incurred, the charge is reimbursable if the traveler is directed by the Elected Official to change his or her travel plans, or if other extenuating circumstances arise. Charges incurred due to the failure of the traveler to notify the event sponsor will be considered a personal expense.

SECTION 8. Other Expenses

- 8.1 Travelers may incur miscellaneous business-related expenses for which reimbursement may be made, if appropriate. Receipts are required for any individual expenditure in excess of \$75.00. The Elected Official may require any or all receipts at their option as a means of cost control.

An agency may allow an employee to file a copied or faxed invoice if the original receipt is lost;

Such expenses and reimbursement may include, but are not limited to:

- a. Baggage storage between appointments and between hotels and meeting places;
 - b. Tolls, garage, and parking fees - excluding valet parking for personal convenience;
 - c. Communication expenses, such as (1) local calls which may include a ☐ surcharge; (2) long distance calls which may include toll charges and ☐ surcharges and must be made on the current corporate communications ☐ travel card; (3) surcharges for long distance calls when the toll charges are ☐ direct billed; (4) facsimiles, cablegrams, or telegrams which may include ☐ toll charges, surcharges, or delivery charges; and (5) charges related to ☐ internet connections.
 - d. Laundry and dry cleaning when an employee is in travel status in excess ☐ of seven days without returning home.
- 8.2 Non-reimbursable travel-related expenses include the cost of passports (not as a

travel expense, but may be considered as a direct charge to the spending unit)-and personal flight or baggage insurance. Exceptions must be approved by the Elected Official.

SECTION 9. Form of Payment for Business Travel

9.1 Purchasing Card

9.1.1 Travelers may use the Purchasing Card issued by Wood County or may use another form of payment for approved business related travel expenses. No personal purchases are permitted on any County issued cards.

9.2 Travel expenses shall not include any personal expenses on hotel folios such as movie expenses. Proper documentation must be provided for any billing (i.e. hotel folios) relating to multiple travelers.

SECTION 10. Reimbursement Forms

10.1 Travelers must use the attached reimbursement form to reconcile all travel related expenses.

SECTION 11. Other Provisions

11.1 In accordance with West Virginia Code § 6B-2-5(2), employees may use bonus points acquired through frequent traveler programs while traveling on official government business, as long as the employee's participation in the program does not result in an additional cost to the county.

SECTION 12. Exceptions

12.1 Any exceptions to this policy must be documented in writing and approved by the Elected Official for whom the traveler is employed.

SECTION 13. SUBMISSION TO COUNTY COMMISSION

13.1 Following the conclusion of travel by the approving elected official the travel documents shall be submitted to the County Administrator's Office for action by the County Commission authorizing payment.

MARCH 22, 2018

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY AUTHORIZE AN
AMENDMENT TO THE COUNTY PURCHASING POLICY.

ORDER


On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Robert K. Tebay and made unanimous by James E. Colombo, did hereby AUTHORIZE an AMENDMENT to the Wood County Purchasing Policy. Said AMENDMENT adds section three regarding the purchasing and procurement process.

A copy of said Amended Purchasing Policy is attached to this Order and should be made a part thereof.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President

Robert K. Tebay, Commissioner

James E. Colombo, Commissioner

M/3892

1. Purchases shall be made by the use of the County Purchase Order system. The County Commission recognizes that from time to time issues will arise that prevent the purchasing department from obtaining a purchase order prior to making certain purchases. In the event that circumstances require such a purchase, the purchasing department shall obtain a purchase order the next business day.
2. The County Administrator's office will create purchase orders upon the request of a purchasing department, provided that the purchasing department has adequate funds for purchases. However, such purchases shall not be made until approved by the Wood County Commission. Upon obtaining said signed purchase order, the purchasing department may proceed with said purchase.
3. The following is the purchasing and procurement process: The purchasing department requests purchase orders by submitting a requisition to the County Administrator's office. The purchase order is assigned a system generated chronological number. The purchase order number is not released to the purchasing department until it has been approved by the Wood County Commission by signature. The purchase orders are then sent to the purchasing department and a copy is maintained by the County Clerk. The purchasing department then makes the purchase and matches the purchase order to the vendor invoice to create a voucher package. When vouchers are paid the voucher package is marked with the check information (check number, date and amount). The voucher package is signed by the purchasing department. A list of vouchers are approved by the County Commissioners.
4. To encourage competition, the County Commission requests that pricing from three vendors be submitted with each proposed purchase between five thousand dollars and zero cents (\$5,000.00) and fourteen thousand nine hundred ninety-nine dollars and ninety-nine cents (\$14,999.99). Purchases fifteen thousand dollars and zero cents (\$15,000.00) and over shall be based upon the county's Ordinance Regulating Purchasing by Competitive Bids.

5. Invoices appearing on the Wood County Commission Approved Vendor List may be paid prior to authorization.
6. This purchasing policy shall not apply to travel and related expenses. Said expenses shall be in compliance with the Travel Policy.
7. The use of a County Purchasing Card is recognized as a form of payment. Purchases made using the Purchasing Card shall follow the purchasing policy.
8. Purchasing cards shall not be used for auction based websites. A single purchasing card shall be established through the County Administrator's Office for purchases on such sites using forms of payment such as Paypal and other similar forms of payment. Purchase orders and authorization for such purchases shall be obtained through the County Administrator's Office.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President

Robert E. Tobay, Commissioner

James E. Colombo, Commissioner

Adopted May 30, 2013
Amended June 2, 2014 (nunc pro tunc May 29, 2014)
Amended August 11, 2014
Amended July 13, 2017
Amended August 10, 2017
Amended March 22, 2018

Mark Rhodes
WOOD County 02:00:46 PM
Inurement No 0027473
Date Recorded 12/21/2020
Document Type 000
Pages Recorded 32
Book-Page 75-119

DECEMBER 21, 2020

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY AUTHORIZE
THE DONATION OF A DIGITAL RECORDER TO THE CITY
OF WILLIAMSTOWN.

ORDER

On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Robert K. Tebay and passed, did hereby AUTHORIZE the donation of a used Sony PCM-D100 Digital Recording Device.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James E. Colombo, Commissioner

M/4271

Mark Rhodes
WOOD COUNTY 02:57:14 PM
Instrument No 88240430
Date Recorded 12/21/2020
Document Type 000
Pages Recorded 1
Book-Page 75-124

DECEMBER 21, 2020

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY ORDER THE
CONTINUATION OF A HEARING TO ADDRESS THE
CLEANUP/DEMOLITION OF PROPERTY

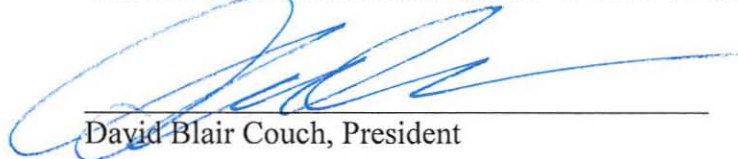
ORDER

On this date, the County Commission of Wood County, upon motion made by David Blair Couch, seconded by Robert K. Tebay and passed, did hereby ORDER the continuation of a hearing to address the cleanup/demolition of property located at 419 Emrick Lane, Walker, West Virginia. Said hearing is set for December 28, 2020 at 10:00A.M.

Documentation pertaining to the aforementioned property is on file in the Wood County Compliance Office.

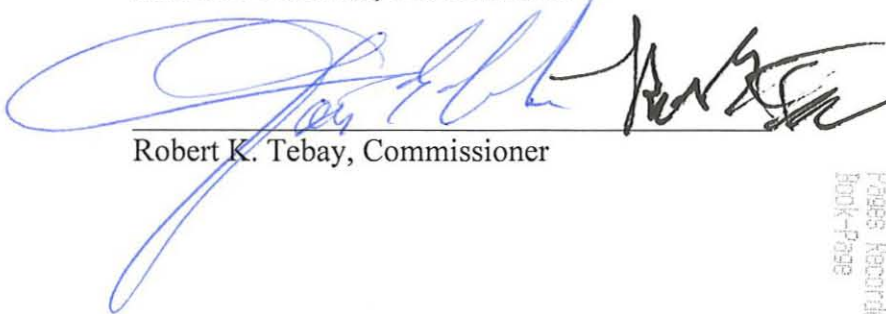
APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President

James E. Colombo, Commissioner



Robert K. Tebay, Commissioner

M/Gum

Mark Rhodes
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Instrument No 88240426
Date Recorded 12/21/2020
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Book-Page 75-124

Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
1967	ACTIVE911	ACTIVE911 INC	REGULAR	12/17/2020	468.00	
1968	B&C	B & C COMMUNICATIONS	REGULAR	12/17/2020	541.00	
1969	DOMINIONH	DOMINION HOPE	REGULAR	12/17/2020	113.00	
1970	FINLEY FI	FINLEY FIRE EQUIPMENT	REGULAR	12/17/2020	14,584.50	
1971	GLATFELTER	GLATFELTER SPECIALTY BENEFITS	REGULAR	12/17/2020	5,537.97	
1972	MATHENY M	MATHENY MOTOR TRUCK CO	REGULAR	12/17/2020	515.93	
1973	MILLER CO	MILLER COMMUNICATIONS IN	REGULAR	12/17/2020	405.00	
1974	MONPOWER	MON POWER	REGULAR	12/17/2020	92.57	
1975	PH&S	PH&S PRODUCTS LLC	REGULAR	12/17/2020	220.00	
1976	STRYKER	STRYKER SALES CORP.	REGULAR	12/17/2020	295.80	
1977	WBVFD	WASHINGTON BOTTOM VOLUNTEER FIRE	REGULAR	12/17/2020	20,000.00	
FIRE SERVICE FEE Bank Id 120 Totals					<u>42,773.77</u>	
Report Totals					<u>42,773.77</u>	



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
3387	CHILD	CHILD SUPPORT ENF DIV	REGULAR	12/15/2020	370.06	
3388	IRS-PAY	DEPARTMENT OF TREASURY	REGULAR	12/15/2020	96,961.01	
3389	EMPOWER	EMPOWER RETIREMENT	REGULAR	12/15/2020	45.00	
3390	WV HOSP I	RETIREE HEALTH BENEFIT TRUST FUND	HAND	12/15/2020	24,733.00	
3392	DENTAL	RENAISSANCE	REGULAR	12/15/2020	1,382.88	
171368	NRS	NATIONWIDE RETIREMENT SOLUTIONS	REGULAR	12/15/2020	1,845.00	
171369	OHIOCHILD	OHIO CHILD SUPPORT PAYMENT CENTRAL	REGULAR	12/15/2020	331.92	
171371	ACTOR	THE ACTORS GUILD OF PARKERSBURG	REGULAR	12/15/2020	143.56	
171372	ARTSBRIDG	ARTSBRIDGE	REGULAR	12/15/2020	287.13	
171373	ASTORGFORD	ASTORG FORD LINCOLN-MERCURY	REGULAR	12/15/2020	96.29	
171374	BELL HOME	BELLEVILLE HOMECOMING	REGULAR	12/15/2020	107.67	
171375	BHFI	BLENNERHASSETT HISTORICAL FOUNDATION INC	REGULAR	12/15/2020	71.78	
171376	DONNELLON	DONNELLON MCCARTHY ENTERP	REGULAR	12/15/2020	249.14	
171377	DONNELLON-SL	DONNELLON MCCARTHY ENTERPRISES	REGULAR	12/15/2020	811.02	
171378	ELEC SPECIALTY	ELECTRONIC SPECIALTY COMPANY	REGULAR	12/15/2020	707.30	
171379	HUMANE SO	HUMANE SOCIETY	REGULAR	12/15/2020	19,250.00	
171380	IDEMIA	IDEMIA	REGULAR	12/15/2020	368.00	
171381	INS	INDUSTRIAL NETWORKING SOLUTIONS	REGULAR	12/15/2020	1,362.13	
171382	JANI-SOUR	JANI-SOURCE	REGULAR	12/15/2020	217.50	
171383	JULIA-ANN	JULIA-ANN SQUARE HISTORICAL COMM. ASSOC.	REGULAR	12/15/2020	143.56	
171384	LEXIS	LEXIS NEXIS	REGULAR	12/15/2020	463.61	
171385	MCKINLEY	MCKINLEY & ASSOCIATES	REGULAR	12/15/2020	6,609.47	
171386	MILLER CO	MILLER COMMUNICATIONS IN	REGULAR	12/15/2020	390.00	
171387	ODEPOT	OFFICE DEPOT	REGULAR	12/15/2020	194.58	
171388	OIL	OIL AND GAS MUSEUM	REGULAR	12/15/2020	215.35	

Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
171389	P-ART	PARKERSBURG ART CENTER	REGULAR	12/15/2020	215.35	
171390	P-HOMECOM	PARKERSBURG HOMECOMING	REGULAR	12/15/2020	358.91	
171391	P-WCVCB	PARKERSBURG/WOOD COUNTY CONVENTION &	REGULAR	12/15/2020	17,945.55	
171392	PMARATHON	PARKERSBURG NEWS & SENTINEL	REGULAR	12/15/2020	71.78	
171393	PUREWATER	PURE WATER PARTNERS	REGULAR	12/15/2020	65.00	
171394	SMOOT	SMOOT THEATER	REGULAR	12/15/2020	416.34	
171395	ST.CLAIR	MICHAEL ST. CLAIR	REGULAR	12/15/2020	200.00	
171396	TIANO	TIANO-KNOPP ASSOC., INC.	REGULAR	12/15/2020	500.00	
171397	UNITED BANK	UNITED BANKCARD CENTER	REGULAR	12/15/2020	4,151.07	
171398	USBANKEQUIP	US BANK EQUIPMENT FINANCE	REGULAR	12/15/2020	1,388.55	
171399	USPS	UNITED STATES POSTAL SERVICE	REGULAR	12/15/2020	254.00	
171400	VERIZONW	VERIZON WIRELESS	REGULAR	12/15/2020	3,038.07	
171401	VETERAN	VETERANS MUSEUM OF MID OHIO VALLEY	REGULAR	12/15/2020	157.92	
171402	WOOD CO H	WOOD COUNTY HISTORICAL & PRESERVATION	REGULAR	12/15/2020	71.78	
171403	WOOD CO P	WOOD COUNTY PARKS & REC. COMM.(MOUNTWOOD PARK)	REGULAR	12/15/2020	6,460.40	
171404	WVIF&EXP	WV INTERSTATE FAIR & EXP	REGULAR	12/15/2020	538.37	
171405	ABMDI	AMERICAN BOARD OF MEDICOLEGAL DEATH	REGULAR	12/15/2020	50.00	

GENERAL FUND Bank Id 101 Totals

193,240.05



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
774	HUMANE SO	HUMANE SOCIETY	REGULAR	12/15/2020	3,333.33	

DOG FUND Bank Id 103 Totals

3,333.33



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
1067	GEN CO FD	GENERAL COUNTY FUNDS	REGULAR	12/15/2020	151,268.71	
GENERAL SCHOOL FUND Bank Id 104 Totals					151,268.71	



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
7942	LAMP	LAMP PESTPROOF	REGULAR	12/15/2020	230.00	
7943	MOVDRG	MID-OHIO VALLEY DAY REPORT CENTER	REGULAR	12/15/2020	20.00	
7944	MSAG	MSAG LLC	REGULAR	12/15/2020	1,050.00	
7945	PACIFIC	PACIFIC INTERPRETERS	REGULAR	12/15/2020	1.95	
7946	PUREWATER	PURE WATER PARTNERS	REGULAR	12/15/2020	58.00	
7947	SEGRA	SEGRA	REGULAR	12/15/2020	784.00	
7948	SHIRT	SHIRT FACTORY	REGULAR	12/15/2020	48.00	
7949	T&S	T&S LAWN-LANDSCAPE INC	REGULAR	12/15/2020	135.00	
7950	VERIZONW	VERIZON WIRELESS	REGULAR	12/15/2020	143.77	

E-911 FUND Bank Id 107 Totals

2,470.72




Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
3562	BIINCORP	BI INCORPORATED	REGULAR	12/15/2020	35.00	
3563	VERIZONW	VERIZON WIRELESS	REGULAR	12/15/2020	162.53	

HOME CONFINEMENT Bank Id 108 Totals 197.53

Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
7721	BOWETAYL	TAYLOR BOWEN	REGULAR	12/15/2020	87.74	
7722	DOMINIONH	DOMINION HOPE	REGULAR	12/15/2020	179.94	
7723	FREEDOM HOUS	FREEDOM HOUSE RENTALS, I.L.C.	REGULAR	12/15/2020	1,550.00	
7724	LANCE	PHYLISS LANCE	REGULAR	12/15/2020	550.00	
7725	NOLANS	NOLAN'S SERVICES LLC	REGULAR	12/15/2020	800.00	
7726	RICOH	RICOH USA INC	REGULAR	12/15/2020	133.93	
7727	SPENCER W	CITY OF SPENCER WATERWORKS	REGULAR	12/15/2020	35.60	
7728	WCC	WOOD COUNTY COMMISSION	REGULAR	12/15/2020	1,725.00	
7729	WOOD CO W	WOOD COUNTY WASTE	REGULAR	12/15/2020	154.42	
COMM.CRIMINAL JUSTICE FUND Bank Id 172 Totals					5,216.63	



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
351	UNITED B	UNITED BANK	REGULAR	12/15/2020	291,960.00	
352	UNITED NA	UNITED BANK	REGULAR	12/15/2020	2,500.00	

SPECIAL BLDG FUND Bank Id 244 Totals

294,460.00

Report Totals

650,569.72



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
3391	MONPOWER	MON POWER	REGULAR	12/14/2020	25.84	
171370	FIFTH	FIFTH THIRD BANK	REGULAR	12/14/2020	98,581.37	
GENERAL FUND Bank Id 101 Totals					98,607.21	



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
7941	FIFTH	FIFTH THIRD BANK	REGULAR	12/14/2020	5,799.91	
E-911 FUND Bank Id 107 Totals					<u>5,799.91</u>	



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
7720	FIFTH	FIFTH THIRD BANK	REGULAR	12/14/2020	771.79	

COMM.CRIMINAL JUSTICE FUND Bank Id 172 Totals

771.79



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
3391	MONPOWER	MON POWER	REGULAR	12/14/2020	25.84	

GENERAL FUND Bank Id 101 Totals 25.84

Report Totals 25.84



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
3387	CHILD	CHILD SUPPORT ENF DIV	REGULAR	12/15/2020	370.06	
3388	IRS-PAY	DEPARTMENT OF TREASURY	REGULAR	12/15/2020	96,961.01	
3389	EMPOWER	EMPOWER RETIREMENT	REGULAR	12/15/2020	45.00	
171368	NRS	NATIONWIDE RETIREMENT SOLUTIONS	REGULAR	12/15/2020	1,845.00	
171369	OHIOCHILD	OHIO CHILD SUPPORT PAYMENT CENTRAL	REGULAR	12/15/2020	331.92	
PAYROLL FUND Bank Id 101 Totals					99,552.99	
Report Totals					99,552.99	

