

LEGISLATIVE AUDIT REPORT

STATEWIDE PURCHASING CARD SURVEY

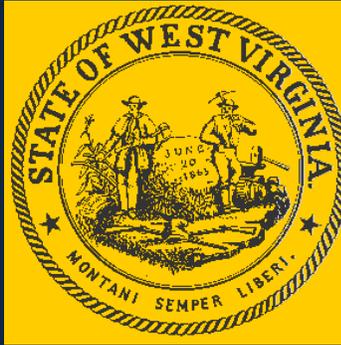


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**A REPORT TO THE
WEST VIRGINIA
LEGISLATURE**
April 16, 2017

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The Honorable Mitch Carmichael, President
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Post Audits Subcommittee, Co-Chair
Room 229 M, Building 1
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Charleston, WV 25306

The Honorable Timothy Armstead, Speaker
West Virginia House of Delegates
Post Audits Subcommittee, Co-Chair
Room 228 M, Building 1
State Capitol Complex
Charleston, WV 25306

Dear Mr. President and Mr. Speaker:

In accordance with the provisions of the *West Virginia Code, Chapter 4, Article 2*, as amended, the Legislative Auditor conducted a statewide study of the Purchasing Card Program operated by the West Virginia State Auditor's Office.

The study was *not* conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). However, we planned and performed the study to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our objectives.

The results of the study, as well as a copy of the report herein, was transmitted to the State Auditor's Office for review and comment prior to its release.

Respectfully submitted,


Denny Rhodes

_____ *Joint Committee on Government and Finance* _____



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Statewide Purchasing Card Survey

Introduction

During the December 6, 2016 meeting of the Post Audits Subcommittee, the Legislative Auditor's Post Audit Division informed the subcommittee that we would be conducting a statewide study of the Purchasing Card (P-Card) Program. Consistent issues in recent P-Card audits of various state agencies prompted the study. The audit team, with advice from the State Auditor's Office designed and submitted a survey on SurveyMonkey.com to P-Card coordinators. The survey was designed to identify strengths and weaknesses in the P-Card program and aid the audit team in formulating audit objectives as it relates to the P-Card Program. The survey covered issues such as experience, workload, training, communication, the P-Card process, and other related items.

On December 8, 2016 the survey was sent to 291 individuals, and we received 217 responses (75 percent). Originally, 221 responses were completed; however, four were duplicates and were removed. Of the remaining 217 responses, 12 were incomplete. Of the 217 responses, 204 (94 percent) indicated they were a P-Card coordinator or sub-coordinator. The survey was broken down into four focus areas:

- The demographics of P-Card sub/coordinators;
- P-Card training;
- Communication and support by the State Auditor's Office; and
- The P-Card review process.

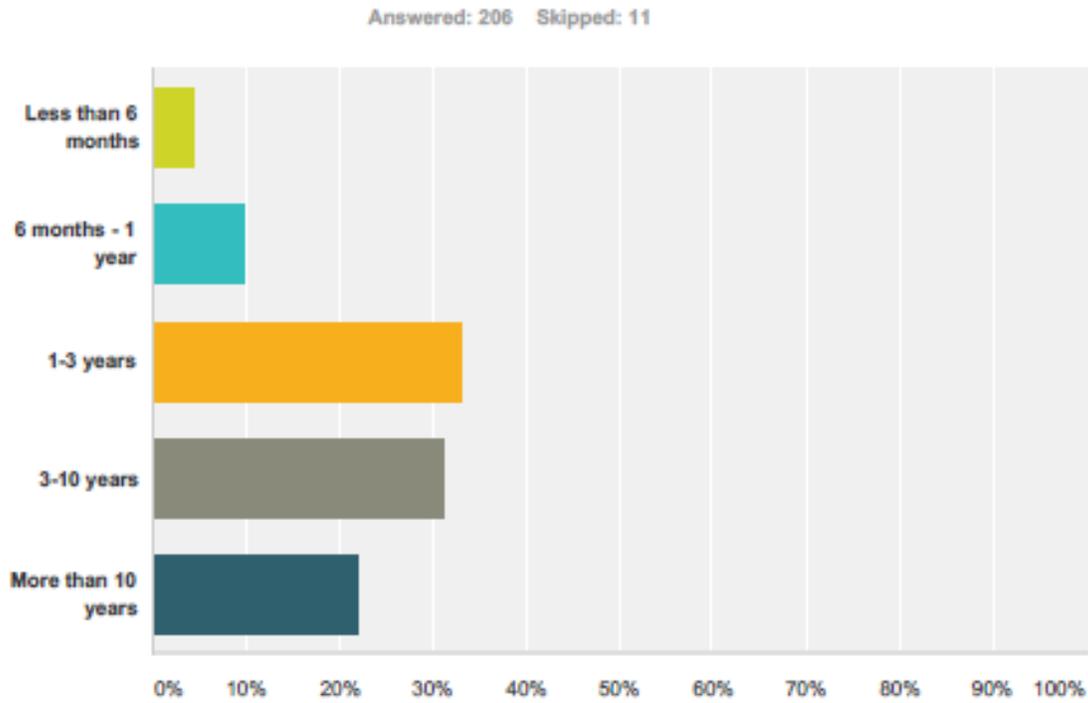
Each section below details the key responses from each focus area.

I. Demographics

The demographics of P-Card Coordinators was an area of focus in the survey. P-Card recipients were asked a series of questions that included their experience as coordinators, their experience prior to becoming a coordinator, and the workload that each P-Card coordinator has.

As Figure 1 below shows, most respondents indicated that they have several years of experience in their current role, with 33 percent having 1-3 years, and another 31 percent having 3-10 years. However, approximately 15 percent of P-Card coordinators indicated that they have one year or less experience.

Figure 1
Length of Tenure for Current P-Card Coordinators



Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

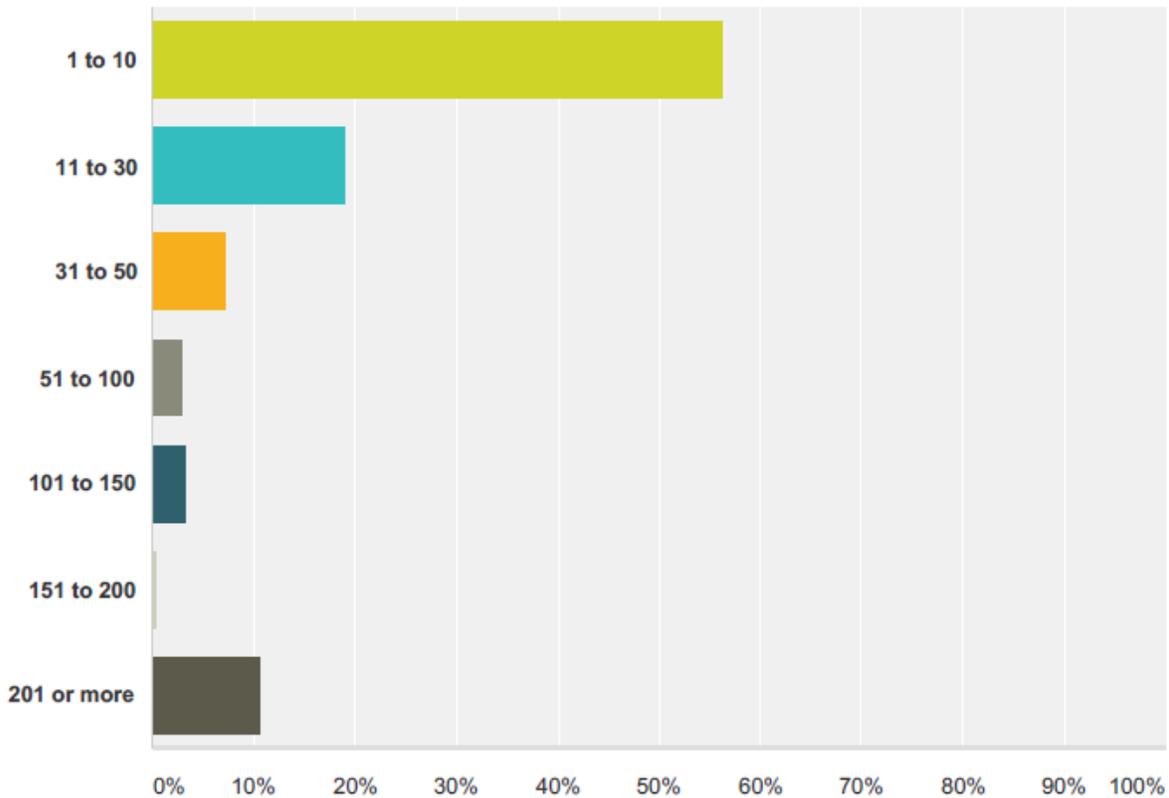
While most of the P-Card coordinators surveyed have several years of experience, a relatively high percentage of them had no prior experience as a cardholder or a supervisor. As shown in Figure 2, approximately 52 percent of survey respondents had no prior experience as a cardholder, and 74 percent had no prior supervisory experience. In addition, only 16 percent had more than 3 years of prior experience as a supervisor before assuming their current role.

Figure 2 Prior Experience of Current P-Card Coordinators		
	Prior Experience as Cardholder	Prior Experience as Supervisor
None	107 (51.94%)	153 (74.27%)
> 6 Months	7 (3.4%)	1 (0.49%)
6 Months – 1 Year	9 (4.37%)	4 (1.94%)
1-3 Years	28 (13.59%)	14 (6.8%)
3-10 Years	34 (16.5%)	25 (12.14%)
10+ Years	21 (10.19%)	9 (4.37%)

Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

The survey also sought to determine the workload for which respondents are responsible. As shown in Figure 3 below, the majority of sub/coordinators are responsible for one to ten P-Cards. However, approximately 21 percent of respondents oversee more than 51 cards, and 11 percent indicate that **they are responsible for over 200 cards.**

Figure 3
Number of P-Cards Overseen by Coordinators



Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

In addition to determining how many P-Cards each person oversees, the survey asked how many, if any, other individuals they share oversight responsibility with. Figure 4 shows that 47 percent of those surveyed are solely responsible for their agency's P-Cards, while the other half have 1 or more individuals with whom they share oversight.

Figure 4	
Number of Coordinators Sharing Oversight Responsibility	
Number of Responses	Number of Others with Oversight
59 (29%)	1
18 (9%)	2
24 (12%)	3+
96 (47%)	0

Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

Finally, the demographics section asked recipients to indicate how many transactions they review, reconcile, and approve each week. Figure 5 shows a breakdown of the responses. Most respondents (72 percent) review and/or reconcile anywhere from 1 to 50 transactions per week. The majority of respondents indicate that they approve 1 to 50 transactions per week. However, an additional 14 coordinators approve more than 200 on a weekly basis.

Figure 5			
Number of Transactions Reviewed/Reconciled and Approved Weekly			
Number of Transactions Reviewed/Reconciled Weekly	Number of Responses	Number of Transactions Approved Weekly	Number of Responses
1 to 10	42	1 to 10	100
11 to 50	31	11 to 50	58
51 to 100	17	51 to 100	27
101 to 200	3	101 to 200	5
201 or more	8	201 or more	14
Total	101	Total	204

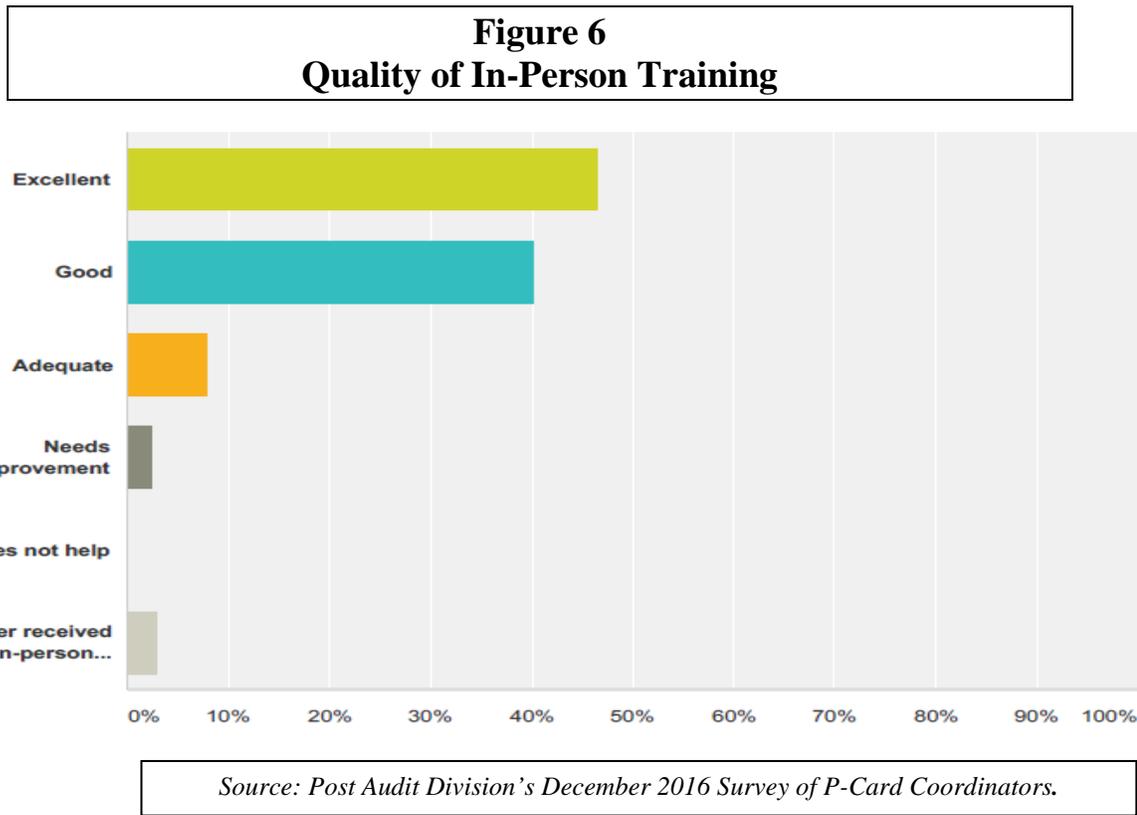
Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

The results of the demographics section of the survey indicate that the majority of survey respondents have significant tenure in their current roles. However, more than half of respondents had no prior experience as a cardholder or supervisor. The survey also indicates that nearly half of coordinators are solely responsible for their agency's P-Cards. Given that a number of coordinators oversee a high number of cards and are responsible for reviewing, reconciling, and approving a high volume of transactions, the results indicate that some coordinators may be overburdened.

II. Purchasing Card Training

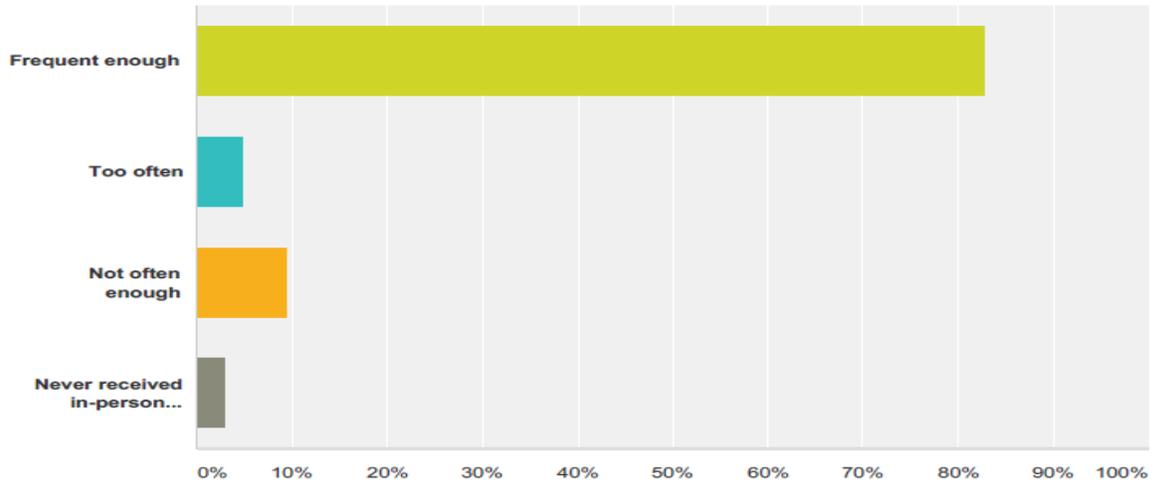
Another area of focus within the survey was P-Card training. The questions asked in this section were designed to give an understanding of three different types of training: in-person training provided by the State Auditor’s Office, web training provided by the State Auditor’s Office, and internal training provided by each agency. Those surveyed replied with answers about the quality and frequency of each type of training, as well as the content included for any internal trainings.

With respect to the in-person P-Card training offered by the State Auditor’s Office, Figure 6 shows that 86 percent of responses indicate that the quality of in-person training is good or excellent. An additional five percent of respondents indicated that the training needs improvement, or that they have never received in-person training.



In addition to addressing the quality of in-person training, the survey asked about the frequency. Figure 7 shows that 83 percent expressed that in-person training is frequent enough, while only 9 percent indicated that it is not frequent enough. Based upon the responses to these inquiries, it appears that the State Auditor’s Office in-person training meets the needs of most coordinators.

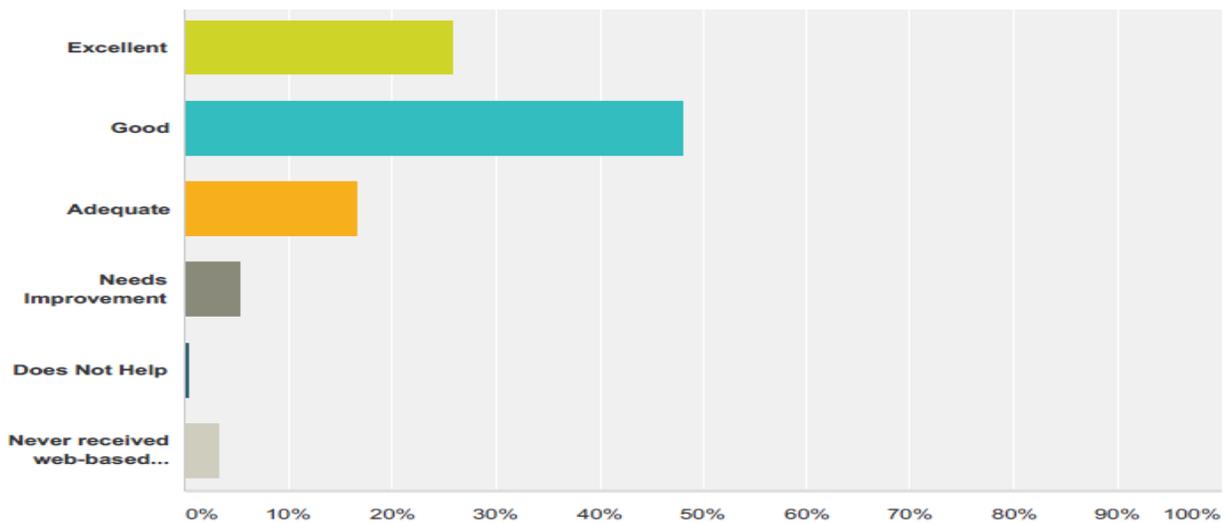
Figure 7
Frequency of In-Person Training



Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

Figure 8 shows that the majority of sub/coordinators (74 percent) find that the web training provided by SAO is good or excellent. Only about six percent indicated that web training needs improvement or does not help. Another three percent indicated that they've never received web training.

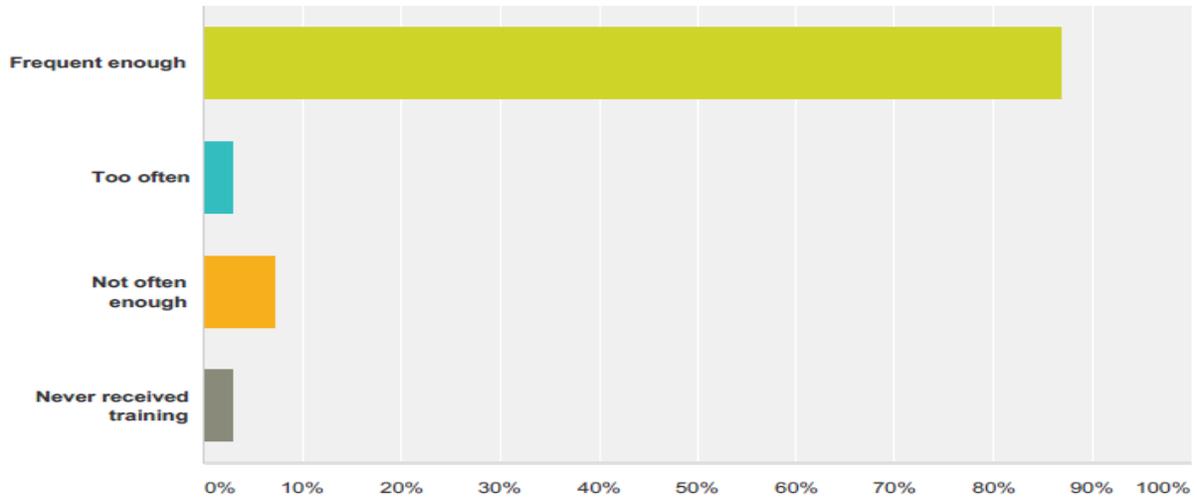
Figure 8
Quality of Website Training



Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

When asked about the frequency of web training, 86 percent of those surveyed indicated that web training is frequent enough, while 11 percent opine that web training should be offered more frequently. Again, based on the survey results the State Auditors Office’s web trainings meet the needs of most P-Card sub/coordinators as shown in Figure 9.

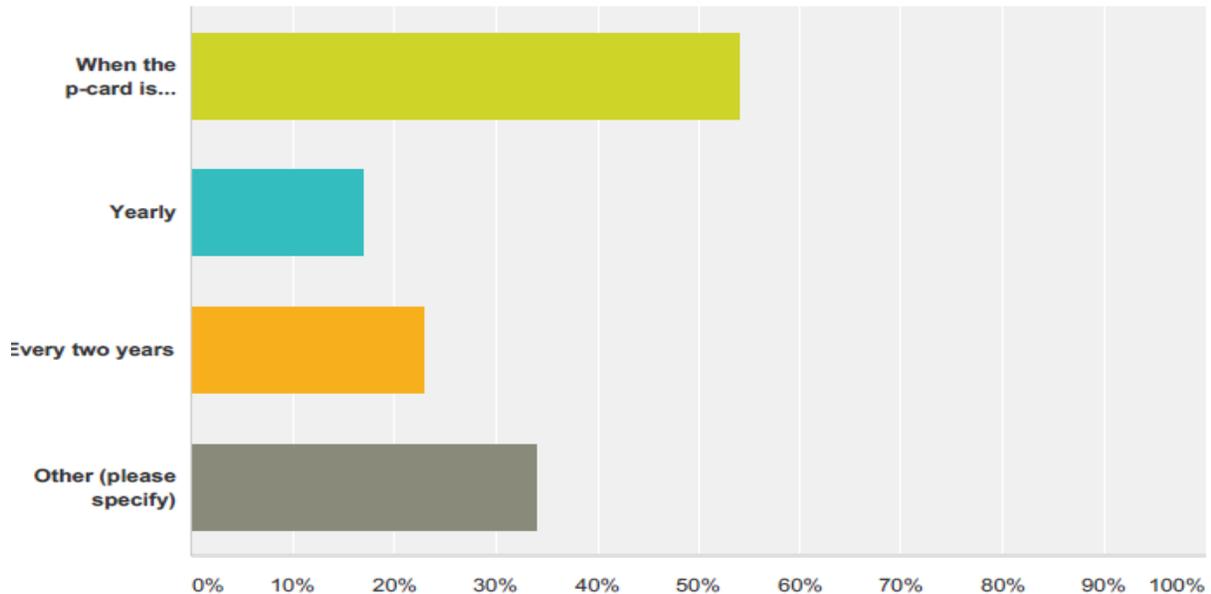
Figure 9
Frequency of Website Training



Source: Post Audit Division’s December 2016 Survey of P-Card Coordinators.

Finally, the survey asked about internal P-Card trainings within state agencies. The internal training questions focused on the frequency and content of the training. Coordinators were asked to indicate when internal P-Card trainings are conducted. Figure 10 shows that 54 percent of respondents indicated that internal training is done when the P-Card is assigned to an individual cardholder. The respondents that chose “other” largely indicated that internal P-Card training is conducted as needed.

Figure 10
Frequency of Internal Training



Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

In addition, Figure 11 shows the content of internal P-Card trainings offered by state agencies. Over 90 percent of the internal trainings include the topics of internal procedures, purchasing procedures, and P-Card policies. Approximately 75 percent of trainings also include use of the proper forms, stringing, ethics, misuse and abuse, and fraud.

Figure 11
Content of Internal Trainings

Answer Choices	Responses
Internal Procedures	91%
Purchasing Procedures	92%
P-Card Policies	93%
Forms	81%
Stringing	75%
Misuse and Abuse	85%
Fraud	76%
Ethics	74%
I Don't Know	1%
Other (Please Specify)	6%

Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

The results of the P-Card training section of the survey indicate that the trainings provide by the State Auditor’s Office meet the needs of most P-Card coordinators and are offered frequently enough. The survey also indicates that agencies conduct their own internal trainings that cover a variety of topics.

III. Purchasing Card Communication and Customer Service

Following the section on training, the Post Audit Division asked questions involving communication and customer service between cardholders and the State Auditor’s Office regarding notification of changes in P-Card policies and procedures, and general customer service. The method of communication and the quality of the State Auditors Office’s services were also gauged.

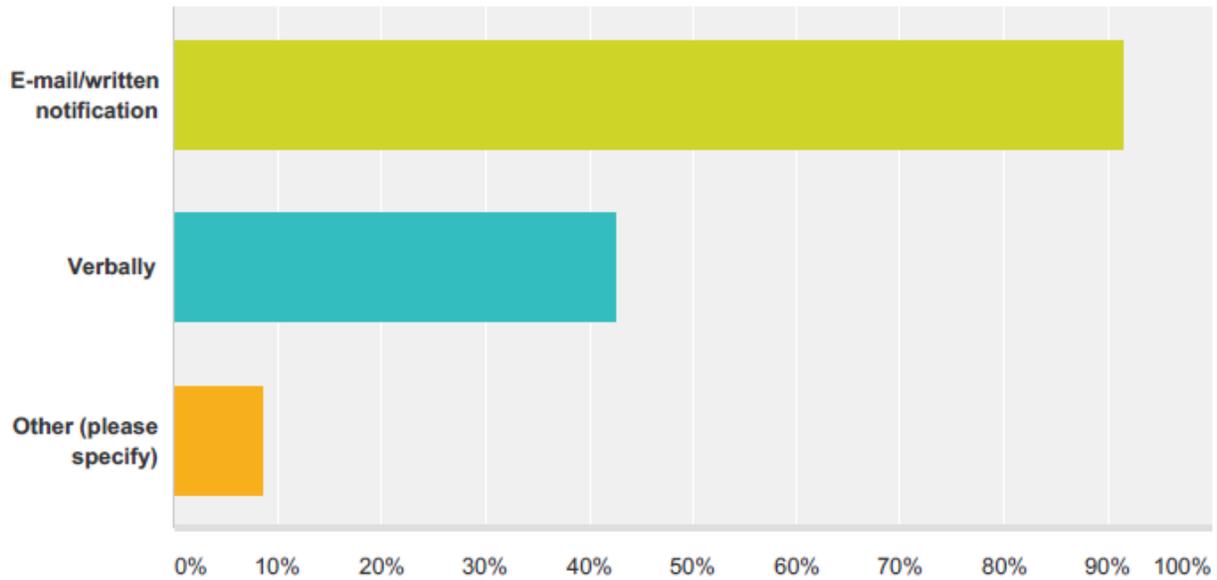
Survey recipients were asked to indicate how the State Auditor’s Office communicates P-Card policy changes to their agencies. As seen in Figure 12, respondents indicated that 71 percent of policy change notifications come by e-mail or other written communication. Additionally, 65 percent of respondents indicated that they received notifications through the State Auditor’s Office website. Another 32 percent indicated that they received notifications verbally.

Figure 12 State Auditor’s Office Methods of Communication		
Answer Choices	Responses	
WV State Auditor’s Office P-Card Division (website, email, etc.)	64.5%	(129)
Email/Written Notification from Agency	71%	(142)
Verbally	32.5%	(65)
Other (Please Specify)	6.5%	(13)

Source: Source: Post Audit Division’s December 2016 Survey of P-Card Coordinators.

With regards to an agency’s internal P-Card policy changes and modifications, Figure 13 shows that over 90 percent are communicated to cardholders by e-mail or written notification. In addition, 43 percent of respondents indicate that internal policy changes are verbally communicated to cardholders.

Figure 13
Notification of Changes to Internal P-Card Policy



Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

Survey recipients were also asked about the types of issues for which they seek the State Auditors Office's assistance, and the overall quality of the State Auditors Office's customer support. Figure 14 shows that the most common reasons for contacting the SAO are for help with general questions, notices of misuse, clarification of policy, and P-Card maintenance. Additionally, over 30 percent of respondents indicated that they contacted the SAO for third party payment processor approvals, unauthorized charges, and disputed charges.

Figure 14
Purpose for P-Card Support

Answer Choices	Responses	
General Questions About P-Card	71.5%	(143)
Providing Notice of Misuse, Abuse, or Fraud	43.5%	(87)
Clarification of P-Card Policy	51.5%	(103)
P-Card Maintenance	58%	(116)
Third Party Payment Processor Approvals	31.5%	(63)
Unauthorized Charges	39%	(78)
Disputed Charges	38%	(76)
Requests for Training	21%	(42)
Never Contacted	14%	(28)
Other (Please Specify)	9.5%	(19)

Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

In addition, respondents were asked to rate their overall experience and the response quality of WVSAO regarding P-Card questions. Figure 15 shows that 89 percent indicate the response quality was good or excellent. Another six percent indicate that they have never contacted the WVSAO with questions regarding P-Cards.

Figure 15		
Ratings on Response Quality from the State Auditor’s Office		
Answer Choices	Responses	
Excellent	59%	(118)
Good	30%	(60)
Adequate	4%	(8)
Needs Improvement	0.5%	(1)
Not Applicable	6.5%	(13)
<i>Source: Post Audit Division’s December 2016 Survey of P-Card Coordinators.</i>		

The results of the communications and customer service section indicate that changes in P-Card policies, made by the State Auditor’s Office or the agencies, are largely communicated to cardholders via email or other written notification. The survey results also indicate that agencies seek support from the State Auditor’s Office for a number of reasons, the majority of which involve general P-Card questions. The vast majority of respondents rate the quality of responses by the State Auditor’s Office as good or excellent. Therefore, it appears that the State Auditor’s Office is providing adequate support and troubleshooting to state agencies as it relates to P-Cards.

IV. P-Card Review Processes

Finally, the survey asked a number of questions about respondents’ processes for reviewing P-Cards and transactions. The P-Card review process includes how cards are authorized, who reviews transactions, how often transactions are reviewed, the legitimacy of transactions, questionable transactions, and penalties for fraud, misuse, and abuse of P-Cards.

Recipients were asked whether prior verbal or written approval is required before P-Card purchases can be made. Figure 16 below shows that 23 percent indicate that prior verbal approval is always required. Another 27 percent indicate that prior verbal approval is required, but only when a transaction exceeds a certain limit. However, 46 percent indicated that no prior verbal approval is required.

Figure 16 Is Prior Verbal Approval Required?		
Answer Choices	Responses	
Yes	23%	(46)
No	46%	(92)
When Transaction is Expected to Exceed Certain Amount	27%	(54)
I Don't Know	4%	(8)

Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

As Figure 17 shows that more, agencies rely more heavily on prior written approvals. Thirty-six percent of respondents always require prior written approval for transactions. Additionally, 28 percent of agencies require prior written approval for transactions that exceed a certain dollar amount. However, a third of respondents indicated that they do not require prior written approvals.

Figure 17 Is Prior Written Approval Required?		
Answer Choices	Responses	
Yes	35.86%	(71)
No	32.83%	(65)
When Transaction is Expected to Exceed Certain Amount	28.28%	(56)
I Don't Know	3.03%	(6)

Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

Recipients were asked to identify all of the people responsible for reviewing transactions for legitimacy. As seen in Figure 18, over 76 percent of respondents indicated that P-Card coordinators review transactions for legitimacy. Additionally, 52 percent of respondents indicated that cardholders are a part of the review process, and 50 percent include a supervisor.

Figure 18 Who Reviews Transactions (Select All That Apply)		
Answer Choices	Responses	
Cardholder	52.02%	(103)
Cardholder Supervisor	50%	(99)
Me, the P-Card Coordinator	76.77%	(152)
Other (Please Specify)	40.91%	(81)

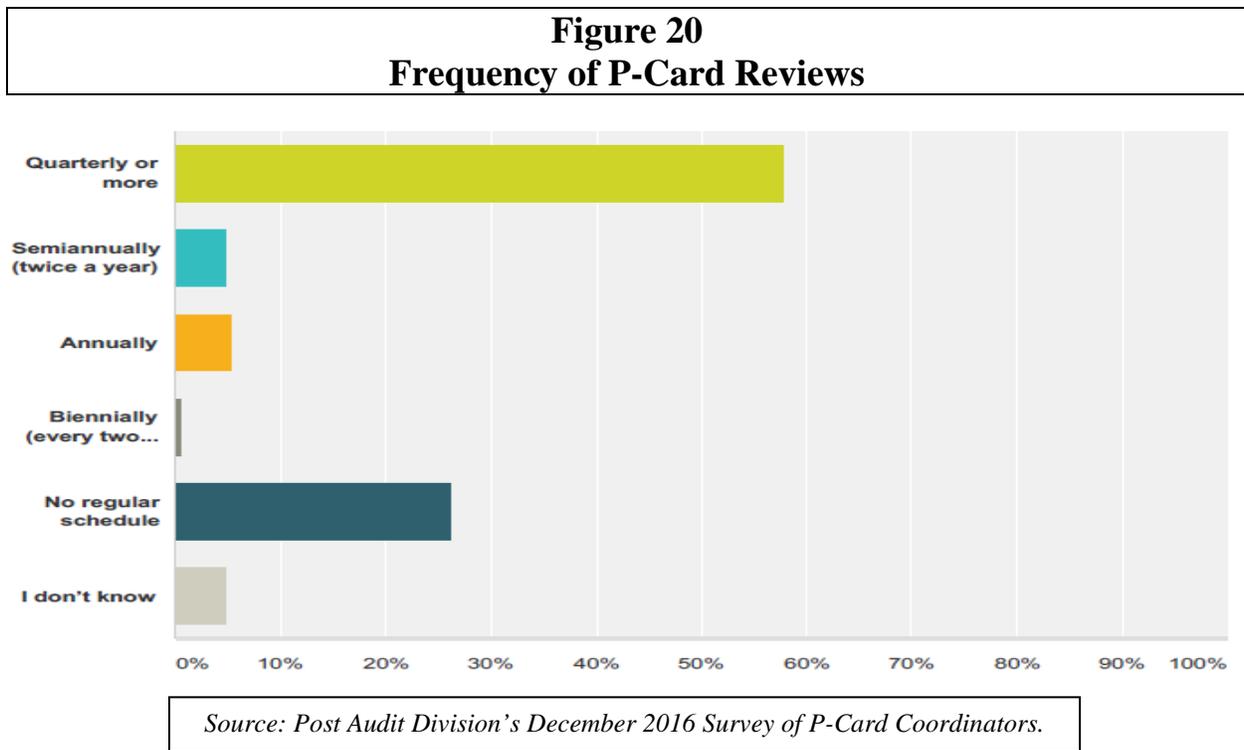
Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

The survey asked a series of questions about an agency’s internal reviews of P-Card transactions. As shown in Figure 19, a vast majority (83 percent of respondents) indicate that they conduct internal reviews of P-Card transactions

Figure 19	
Does the Agency Conduct Internal Reviews of Transactions?	
Answer Choices	Responses
Yes	82.83% (164)
No	12.12% (24)
I Don’t Know	5.05% (10)

Source: Post Audit Division’s December 2016 Survey of P-Card Coordinators.

With respect to the frequency of these internal P-Card reviews, about 58 percent of those surveyed indicate that P-Card reviews are done quarterly or more. However, 35 percent indicated there is no regular schedule for P-Card reviews, as shown in Figure 20.

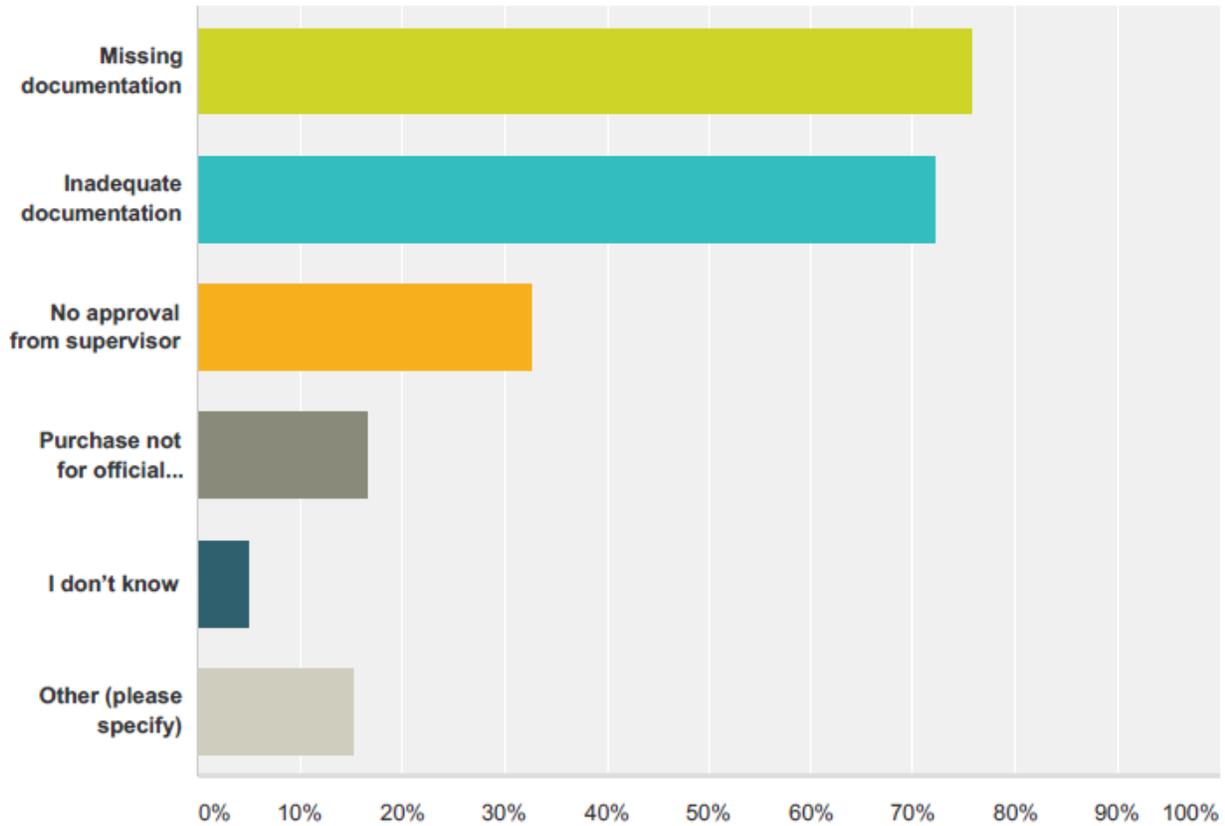


P-Card coordinators were also asked to indicate all of the documentation they use to determine transaction legitimacy. Figure 21 shows that 95 percent of respondents indicated that an internal P-Card review consisted of reviewing itemized receipts, and 90 percent review detailed invoices. Additionally, over 70 percent indicated that they review purchase orders, receiving reports, and cardholder signatures to determine a transaction’s legitimacy.

Figure 21		
Ways to Determine Transaction Legitimacy		
Answer Choices	Responses	
Review Itemized Receipts	94.95%	(188)
Review Detailed Invoices	89.9%	(178)
Approved Purchase Orders	71.72%	(142)
Receiving Report	70.71%	(140)
Cardholder Writes Purpose on Receipt, Invoice, Etc.	49.49%	(98)
Cardholder Signature	71.72%	(142)
Supervisor Signature	56.57%	(112)
Visual Inspection	51.01%	(101)
I Don't Know	0.51%	(1)
<i>Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.</i>		

When asked about conditions that would cause them to question a transaction's legitimacy, over 70 percent of respondents indicated that missing and inadequate documentation lead to transactions being questioned. An additional 33 percent who responded said that the lack of a supervisor's approval was a reason for questioning transactions. Figure 22 details the responses.

Figure 22
Questioning Transactions



Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

Recipients were asked to indicate approximately how many transactions they flagged for review on a weekly basis. As Figure 23 shows, 49 percent of respondents indicate that they flag approximately 1 to 5 transactions for review per week. Another 35 percent indicate that they do not flag **any** transactions for review on a weekly basis.

Figure 23
Number of Weekly Transactions Questioned

Answer Choices	Responses
None	34.85% (69)
1 to 5	49.49% (98)
6 to 15	8.08% (16)
16 to 30	3.03% (6)
31 or more	0.51% (1)
I Don't Know	4.04% (8)

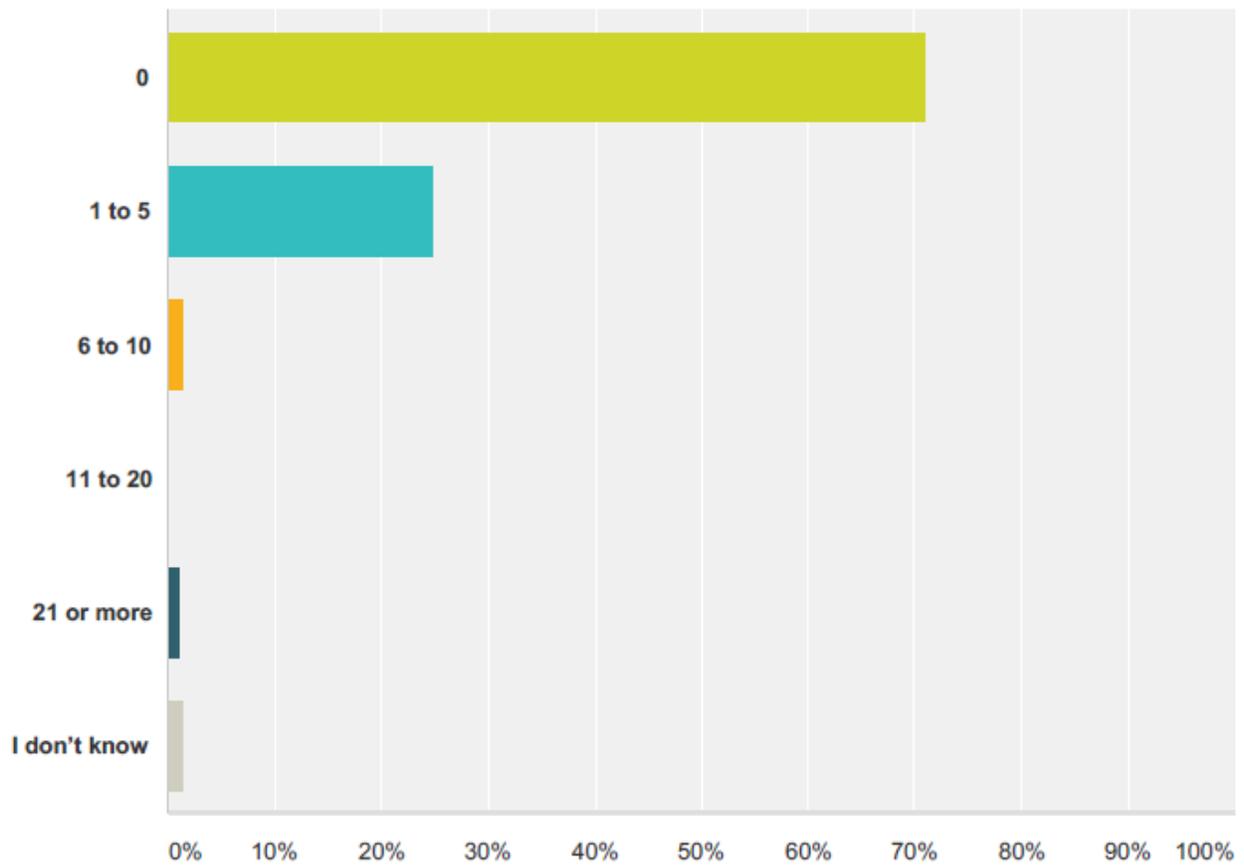
Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

When a questionable transaction is determined to have been fraudulent or indicative of misuse or abuse, survey recipients were asked to indicate who they are supposed to notify about the transaction. Figure 24 shows that when fraud, misuse, and abuse are found, most notifications go to the WWSAO. In addition, 75 percent of respondents also notify their superiors.

Figure 24 Notifications of Fraud, Misuse, and Abuse		
Answer Choices	Responses	
My Superior	75.63%	(149)
WV State Auditor's Office	85.79%	(169)
Citi Bank	53.3%	(105)
I Don't Know	0.51%	(1)
Other	7.11%	(14)
<i>Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.</i>		

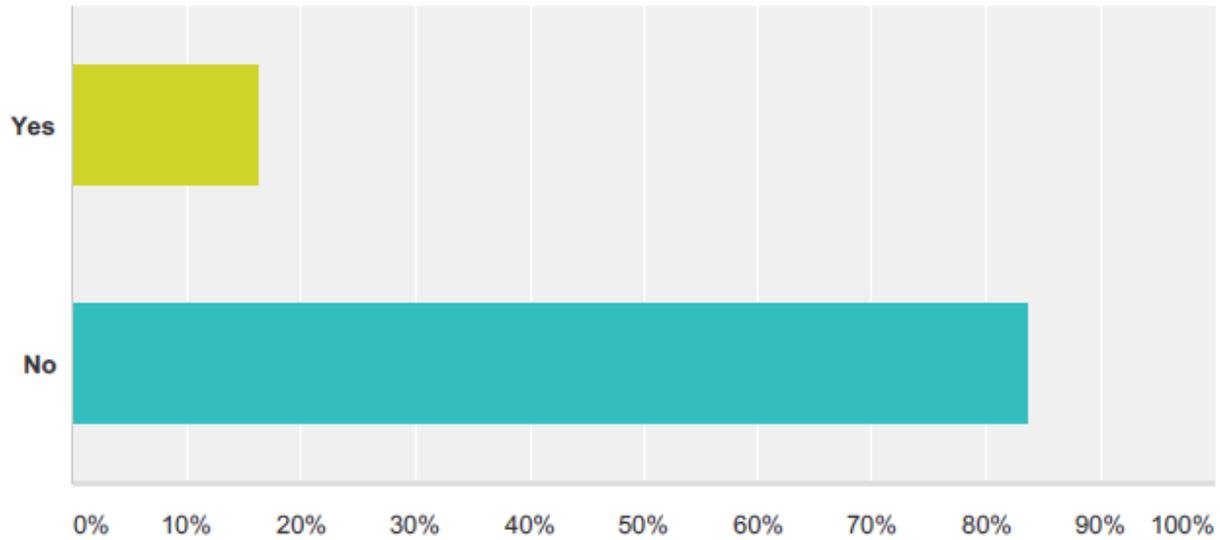
Figure 25 shows that 70 percent of those surveyed indicate that they have identified zero instances of misuse or abuse. However, 25 percent said that there were 1 to 5 instances in which misuse and abuse were found. In addition, Figure 26 shows, **17 percent of respondents indicated that they have identified at least one case of fraud.**

Figure 25
Number of Times Misuse and Abuse Found



Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

**Figure 26
Cases of Fraud**



Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

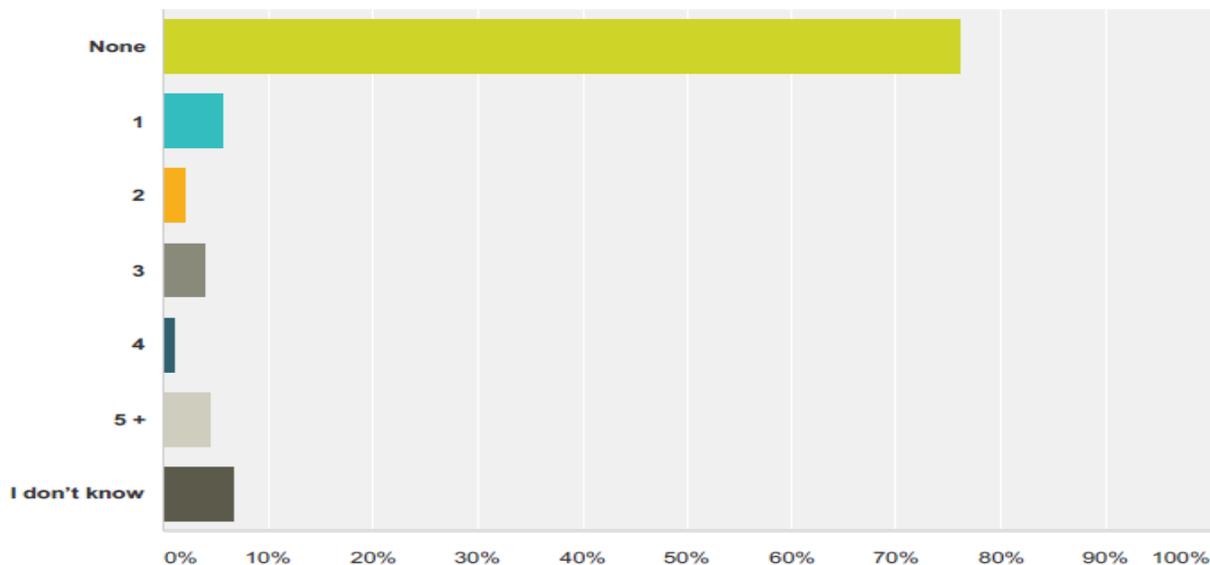
When asked about their policies regarding P-Card revocations, Figure 27 shows that over 70 percent of respondents do not have a set number of infractions that lead to the revocation of a P-Card. Approximately five percent have a zero tolerance policy in which P-Cards are revoked after one infraction or misuse.

Figure 27 Number of Infractions Before P-Card is Revoked		
Answer Choices	Responses	
1	4.57%	(9)
2	1.52%	(3)
3	6.09%	(12)
4	0%	(0)
5+	0%	(0)
No Set Limit,	70.56%	(139)
I Don't Know	12.69%	(25)
Cardholders Are Not Reprimanded	4.57%	(9)

Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

Finally, recipients were asked how many times they have revoked an individual's P-Card privileges. As seen in Figure 28, 76 percent of those surveyed indicate that they have never revoked an individual's P-Card privileges.

Figure 28
Number of P-Card Revocations



Source: Post Audit Division's December 2016 Survey of P-Card Coordinators.

The results of the final section of the survey indicate that while most respondents do require prior written or verbal approval, this requirement may vary depending upon the amount of a P-Card transaction. Additionally, the survey also indicates that most agencies conduct internal reviews to determine the legitimacy of transactions, and use a variety of transaction documentation to aid in their reviews. While approximately 70 percent of respondents indicated that they have found no instances of misuse or abuse, **nearly 30 percent have identified cases of misuse or abuse, and nearly 20 percent have identified at least one instance of fraud.** Finally, it does not appear that most agencies have clear policies regarding the revocation of P-Card privileges, and such revocations do not occur frequently.

Conclusion

The survey identified a number of strengths of the Purchasing Card Program, including the trainings and the customer support offered to state agencies by the State Auditor's Office. However, the survey also highlights some areas of concern as it relates to the distribution of P-Cards, the workload of P-Card coordinators, and the extent to which agencies are able to monitor compliance with P-Card policies. The Post Audit Division will be conducting a statewide analysis of P-Card transaction data to determine if there are systemic issues with P-Card transactions. In addition, the Legislative Auditor will evaluate whether the manner and processes for the distribution of P-Cards are appropriate and efficient. The results of these analyses will be reported to the Legislature at a future interim date.

Appendix A

Number of Purchasing Cards and Permanent Full Time Employees (FTE) by Agency as of October 31, 2016

Agency Number	Agency Name	Number of cards	Number of FTE Employees	Percentage of Cards to Employees
LEGISLATURE		10	183	5%
2100	Senate	3	41	7%
2200	House of Delegates	2	44	5%
2300	Joint Expenses	5	98	5%
SUPREME COURT		238	1,427	17%
2400	Supreme Court	238	1,427	17%
ELECTORAL FUNCTIONS		77	916	8%
0100	Governors Office	8	48	17%
1200	Auditors Office	19	178	11%
1300	Treasurers Office	2	130	2%
1400	Department of Agriculture	38	325	12%
1500	Attorney General	4	182	2%
1600	Secretary of State	6	55	11%
DEPARTMENT OF ADMINISTRATION		45	729	6%
0203	Consolidated Public Retirement Board	2	86	2%
0209	Finance Division/Secretary of Administration	12	19	65%
0210	Information Services and Communications/Office of Technology	9	256	4%
0211	General Services Division	4	108	4%
0213	Purchasing Division	5	40	13%
0214	Surplus Property	0	11	0%
0215	Travel Management	0	14	0%
0218	Board of Risk and Insurance Management	1	22	5%
0219	Public Employees Grievance Board	4	12	33%
0220	Ethics Commission	0	6	0%
0221	Public Defenders Office	2	23	9%
0222	Division of Personnel	0	61	0%
0225	Public Employees Insurance Agency	2	46	4%
0228	Prosecuting Attorneys Institute	1	3	33%
0232	Retiree Health Benefit Trust Fund	0	2	0%
0233	Real Estate Division	3	20	15%

DEPARTMENT OF COMMERCE		539	1,548	35%
0304	Division of Tourism	15	58	26%
0305	Division of Forestry	92	78	118%
0306	Geological and Economic Survey	13	34	39%
0307	West Virginia Development Office	11	78	14%
0308	Division of Labor	7	86	8%
0310	Division of Natural Resources	382	735	52%
0314	Division of Miners Health, Safety and Training	12	123	10%
0319	Board of Coal Mine Health and Safety	1	2	50%
0323	Workforce West Virginia	6	331	2%
0327	Secretary of Commerce	0	18	0%
0328	Division of Energy	0	6	0%

DEPARTMENT OF HEALTH & HUMAN RESOURCES		216	5,582	4%
0501	Secretary of Health and Human Resources	0	5	0%
0506/0511	Health and Human Resources	208	5,512	4%
0507	Health Care Authority	6	41	15%
0510	Human Rights	2	24	8%

DEPARTMENT OF EDUCATION & THE ARTS		53	815	7%
0431	Secretary of Education and the Arts	7	31	23%
0432	Division of Culture and History	8	114	7%
0433	Library Commission	2	43	5%
0439	Educational Broadcasting Authority	8	69	12%
0932	Division of Rehabilitation Services	28	560	5%

DEPARTMENT OF EDUCATION		11	667	2%
0402	Department of Education	9	508	2%
0403	West Virginia Schools for the Deaf and Blind	2	159	1%

DEPARTMENT OF ENVIRONMENTAL PROTECTION		231	825	28%
0311	Environmental Quality Board	1	2	50%
0312	Solid Waste Management Board	2	9	22%
0313	Department of Environmental Protection	227	812	28%
0315	Oil and Gas Conservation Commission	1	2	50%

DEPARTMENT OF MILITARY AFFAIRS & PUBLIC SAFETY		360	5,406	7%
0601	Secretary of Military Affairs and Public Safety	3	21	14%
0603/0604	Adjutant General and Armory Board	116	449	26%
0605	Parole Board	2	17	12%

0606	Homeland Security and Emergency Management	4	40	10%
0608	Division of Corrections	82	2,075	4%
0612	West Virginia State Police	62	1,025	6%
0615	Regional Jail and Correctional Facility Authority	16	1,046	2%
0619	Fire Commission	39	49	80%
0620	Division of Justice and Community Services	4	35	12%
0621	Division of Juvenile Services	27	611	4%
0622	Division of Protective Services	5	41	12%

DEPARTMENT OF REVENUE		93	966	10%
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0303	Division of Financial Institutions	23	24	96%
0701	Secretary of Revenue	0	8	0%
0702	Tax Division	14	361	4%
0703	State Budget Office	1	8	13%
0704	Insurance Commissioner	24	274	9%
0705	Lottery Commission	21	174	12%
0706	Municipal Bond Commission	2	3	67%
0707	Racing Commission	1	36	3%
0708	Alcohol Beverage Control Administration	6	73	8%
0709	Office of Tax Appeals	1	6	17%

BUREAU OF SENIOR SERVICES		3	32	9%
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0508	Bureau of Senior Services	3	32	9%
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DEPARTMENT OF TRANSPORTATION		388	5,779	7%
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0802	Division of Motor Vehicles	4	593	1%
0803	Division of Highways	271	4,794	6%
0804	State Rail Authority	3	18	17%
0805	Division of Public Transit	1	9	11%
0807	Aeronautics Commission	5	2	250%
0808	Office of Administrative Hearings	1	26	4%
0809	WV Parkways Authority	103	337	31%

DEPARTMENT OF VETERANS ASSISTANCE		37	230	16%
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0613	Veterans Affairs	25	186	13%
0618	Veterans Home	12	44	27%

MISCELLANEOUS BOARDS & COMMISSIONS		77	432	18%
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0316	Water Development Authority	2	15	14%
0505	Board of Barbers and Cosmetologist	2	8	25%

0509	Hospital Finance Authority	0	1	0%
0901	Appraiser Licensing Certification Board	3	4	75%
0902	Board of Funeral Service Examiners	2	1	200%
0903	Board of Professional Surveyors	1	2	63%
0904	Board of Counseling	1	1	100%
0905	Board of Social Work	2	1	200%
0906	Board of Licensed Practical Nurses	3	4	75%
0907	Board of Registered Nurses	3	14	22%
0908	Board of Chiropractic Examiners	1	1	100%
0909	Board of Dentistry	1	3	33%
0911	Board of Occupational Therapy	1	1	100%
0912	Board of Optometry	1	1	100%
0913	Board of Pharmacy	3	9	33%
0914	Board of Psychologists	1	1	100%
0915	Board of Medical Imaging And Radiation Therapy Technicians	4	2	200%
0917	Board of Professional Engineers	1	5	20%
0918	Board of Accountancy	1	3	33%
0919	Board of Architects	1	1	100%
0921	West Virginia Board of Osteopathic Medicine	1	3	33%
0922	Board of Physical Therapy	2	2	100%
0923	Board of Veterinary Medicine	1	2	57%
0926	Public Service Commission	5	271	2%
0927	Real Estate Commission	2	5	40%
0930	Board of Speech Language Pathology and Audiology	1	1	100%
0935	Board of Respiratory Care	1	1	100%
0936	Board of Licensed Dietitians	2	0	N/A
0937	WV Board of Acupuncture	1	0	N/A
0938	Massage Therapy Licensure Board	1	1	100%
0939	Courthouse Facilities Improvement Authority	1	1	100%
0941	National Coal Heritage Area Authority	3	5	63%
0944	Economic Development Authority	11	11	100%
0945	Board of Medicine	2	15	13%
0946	Municipal Pension Oversight Board	3	3	100%
0947	Enterprise Resource Planning Board	5	34	15%
0948	Board of Hearing Aid Dealers	0	0	N/A
0950	Board of Treasury Investments	1	0	N/A

HIGHER EDUCATION POLICY COMMISSION		3,842	11,090	35%
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0441/0442 /0943	Higher Education Policy Commission and Center for Nursing	14	72	20%
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0463	West Virginia University	2,724	6,856	40%
0471	Marshall University	301	1,763	17%
0476	West Virginia School of Osteopathic Medicine	104	276	38%
0482	Bluefield State College	49	183	27%
0483	Concord University	54	264	20%
0484	Fairmont State University	210	432	49%
0485	Glenville State College	40	189	21%
0486	Shepherd University	131	455	29%
0488	West Liberty University	107	258	41%
0490	West Virginia State University	80	289	28%
0495	West Virginia Network for Educational Telecomputing	28	53	53%

COUNCIL FOR COMMUNITY AND TECHNICAL COLLEGE		169	1,205	14%
0420	Council For Community and Technical College Education	6	16	38%
0444	Mountwest Community and Technical College	18	127	14%
0445	New River Community and Technical College	32	124	26%
0446	Pierpont Community and Technical College	N/A	107	N/A
0447	Blue Ridge Community and Technical College	30	141	21%
0464	West Virginia University at Parkersburg	7	198	4%
0487	Southern West Virginia Community and Technical College	13	167	8%
0489	West Virginia Northern Community and Technical College	21	125	17%
0492	Eastern West Virginia Community and Technical College	5	36	14%
0493	Bridgevalley Community and Technical College	37	165	22%

Sources:

Number of cards obtained from the WV State Auditor's Office.

Number of FTE Employees obtained from the WV State Budget Office.