West Virginia University

Procurement Contracting and Payment Services

August 17, 2026

To: West Virginia State Joint Committee on Government and Finance
West Virginia State Oversight Committee on Education Accountability

Re: West Virginia University External Audit of Procurement Contracting and Payment Services

In compliance with West Virginia Code 18B5-4(r)(3), West Virginia University has participated in an external audit of Procurement, Contracting, and Payment Services including our operations, processes, controls and technology. This independent audit was conducted by Matrix Consulting Group and is attached for your review.

We will be happy to discuss the results of this audit with members of your committees as you wish. Please contact me on cell at (440) 725-9203 or at jeff.pratt@mail.wvu.edu with any questions or comments.

Sincerely,

Jeffrey Pratt
Assistant Vice President, CPO
West Virginia University

PURCHASING PERFORMANCE AUDIT FINAL REPORT

AUGUST 12, 2026

WEST VIRGINIA UNIVERSITY

MATRIX
CONSULTING GROUP

TABLE OF CONTENTS

INTRODUCTION	1
ORGANIZATIONAL PROFILE	4
PERFORMANCE REVIEW	13
COMPLIANCE REVIEW	25
APPENDIX A: PROFILE	29
APPENDIX B: COMPARATIVE REPORT	44

1. INTRODUCTION

This report presents the results and findings of the purchasing performance audit conducted by the Matrix Consulting Group for West Virginia University (WVU). The audit was performed pursuant to West Virginia Code §18B-5-4, which requires an independent performance audit of the purchasing functions and duties of each state institution of higher education not less than once every three years.

1.1 INTRODUCTION

The purpose of this audit was to conduct an independent performance audit of all purchasing functions and duties of WVU's Procurement, Contracting, and Payment Services (PCPS) department, covering the three fiscal years from July 1, 2022, through June 30, 2025. The audit evaluated the following areas identified in the governing statute and the project scope:

- Compliance with state law and the rules, policies, and procedures of the WVU Board of Governors as they apply to purchasing.
- Whether professional procurement procedures are established and maintained within the University.
- Whether the Chief Procurement Officer (CPO) is performing the responsibilities, duties, and remedies outlined in the WVU Board of Governors Purchasing Rule and Procurement Manual.
- Whether purchases were made in conformance with governing policy, for both purchases not requiring competitive bidding ($50,000 and below) and purchases requiring competitive bidding (those exceeding $50,000), with construction governed by a $100,000 threshold.
- Whether the Purchasing Card (PCard) program is managed in conformance with West Virginia Code §12-3-10a and Title 148CSR-C.
- Identification of best business practices that WVU may adopt to improve efficiency and performance.

1.2 AUDIT APPROACH

The audit was conducted along four complementary lines of analysis. First, a current-state review profiled PCPS's organization, staffing, technology, and the status of findings from the prior 2023 audit. Second, a compliance review tested statistically meaningful samples of purchase orders and PCard transactions against the specific documentation and approval requirements of the Procurement Manual and PCard Manual. Third, a performance review assessed organizational structure and staff utilization, benchmarked WVU against six peer institutions, and analyzed procurement cycle times using transaction-level requisition and purchase-order data. Fourth, findings were consolidated into recommendations for improvement. The compliance and performance findings were reviewed with PCPS staff, whose context and documentation are reflected throughout this report.

1.3 SUMMARY OF KEY FINDINGS

While a more detailed analysis is provided in the following chapters, the points below summarize the audit's key findings. The findings are organized into operational findings, which address the overall effectiveness and efficiency of the procurement function, and compliance findings, which address conformance with governing policy.

OPERATIONAL FINDINGS

- In most respects, PCPS operates as an effective procurement organization that meets or exceeds many industry best practices. The department directs a high share of University spend to competitively established sources (competitive procurement accounts for approximately 81% of total spend) and maintains a low policy-violation rate of less than one percent.
- PCPS maintains an automated PCard monitoring capability that identified and dispositioned more than 1,000 confirmed violations over the three-year period. This is a meaningful detection control that compares favorably with peer institutions, several of which do not track a formal violation rate.
- Procurement governance is properly established: the President formally designated the Chief Procurement Officer in 2021, and the CPO has delegated purchasing authority to 15 buyers through signed designation forms. Each form specifies a dollar threshold and is filed with the Attorney General and the State Auditor, with buyer qualifications documented.
- Benchmarking against six peer institutions indicates that WVU operates the only fully centralized purchasing model in the comparator group, does not maintain a dedicated contracts management function, and has the leanest accounts payable staffing in the group.
- Procurement cycle-time analysis shows an overall average requisition-to-purchase-order cycle of approximately 3.6 days, with variation by purchase type. Catalog (PunchOut) orders are issued in roughly one day, while non-catalog purchases average approximately 6.8 days and sole-source purchases average approximately 12.5 days. Half of all purchase orders are issued within one day of requisition submission.
- WVU operates across four principal systems (Jaggaer/Mountaineer Marketplace, Chrome River/MyExpenses, Oracle, and wvOasis), where several peers have consolidated onto fewer integrated platforms. The University is currently implementing Workday, which should help streamline its technology suite.

COMPLIANCE FINDINGS

- Purchase-order compliance testing of 295 purchase orders found that they were properly documented and procured in accordance with an appropriate method.
- PCard compliance testing of 180 sampled transactions found the program to be well controlled, with two confirmed substantive exceptions (sales tax charged on one transaction and one Amazon purchase not made through the University’s business account) and a pattern of reconciliations

completed beyond the 30-day target that is characterized as a process-timeliness observation rather than a violation.

The detailed narrative and analysis supporting each of these findings are provided in the chapters that follow.

1.4 SUMMARY OF RECOMMENDATIONS

Based on the findings listed throughout this report, the project team developed the following list of recommendations:

#	Recommendation	Priority
1	Evaluate staffing levels assigned to accounts payable (AP). WVU has the lowest staffing level assigned to this function among identified peers.	Medium
2	Consolidate purchasing software functions into fewer systems. This should be attained through the implementation of Workday.	Medium
3	Implement a brief customer survey to supplement the existing relationship-based approach of receiving feedback on the procurement process.	Low
4	Continue to monitor Amazon Business Account usage and provide reminders/training on sales tax application and reconciliation deadlines for PCards.	Low

2. ORGANIZATIONAL PROFILE

The following sections provide a descriptive profile of the procurement function at West Virginia University, including its organization and staffing, use of technology, workload, governing policies, status of prior audit findings, and an assessment of procurement practices against established best practices.

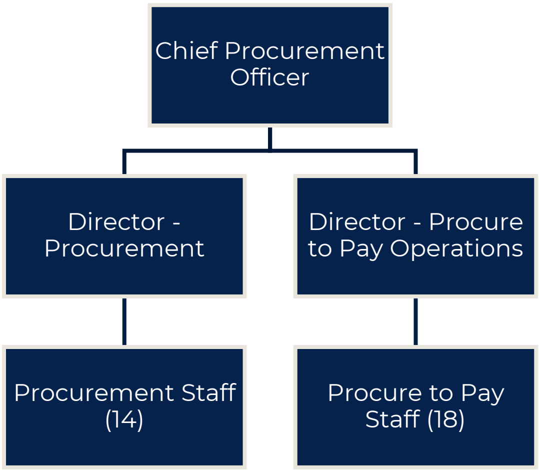
2.1 INTRODUCTION

The WVU Procurement, Contracting, and Payment Services Department (PCPS) manages the University's sourcing, procurement, supplier contracting, and payments. The organization assists departments in locating goods and services, registers suppliers to do business with the University, seeks to obtain maximum value in purchases through negotiations and solicitation processes, manages purchasing cards, oversees travel arrangements, and processes invoices for payment. PCPS focuses on streamlining the procurement of needed goods and services while increasing accountability, achieving savings, and strategically directing the University's spend.

2.2 STAFFING AND ORGANIZATIONAL STRUCTURE

PCPS is overseen by the Chief Procurement Officer (CPO) and has two units: Procurement and Procure to Pay Operations, each led by a Director. Procurement is responsible for sourcing goods and services, processing requisitions, developing specifications, and reviewing and managing contracts. Procure to Pay Operations handles payments, procurement systems, the PCard program, and supplier registration. The following organizational chart represents the existing PCPS organizational structure:

PCPS ORGANIZATIONAL STRUCTURE



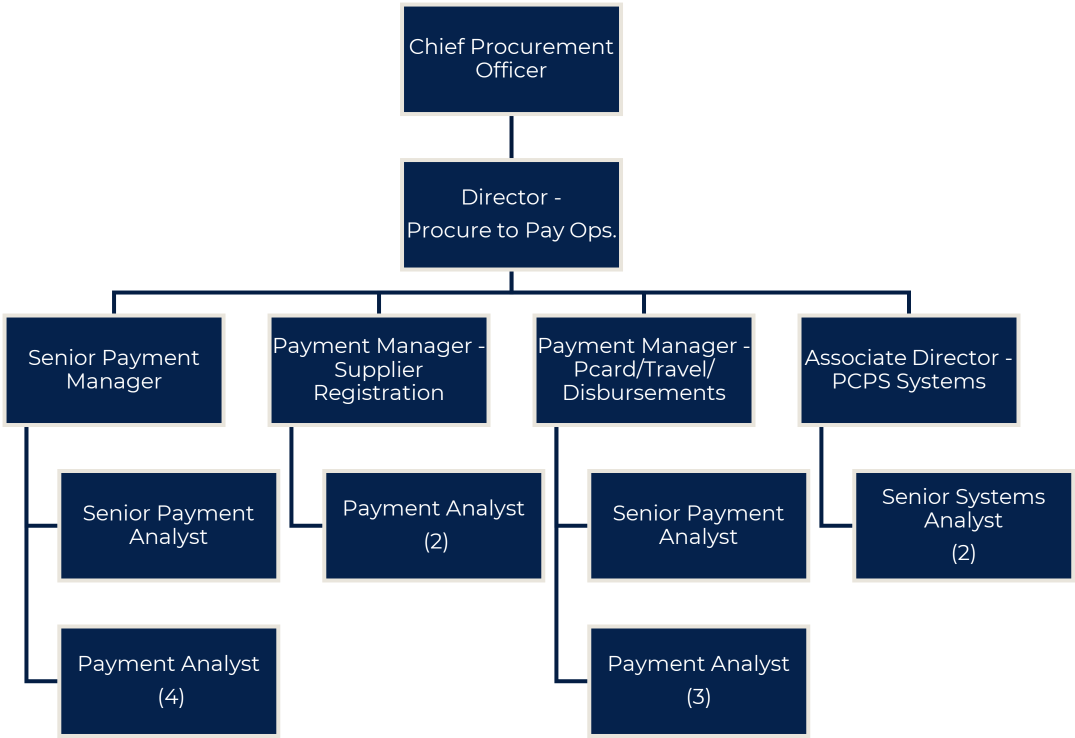
The specific organizational structure for Procurement is shown in the next graphic:

PROCUREMENT ORGANIZATIONAL STRUCTURE

Procurement is structured primarily around Category Managers, who manage sourcing and supplier relationships across five core functional areas – lab supplies, construction services, IT, professional services, and facilities/travel/operations. Each Manager is supported by a Category Analyst, and the entire department is supported by Purchasing Agents.

The structure of the Procure to Pay Department is shown below:

PROCURE TO PAY OPERATIONS ORGANIZATIONAL STRUCTURE



Procure to Pay Operations is structured based on four core functional areas – PCPS systems, payments, supplier registration, and management of the PCard/travel/disbursement programs. Each Payment Manager and the Associate Director receive support from Analysts assigned to their respective functional area.

2.3 TECHNOLOGY SYSTEMS

The Department utilizes a number of technology tools to assist in the management of purchasing, facilitate invoice payment, conduct analysis on spending and contracting, and ensure accountability for purchases. The following table summarizes the key software tools and applications used by staff:

System	Purpose/Use
Jaggaer (Mountaineer Marketplace)	Requisitions, purchase orders, change orders, contracts, sourcing, supplier management, invoicing, receiving, spend analytics.
Chrome River (MyExpenses)	PCard reconciliation and reimbursements.
Oracle (MAP)	Vendor master, payments, chart of accounts, human resource information, grants information.

System	Purpose/Use
wvOasis	State of WV's financial system. Where payments are issued after being interfaced from WVU's systems.
Dun and Bradstreet	Supplier risk assessment.
IRS TIN Matching	Used to complete TIN matching for suppliers.
Oversight	Fraud detection tool -- split purchases, duplicate payments, unallowable travel and expense transactions, etc.
Oracle's Unifier	Facilities management system -- inventory, capital projects, locations.

WVU is currently implementing Workday as its centralized purchasing software (replacing Jaggaer), with an approximate go-live date of July 2027.

2.4 POLICIES AND PROCEDURES

The procurement function is governed by several key policies and procedures. This includes rules set by the WVU Board of Governors, State requirements, and internal program manuals for procurement and PCard functions.

Document	Summary
PCard Manual	Updated January 15, 2025. Provides an overview of requirements and processes related to the PCard program. This includes guidance on obtaining and using a PCard, documentation and reconciliation practices, and information regarding violations/discipline.
Procurement Manual	Updated November 1, 2023. Guides WVU employees through procuring goods and services while remaining in compliance with WVU requirements/State laws. Provides an overview of procurement methods and related processes (specification development, audits, payments, supplier relations).
Business Associate Agreements	Updated October 23, 2023. Provides guidelines on when a Business Associate Agreement (BAA) may be required and how to engage with the process.
Flow Charts	The University has developed various flowcharts for major procurement processes, including requisitions, purchase orders, RFPs, RFBs, and service agreements.
Internal Contracting Guidelines	Updated March 2025. Provides guidelines to Procurement Officials when contracting for goods and services. Specifies that contracts should be reviewed by WVU legal

Document	Summary
	authority and utilize contract templates. Establishes roles and responsibilities for the review, negotiation, and management of contracts.
PO Process/Checklist	Revision date not posted. Internal SOP document guiding PCPS staff on the process of managing requisitions and generating purchase orders. This is accompanied by a separate checklist document for converting a requisition to a PO.

CODE SECTIONS

The State of West Virginia has a number of code sections dictating procurement operations at WVU. These were provided to the project team in a table showing the code section, title, and a link to the relevant code section:

Section	Title
§ 18B-5-3	Authority to contract for programs, services, and facilities
§ 18B-5-4	Purchase or acquisition of materials, supplies, equipment, services, and printing
§ 18B-5-5	Prequalification disclosure by vendors; register of vendors; exceptions; suspension of vendors
§ 18B-5-9	Higher education fiscal responsibility
§ 18B-19-11	Authorization to lease-purchase
§ 5A-3-12	Prequalification disclosure and payment of annual fee by vendors required; form and contents; register of vendors; false certificates; penalties
§ 5A-3-29	Penalty for violation of article
§ 5A-3-30	Statement of purpose; obtaining money and property under false pretenses or by fraud from the state; penalties; definition
§ 5A-3-31	Corrupt actions, combinations, collusions or conspiracies prohibited; penalties

Section	Title
§ 5A-3-32	Power of director to suspend right to bid; notice of suspension
§ 5A-3-33	Review of suspension by secretary
§ 5A-3-33b	Scope (Debarment of Vendors)
§ 5A-3-33c	Duties (Debarment of Vendors)
§ 5A-3-33d	Grounds for debarment
§ 5A-3-33e	Debarment procedure
§ 5A-3-33f	Effects of debarment
§ 18B-5-4a	Construction Projects
§ 5-22-1	Bidding required; government construction contracts to go to lowest qualified responsible bidder; procedures to be followed in awarding government construction projects; penalties for violation of procedures and requirements debarment; exceptions.
§ 5-22-1a	Permitting government construction contracts arising out of declared states of emergency on open-ended quantity or unit price basis; types of contracts allowed for construction projects; specific location of construction project not required in solicitation; certain bonds discretionary; other bidding requirements applicable.
§ 5-22-2	Designation of time and place for opening of bids; right to reject or withdraw bid; bid resubmission; bid validity date.
§ 5-22-3	Certain labor requirements not to be imposed on contractor or subcontractor.
§ 5-22-4	Negotiation when all bids exceed budgeted amount.

Section	Title
§§ 5-22A-1 to 5-22A-16	Design-Build Procurement Act
§§ 5-22B-1 to 5-22B-19	Government construction management at-risk contracts.

PURCHASING THRESHOLDS

The University has a competitive solicitation threshold of $50,000 ($100,000 for construction projects), with a number of alternative procurement methods for items under the competitive threshold. This includes:

- Catalog purchases from established cooperative contracts.
- Non-catalog purchases, where requestors are encouraged to acquire multiple quotes from prospective suppliers.
- Direct payments for utilities, subscriptions, and essential services.
- Emergency purchases, which require separate procedures and documentation.
- Sole or Single Source justifications.
- Certain essential services exempt from solicitation.
- Use of procurement cards (PCards).

Purchases exceeding the $50,000/$100,000 require engagement in the RFP/I/B/Q process, depending on specific purchase requirements.

2.5 PRIOR AUDIT FINDINGS

The Matrix Consulting Group has conducted prior procurement audits for the University, the two most recent of which analyzed the 2016-2019 and 2020-2023 time periods. These audits yielded both compliance-related findings and operational recommendations aligned with industry best practices. The following table outlines findings from the previous two audits that were either marked as in progress, incomplete, or a new finding:

PRIOR AUDIT FINDINGS

Finding/Recommendation	Current Status/Notes

A customer survey has been conducted within the last three years to elicit feedback regarding WVU service levels and practices. (This recommendation was provided in the 2016-2019 report).	As of this audit cycle, PCPS does not conduct formal customer surveys to gauge feedback. The University utilizes a relationship-based approach to interfacing with its internal customers via regular meetings with key stakeholders. This involves the CPO and Directors interfacing with stakeholders to capture feedback and ensure PCPS is meeting their needs.
Vendors are evaluated at the completion of the provision of design and engineering services. Those vendors not receiving a satisfactory rating are not eligible for continued placement on the master contract. (This recommendation was provided in the 2016-2019 report).	As of this audit cycle, WVU has implemented the Supplier Risk Scorecard system. This organizes vendors by total spend and potential impact to WVU. This process has resulted in the designation of 223 Key Suppliers (Tier 1 or Tier 2), which account for around 70% of WVU's spend. Top tier suppliers are evaluated annually by PCPS, and risk scorecard results are shared with WVU internal audit.
A review of PO transactions noted mismatches between vendor invoice totals and totals found on POs. The breakdown is as follows: • \$0-24,999: 9 occurrences. • \$25,000-\$49,999: 5 occurrences. • \$50,000+: 17 occurrences.	These were the only discrepancies noted among PO transactions during the previous audit. Additional documentation was provided to the project team by PCPS that explained the deficiency, primarily due to missing/duplicative documentation attached to the PO.
A review of PCard transactions showed minimal infractions, with none related to transactions between 2019 and 2020, one instance of incorrect sales tax application in 2020-2021, and three instances of incorrect sales tax application in 2021-2022.	It was recommended that additional training on PCard usage be provided as necessary, in order to educate both cardholders and vendors on appropriate transaction methods. As of this audit cycle, PCPS has been conducting training for internal staff as well as its external stakeholders since 2023.
The procurement manual was last updated in 2017. The PCard manual and travel expense guide were each updated in 2022.	WVU's procurement manual was last updated in 2023, while its Research Corporation procurement manual was last updated in 2024. A procurement construction manual update is

	in progress. Updates to procurement manuals are now on an annual refresh cycle.

While the table above identifies potential discrepancies and recommendations for improvement, the prior audit report also highlighted several operational strengths of the procurement function at WVU. These are summarized below:

- In many respects, PCPS operates as a highly effective organization, adhering to or exceeding industry best practices and meeting performance and accountability standards across a number of areas.
- The Department is proactive in managing and directing the University's spend to suppliers of choice, such as those with existing contracts or through selected catalogs.
- The Department proactively implements technology to improve efficiency and accountability and manages relationships with vendors and University Departments to ensure clarity on policies and procedures.
- PCPS has clear policies and procedures to govern procurement activity. The procurement manual was last updated in 2017, and the BOG Procurement Rule was modified in 2019. PCPS is currently updating the procurement manual with an expected publication date of mid-year 2023. The PCard manual and travel expense guide were each updated in 2022.
- The Department has instituted a digital system called Oversight that audits PCard transactions and posts audit findings. They have also hired systems analysts to assist in auditing the PCard program.
- The University's purchasing thresholds and standard payment terms are comparable to those of peer universities, but the approvals required from the State for payment issuance are beyond the range of common practice among the same universities.
- The Department has created a team of analysts who screen and audit PCard transactions to ensure compliance with all PCard rules and regulations. This has decreased the number of infractions that went unchecked.

3. PERFORMANCE REVIEW

This chapter assesses the performance of the procurement function through three lenses: a comparative benchmarking analysis against six peer institutions; an analysis of procurement cycle times using transaction-level data; and an assessment of the Chief Procurement Officer function, buyer qualifications, and delegated authority.

3.1 COMPARATIVE BENCHMARKING

The project team benchmarked WVU against six peer institutions — Iowa State University, Kansas State University, the University of Georgia, the University of Maryland, the University of Virginia, and the University of Wisconsin. Data were gathered through a questionnaire distributed to each institution's purchasing function, supplemented by online research where an institution did not respond. Some measures have limited comparator data because several institutions did not respond and online research yielded few results; these gaps are noted in the tables.

COMPARATOR INSTITUTIONS

The table below provides basic institutional context including enrollment, faculty count, and research expenditure (due to the wide availability of these metrics across comparators) to help calibrate the relative size and complexity of each institution's procurement and financial operations.

INSTITUTIONAL PROFILE (FALL 2024 / FY 2024)

Institution	Total Enrollment	Full-Time Faculty	Research Expenditure
West Virginia University	23,643	2,399	$259m
Iowa State University	30,380	2,144	$462m
Kansas State University	20,295	1,247	$265m
University of Georgia	43,146	3,051	$628m
University of Maryland	41,725	3,696	$1,540m
University of Virginia	26,409	3,133	$814m
University of Wisconsin	51,044	5,471	$1,933m

WVU is among the smaller institutions in this comparator group, with a total enrollment of 23,643 and research expenditures of approximately $259 million. The University of Wisconsin is the largest by all three measures, with more than twice WVU's enrollment and nearly eight times its research expenditure.

Although enrollment, faculty, and research expenditure may not directly indicate purchasing workload, they provide context when comparing these institutions.

DATA SOURCE

Institution	Questionnaire Response	Online Research
Iowa State University	No	Yes
Kansas State University	Yes	—
University of Georgia	Yes	—
University of Maryland	No	Yes
University of Virginia	No	Yes
University of Wisconsin	Yes	—

Some institutions provided full or partial questionnaire responses, which were incorporated into this analysis; where an institution did not respond, the project team relied on online research.

CENTRAL PROCUREMENT STAFFING

The table below summarizes central procurement FTE across four functional areas — general purchasing, contracts management, PCard administration, and other administrative or specialized roles.

CENTRAL PROCUREMENT FTE BY FUNCTION

Institution	General Purchasing	Contracts Mgmt.	PCard Admin.	Other	Total
West Virginia University	15	—	5	6	26
Iowa State University	11	4	2	8	25
Kansas State University	10.75	2	1.25	—	14
University of Georgia	15	2	2	3	22
University of Maryland	7	3	2	8	20
University of Virginia	4	6	3	5	18
University of Wisconsin	21	—	5	23	49

WVU's central procurement team of 26 FTE is near the midpoint of the comparator group. Iowa State (25 FTE) and Kansas State (14 FTE) are the closest comparators in total staffing, while the University of Wisconsin has the highest count at 49. Notably, WVU does not report a dedicated contracts-management function in this count — a gap relative to all comparators that report this role (2 to 6 FTE). WVU's general-purchasing headcount of 15 FTE is among the highest in the group. The table below summarizes the positions listed as "Other."

One point to note is that due to WVU's centralized model, there are no procurement resources staffed in colleges or other functional areas.   Given that other comparator universities are not as centralized, additional procurement resources may be distributed in other areas and uncounted for purposes of this comparison.

At WVU, the procurement team handles both sourcing and contract management as well as supplier risk scorecard development and reporting. For purposes of comparison, this group would include a number of responsibilities included in Contract Management groups at the comparator universities.

CENTRAL PROCUREMENT "OTHER" POSITIONS

Institution	Other Positions
West Virginia University	Payment Manager (1); Payment Analyst (2); Associate Director (1); Senior Systems Analyst (2). The Payment Manager and Payment Analysts are counted within the five PCard administration positions and also perform disbursement and reimbursement duties, with at least two FTE primarily dedicated to disbursements rather than PCard administration. The remaining positions comprise the supplier registration unit. Comparator institutions may not assign disbursement responsibilities to these positions, which limits direct comparability.
Iowa State University	Director (1); Associate Director (2); eProcurement Specialists (2); Communications & Marketing (2); Supplier Services / Database Administration (2); Business Manager (1); Program Assistant (2)
Kansas State University	—
University of Georgia	Supplier Strategy & Programs Specialist (1); Strategic Sourcing Specialist (1); Procurement Assistant / Front Office (1)
University of Maryland	Assistant Vice President (1); Assistant Director (1); Director of Strategic Sourcing (1); Strategic Partnerships & Communications Specialist (1); Administrative Coordinator (1); Manager of Business Inclusion & Supplier Diversity (1); Commodities & Services Manager (1); Strategic Sourcing & ShellShop Manager (1)
University of Virginia	Procurement Commodity Manager (1); Procurement Specialist (1); Customer Engagement Specialist (1); Supplier Engagement Data Lead (1); Director, Virginia Higher Education Procurement Cooperative (1)
University of Wisconsin	Assistant Director (1); Program Manager (1); Procurement Manager, LTE/Special Projects (1); Warehouse/Inventory Supervisors (3); Inventory Control Coordinators (13); Heavy Motor Vehicle Operators (4)

WVU’s "Other" positions are concentrated in payment operations and systems administration, whereas comparators with similar headcounts tend to include more strategic and leadership roles — the University of Maryland allocates positions across executive leadership, strategic sourcing, supplier diversity, and administrative coordination, and the University of Virginia includes dedicated customer- and supplier-engagement roles.

ACCOUNTS PAYABLE AND RECEIVABLE STAFFING.

The table below presents FTE dedicated to accounts payable and accounts receivable. Institutions with zero reported AR FTE may have that function embedded elsewhere.

ACCOUNTS PAYABLE AND ACCOUNTS RECEIVABLE FTE

Institution	Total	Accounts Payable	Accounts Receivable
West Virginia University	6	6	—
Iowa State University	9	8	1
Kansas State University	11.25	7	4.25
University of Georgia	64	25	39
University of Maryland	Unknown	Unknown	Unknown
University of Virginia	9	9	—
University of Wisconsin	23	20	3

WVU’s accounts-payable function of 6 FTE is the smallest reported in the comparator group. Iowa State (8 FTE), Kansas State (7 FTE), and the University of Virginia (9 FTE) all report higher AP staffing, and the University of Georgia has the highest AP and AR staffing (25 and 39 FTE). WVU’s AR function is located within the Shared Services department.

PROCUREMENT SPEND AND PURCHASE ORDER VOLUME.

Annual procurement spend and purchase-order volume are key workload indicators. Limited comparator data were available for this measure.

ANNUAL PROCUREMENT SPEND AND PURCHASE ORDER VOLUME

Institution	Procurement Spending	Purchase Order Counts
West Virginia University	$269m	32,800
Iowa State University	Unknown	9,857
Kansas State University	Unknown	Unknown
University of Georgia	Unknown	Unknown
University of Maryland	Unknown	Unknown
University of Virginia	Unknown	Unknown
University of Wisconsin	$1,500m	200,000

WVU processed approximately 32,800 purchase orders totaling approximately $269 million in the most recent fiscal year. Only the University of Wisconsin provided comparable spend data (~$1.5 billion), and Iowa State's reported PO count of 9,857 is notably lower than WVU's.

PCARD PROGRAM METRICS.

The PCard program is a significant transactional channel for small-dollar and routine purchases. The table below summarizes cardholder count, total spend, transaction volume, and average transaction size.

PCARD PROGRAM METRICS

Institution	Cardholders	Transactions	Total Amount	Avg. per Tx
West Virginia University	2,871	116,991	$62m	$530
Iowa State University	Unknown	81,551	$109m	$1,337
Kansas State University	2,200	212,800	$35m	$164
University of Georgia	Unknown	Unknown	Unknown	Unknown
University of Maryland	Unknown	Unknown	Unknown	Unknown
University of Virginia	Unknown	Unknown	Unknown	Unknown
University of Wisconsin	4,592	354,812	$113m	$320

WVU's PCard program processed 116,991 transactions totaling approximately $61.9 million, with an average transaction value of $530 — the second highest among reporting institutions. Iowa State reports a higher average ($1,337) on fewer transactions, while Kansas State shows a high-volume, low-value profile (212,800 transactions averaging $164). The University of Wisconsin's program is the largest by all measures.

ORGANIZATIONAL STRUCTURE AND PURCHASING MODEL

The table below summarizes the organizational placement of the procurement and AP functions.

ORGANIZATIONAL STRUCTURE

Institution	Organizational Placement
West Virginia University	Procurement, Contracting, and Payment Services Department (procurement and AP consolidated).
Iowa State University	Division of Operations and Finance (AP in the Finance Service Delivery Unit; AR in the Financial Planning and Analysis Unit)
Kansas State University	Division of Administration and Finance
University of Georgia	Finance Division
University of Maryland	Division of Finance
University of Virginia	Unknown
University of Wisconsin	Division of Finance

WVU consolidates procurement and AP under a single departmental umbrella. Most comparators embed these functions within a broader finance or administration division; Iowa State is the only comparator that distributes AP and AR across separate organizational units.

PURCHASING MODEL

Institution	Purchasing Model
West Virginia University	Centralized
Iowa State University	Hybrid
Kansas State University	Hybrid

Institution	Purchasing Model
University of Georgia	Hybrid
University of Maryland	Unknown
University of Virginia	Unknown
University of Wisconsin	Hybrid

WVU is the only institution in the comparator group operating a fully centralized purchasing model. All four comparators that reported their model operate under a hybrid structure; the University of Maryland and the University of Virginia did not provide their model.

EPROCUREMENT AND FINANCIAL SYSTEMS.

The table below summarizes the eProcurement, ERP, and financial-system platforms in use.

EPROCUREMENT, ERP, AND FINANCIAL SYSTEMS

Institution	Financial Systems
West Virginia University	Jaggaer; Chrome River; Oracle; wvOasis (institution-specific)
Iowa State University	Workday; cyBUY (institution-specific); ServiceNow
Kansas State University	Unimarket (go-live January 2027)
University of Georgia	Jaggaer; Oracle
University of Maryland	Workday
University of Virginia	Jaggaer; Workday
University of Wisconsin	Jaggaer; Workday

WVU operates on Jaggaer for eProcurement, Chrome River for expense management, Oracle as the core financial system, and wvOasis (the State's financial system). Several peers have consolidated onto fewer platforms — the University of Maryland on Workday exclusively, and the University of Georgia on a two-platform environment. Workday and Jaggaer is a common combination among the comparators. This context reinforces the opportunity presented by WVU's in-progress Workday migration.

KPIS AND METRICS TRACKED

The table below summarizes the formal KPIs and performance metrics each institution actively tracks.

FORMAL KPIS AND PERFORMANCE METRICS TRACKED

Institution	KPIs & Metrics Tracked
West Virginia University	Transaction volume; contract counts; sourcing events by FY; supplier risk scorecards completed; PCPS savings, cost avoidance, and revenue; requisition processing time and volume; % of orders, invoices, and payments submitted electronically
Iowa State University	Campus satisfaction (96% very satisfied; 99% positive interaction; 98% accurate); employee engagement and turnover; tasks per specialist (Workday 4,180; ServiceNow 1,319); average resolution times (13.2 hrs)

Institution	KPIs & Metrics Tracked
Kansas State University	Travel expense report processing (33.4 days); PCard expense report processing (27.5 days); central review and processing (2.4 days)
University of Georgia	Purchase initiation to payment (days); service desk ticket resolution (days)
University of Maryland	Unknown
University of Virginia	Unknown
University of Wisconsin	Unknown

WVU tracks a reasonable number of appropriately focused process-oriented metrics. Iowa State's KPI framework is the most robust in the group, incorporating customer satisfaction scores, employee engagement, and service desk resolution time. Three of the six comparators did not provide any details regarding their key performance indicators.

CYCLE TIME AND COMPLIANCE PERFORMANCE

The tables below summarize requisition-to-PO cycle time, spend by procurement type, invoice-to-payment cycle time, and the reported policy violation rate.

REQUISITION-TO-PO CYCLE TIME (DAYS)

Institution	Overall	Competitive	Non-Competitive
West Virginia University	3.6	9.5	3.4
Iowa State University	4	Not reported	Not reported
Kansas State University	Not reported	Not reported	Not reported
University of Georgia	Not reported	Not reported	Not reported
University of Maryland	Not reported	Not reported	Not reported
University of Virginia	Not reported	Not reported	Not reported
University of Wisconsin	Not reported	Not reported	Not reported

Meaningful comparison is limited because data for most comparators were unavailable, and Iowa State's measurement criteria are unknown.

PERCENTAGE OF SPENDING BY TYPE OF PROCUREMENT

Institution	Competitive Bidding	Sole Source	Cooperative Contracts
West Virginia University	80.84%	2.36%	4.58%
Iowa State University	Not tracked	Not tracked	Not tracked
Kansas State University	Not tracked	Not tracked	Not tracked
University of Georgia	Not tracked	Not tracked	Not tracked
University of Maryland	Not tracked	Not tracked	Not tracked

Institution	Competitive Bidding	Sole Source	Cooperative Contracts
University of Virginia	Not tracked	Not tracked	Not tracked
University of Wisconsin	Not tracked	Not tracked	Not tracked

WVU is the only institution to report a breakdown of spend by procurement type. Competitive bidding accounts for approximately 80.84 percent of total spend, sole-source contracts are low at 2.36% and cooperative contracts represent 4.58%.

POLICY VIOLATION RATE

Institution	Violation Rate
West Virginia University	< 1%
Iowa State University	Unknown
Kansas State University	< 1%
University of Georgia	Unknown
University of Maryland	Unknown
University of Virginia	Unknown
University of Wisconsin	Not currently tracked

WVU and Kansas State both report policy violation rates below 1 percent, indicating strong compliance performance. Four comparators did not provide violation-rate data, and the University of Wisconsin indicated this metric is not currently tracked.

3.2 PROCUREMENT CYCLE TIME ANALYSIS

The project team analyzed procurement cycle times by linking requisition records to purchase orders and measuring the elapsed time from requisition submission to purchase-order issuance. Across approximately 63,200 requisition-linked, approved purchase orders, the overall average requisition-to-purchase-order cycle time was approximately 3.6 days and the median was one day. Cycle time varied by purchase type, as shown below.

AVERAGE REQUISITION-TO-PURCHASE-ORDER CYCLE TIME BY PURCHASE TYPE

Purchase Type	Approx. Avg. Cycle Time (Days)
Contract non-catalog item	1.0
PunchOut (catalog) product	1.1
SQ hosted product	1.2
Non-catalog product	6.8
Sole source (all types)	12.5
Overall average	3.6

The pattern indicates that routine, catalog-based purchasing is highly efficient, with catalog orders issued in approximately one day. Purchases requiring manual sourcing (non-catalog) take longer at approximately 6.8 days, and sole-source purchases take the longest at approximately 12.5 days, reflecting the additional documentation, justification, and review inherent in that method. Even so, the substantial majority of purchase orders are issued well within one week of requisition submission, and WVU's cycle-time performance compares favorably with the peer institutions that reported comparable data.

3.3 CPO AND DELEGATED AUTHORITY

The governing statute requires an assessment of whether the President or designated executive officer formally designated a Chief Procurement Officer and filed the required documentation; whether the CPO is performing the assigned responsibilities and duties; whether the CPO has delegated purchasing authority to buyers in accordance with policy; and whether designated buyers meet the minimum qualifications established by West Virginia Code. Based on the documentation reviewed, each of these requirements is satisfied.

CPO DESIGNATION

The President of West Virginia University formally designated the Chief Procurement Officer by letter dated January 4, 2021, appointing the Assistant Vice President for Procurement as CPO pursuant to WVU Board of Governors Finance and Administration Rule 5.9 (Procurement) and Rule 5.1 (Authorizations and Delegations of Authority for Financial and Administrative Matters). The appointment grants the CPO full authority to act as the President’s designee for the purchase and acquisition of materials, supplies, equipment, services, printing, leases, and lease-purchases, and authorizes the CPO to appoint buyers and delegate authority in writing, with such delegations filed with the State Auditor. The designation remains in effect until revoked. Based on this documentation, the CPO is properly designated and is performing the responsibilities assigned under the Board of Governors’ rules and the Procurement Manual.

DELEGATED PURCHASING AUTHORITY

The CPO has delegated purchasing authority to designated buyers through signed West Virginia University "Designation of a Buyer" forms, each specifying the dollar limit of the buyer’s authority and stating that the original is filed with the Attorney General and the State Auditor. Fifteen buyers hold delegated authority in addition to the CPO’s unlimited authority, as summarized below. The delegations are in writing, specify scope and dollar thresholds, and are filed with the required State entities, consistent with the CPO appointment and state law.

BUYER DELEGATION OF AUTHORITY

Buyer	Delegated Authority	Buyer	Delegated Authority
Pratt (CPO)	Unlimited	Zajdel	$500,000
Kiger	$20,000,000	Monroe	$500,000
McGuire	$1,000,000	Sias	$500,000

Buyer	Delegated Authority	Buyer	Delegated Authority
Russell	$1,000,000	Chouinard	$500,000
Ball	$1,000,000	Funk	$500,000
DeVol	$750,000	Cobb	$250,000
Budny	$750,000	Clingan	$250,000
Davis	$250,000	Mason	$250,000

BUYER QUALIFICATIONS

Buyer qualifications are documented and on file. The staff holding delegated authority present relevant education and procurement experience commensurate with their roles and authority levels, including supply-chain and business degrees, a professional supply-chain certification (Certified Supply Chain Professional), and, for the construction category, legal credentials. Senior category managers and leads carry multi-year procurement and contracting experience, and purchasing agents hold extensive institutional experience in WVU procurement operations. Based on the qualifications documentation reviewed, designated buyers meet the qualification requirements for their delegated authority.

3.4 BEST PRACTICES ASSESSMENT

In addition to reviewing the department's progress on findings and recommendations from prior audits, the project team reviewed and updated the best practices assessment to reflect implemented changes and to provide a basis for identifying additional opportunities for improvement.

The best-practice measures used in the following table are derived from the project team's collective experience evaluating progressive procurement organizations, from standards and benchmarks used by professional purchasing associations, and from measures that characterize well-developed, high-performing purchasing operations. They are intended to identify departmental strengths as well as improvement opportunities. Each target is assessed as one of the following:

- Meets: The practice in place at WVU fully satisfies the performance target.
- Partially Meets: The practice satisfies the target in part, with an identified opportunity for improvement.
- Does Not Meet: The practice does not currently satisfy the target.

The assessment reflects the documentation gathered during data collection, as well as the results of compliance and performance testing. The following table summarizes the project team's findings.

Performance Target	Meets	Partially	Does Not Meet	Notes
A comprehensive procurement manual outlines required practices for	✓			Procurement Manual in place and distributed to staff and departments.

Performance Target	Meets	Partially	Does Not Meet	Notes
procuring goods, services, and construction.				
The procurement policy has been reviewed and revised within the last three years.	✓			Manual updated November 2023. Manuals are maintained on an annual refresh cycle.
The policy defines procurement authority levels by position, with escalating thresholds.	✓			Buyer delegation matrix defines 15 buyers with dollar thresholds from $250K to $20M plus the CPO's unlimited authority.
A Chief Procurement Officer is formally designated, with authority delegated to buyers in writing and filed with required State entities.	✓			CPO designated by the President (Jan. 2021). Signed buyer designation forms are filed with the Attorney General and State Auditor.
The policy contains an ethics section governing staff and vendor conduct.	✓			The Procurement Manual includes a section addressing ethics in public procurement.
Procurement staff are trained on policy, and new staff are trained upon appointment.	✓			Training has been conducted for internal staff and external stakeholders since 2023.
Designated buyers meet qualification expectations for their delegated authority.	✓			Buyer qualifications on file, including relevant degrees, a supply-chain certification, and legal credentials.
The department is staffed at a level appropriate to its workload.		✓		Staffing is generally adequate, though accounts payable is the leanest in the peer group and no dedicated contracts-management function is staffed.
The department serves as the centralized procurement authority.	✓			WVU operates a fully centralized purchasing model.
Internal controls flag or prevent actions that would exceed authorized limits or thresholds.	✓			Invoice and payment reviews are conducted prior to payment issuance; system controls support authorization limits.
Duties are segregated between purchasing and payment functions.	✓			Procurement and Procure to Pay Operations are organized as separate units under the CPO.
Purchases above the competitive threshold are competitively solicited.	✓			Competitive procurement accounts for approximately 81% of total spend.
Sole-source purchases require a documented justification that is reviewed and approved.	✓			Sole-source justification form in use, approved at the Director level and above; confirmed during compliance testing.

Performance Target	Meets	Partially	Does Not Meet	Notes
Vendor responsibility and debarment status are screened prior to award.	✓			Vendors must be registered and in good standing. WV Purchasing Division and SAM.gov checks are documented on the requisition and purchase order record, and system validations require the SAM and debarment attachments before a non-catalog purchase order can be created.
A defined PCard policy and transaction monitoring are in place.	✓			The University possesses a PCard Manual (2025) and the Oversight monitoring tool.
A dedicated contract-management function administers contracts across their lifecycle.	✓			Sourcing is organized by category. There is no separately staffed contracts-management function. Category Managers are responsible for oversight of contracts within their functional areas.
A searchable contract repository is maintained.	✓			Total Contract Manager within the eProcurement system serves as the contract repository.
Supplier performance and risk are actively monitored.	✓			Supplier Risk Scorecard covers ~165 top tier suppliers (~70% of spend), evaluated annually by PCPS.
Procurement operates on integrated eProcurement and financial systems.		✓		Four principal systems in use, though the University is aiming to consolidate as part of its Workday implementation.
Spend analysis and reporting tools are used to inform sourcing decisions.	✓			Spend analytics within the eProcurement system are used to analyze spend by category and supplier.
Spend is directed to established contracts, catalogs, and cooperative agreements.	✓			A large share of activity is conducted under existing or cooperative contracts and catalogs.
Procurement cycle times are measured and managed.	✓			Requisition processing time is tracked by the department. WVU has taken steps to reduce cycle times based on analysis of procurement cycle data.
Formal KPIs and performance metrics are tracked and reported.	✓			Metrics include transaction and contract volumes, sourcing events, supplier risk scorecards, savings/cost avoidance, and requisition processing time.
A recurring customer-satisfaction survey gauges stakeholder feedback.		✓		The University utilizes a relationship-based approach to capturing feedback, and a formal survey is not distributed.

The assessment indicates that WVU meets the vast majority of the performance targets, reflecting a mature, well-controlled procurement operation. The opportunities for improvement are concentrated in a few areas: dedicated contract administration, cycle-time management, systems integration, and stakeholder feedback

4. COMPLIANCE REVIEW

This chapter presents the results of the compliance review. The review tested whether purchases were made and documented in conformance with the WVU Procurement Manual and applicable state codes, for purchasing cards, the WVU PCard Manual and applicable state codes. Testing was performed on samples of purchase orders and PCard transactions drawn from the July 2022 through June 2025 time period.

4.1 COMPLIANCE TESTING METHODOLOGY

Purchase order testing employed a two-layer approach. Each sampled purchase order was retained in the sampling category assigned by the University (non-construction above or below $50,000, construction above or below $100,000, and sole source), while the procurement method actually used to select the supplier was independently determined from the packet contents and mapped to the corresponding method in Section 3 of the Procurement Manual. Each purchase order was then tested against the specific documentation requirements for its determined method — for example, competitive solicitations were tested for a solicitation, bid tabulation, and award documentation, while sole-source purchases were tested for a justification form and required approvals. Every purchase order for a given method was tested against an identical set of criteria, ensuring consistent, comparable results across methods.

PCard testing evaluated each sampled transaction against eleven compliance requirements drawn from the PCard Manual, including the presence of an itemized receipt, agreement of the receipt to the charged amount, appropriate card use, observance of the single-transaction limit or an applicable exemption, absence of transaction splitting, absence of West Virginia sales tax, allowability of the purchase, use of the correct procurement channel, use of the University's business account for online marketplace purchases, documentation of a business purpose, and reconciliation within the 30-day target.

Findings were initially documented via a spreadsheet. These were provided to PCPS staff for evaluation. Preliminary findings within the spreadsheet were addressed by PCPS staff via the provision of additional supporting documentation which addressed all identified issues.

4.2 PURCHASE-ORDER COMPLIANCE TESTING

A total of 300 purchase orders were sampled, with 60 drawn from each of the five sampling categories. Of these, 295 were tested; five POs were lease payments or internal transfers and thus were not assessed for compliance. Testing found that purchase orders were properly documented and procured under an appropriate method. The table below summarizes the sample and testing counts by category.

PURCHASE-ORDER TESTING SAMPLE BY CATEGORY

Sample Category	POs Sampled	POs Tested
Non-Construction < $50,000	60	60
Non-Construction ≥ $50,000	60	55
Construction < $100,000	60	60
Construction ≥ $100,000	60	60
Sole Source	60	60
Total	300	295

Because the University's assigned sampling category does not always correspond to the method used to select the supplier, each purchase order's procurement method was independently determined from the packet contents. The distribution of determined methods across the 295 tested purchase orders is shown below. It confirms that a large share of sampled activity was conducted under existing or cooperative contracts and competitive solicitations, consistent with the University's overall spend profile.

DETERMINED PROCUREMENT METHOD (295 TESTED PURCHASE ORDERS)

Determined Method	POs
Existing contract / open-end	138
Sole / single source	55
Request for Bid (RFB)	33
Construction, below threshold (quote-based)	24
Request for Proposal (RFP)	17
Non-catalog, below threshold	14
Essential service	7
Pressing need	2
OSP subaward (outside procurement)	2
Construction, above threshold	1
Emergency purchase	1
Affiliated nonprofit (statutory sole source)	1
Total	295

The complete purchase-order testing results, including the determined method, the criteria tested, and the University's review comments for each purchase order, are provided in the compliance tracker accompanying this report.

4.3 PCARD COMPLIANCE TESTING

A total of 180 PCard transactions were tested across the three fiscal years (60 per year). Each transaction was evaluated against eleven compliance requirements. The program was found to be well controlled: all 180 transactions were compliant on eight of the eleven requirements — itemized receipt, agreement of the receipt to the charged amount, card delegation, the single-transaction limit or an applicable exemption, absence of transaction splitting, allowability of the purchase, use of the correct procurement channel, and documentation of a business purpose. The table below summarizes the testing results.

PCARD COMPLIANCE TESTING RESULTS (180 TRANSACTIONS)

Requirement	Compliant	Exceptions/To Verify
Itemized receipt	180	-
Receipt agrees to amount	180	-
Card delegation	180	-
Single transaction ≤ $5K or exempt	180	-
No transaction splitting	180	-
No West Virginia sales tax	178	1 charged; 1 to verify
Allowable purchase	180	-
Correct procurement method	180	-
Amazon Business account used	179	7 confirmed; 1 not (exception)
Business purpose documented	180	-
Reconciled within 30 days	162	18 reconciled after 30 days

The exceptions and observations are as follows:

- One transaction (a $5 ride-share charge) was charged West Virginia sales tax, and one Amazon transaction (approximately $297) reflected estimated tax that should be confirmed as charged or refunded.
- The sample included several Amazon Marketplace purchases. Of the transactions flagged for verification, seven were confirmed to have been made on the University's Amazon Business account, which carries the University's tax-exempt status. One purchase (approximately $99) was confirmed as not having been made through the business account.
- Eighteen transactions were reconciled beyond the 30-day target (ranging from 34 to 72 days from the transaction date). Because the University's monitoring framework does not assess violation points for late reconciliation and the measure is a timeliness indicator, these are characterized as process observations rather than violations.

In sum, PCard testing identified two confirmed exceptions across 180 transactions — one sales-tax charge and one non-business-account Amazon purchase — together with a reconciliation-timeliness pattern and one estimated-tax item to confirm. The strength of the PCard control environment is reinforced by the University's automated monitoring capability (Oversight), which independently identified and dispositioned more than 1,000 confirmed violations over the audit period. The complete PCard testing results for all 180 transactions are provided in the accompanying tracker.

4.4 SUMMARY OF COMPLIANCE FINDINGS

Taken together, the compliance review found that the procurement function operated in substantial conformance with the governing policy. Initial findings were clarified by PCPS staff via the provision of additional documentation and/or specific policy language. This allowed the project team to verify that these findings did not represent a true compliance risk. On the PCard side, testing identified two confirmed substantive exceptions — one sales-tax charge and one non-business-account Amazon purchase — against 180 transactions.

APPENDIX A: PROFILE

1. INTRODUCTION

1.1 PURPOSE

The following descriptive profile outlines the organizational structure and staffing of the overarching procurement function at West Virginia University (WVU). This document serves to provide an overview of the organization's current state, provide an update of prior findings and recommendations, and provide an overview of key technological and policy considerations related to procurement.

It is important to note that the primary objective of this profile is to review and confirm our current understanding of the University's PCPS organization and functionality. Consequently, **no analysis or findings are contained in this document**. Instead, the document focuses on outlining the following items:

- The organizational structure of each area of the procurement function for the functional areas in our scope of work.
- The authorized (budgeted) and actual (currently filled) number of positions by rank or classification assigned to each unit.
- A summary of prior audit findings and if/how they have been addressed by the University.
- A summary of the workload associated with the procurement function.

This document will serve as a foundational document as we conduct our compliance and performance analysis of procurement at WVU.

2. ORGANIZATIONAL PROFILE

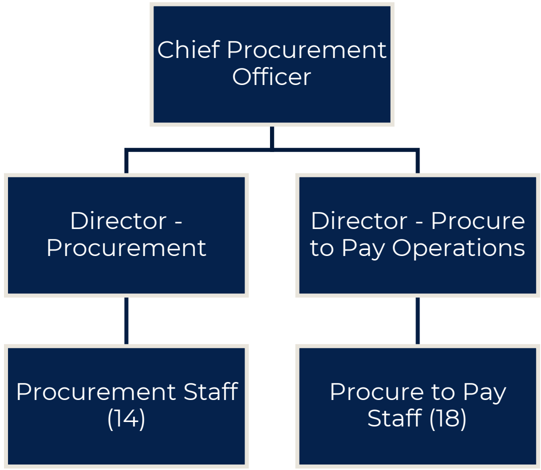
2.1 INTRODUCTION

The WVU Procurement, Contracting, and Payment Services Department (PCPS) manages the University's sourcing, procurement, supplier contracting, and payments. The organization assists departments in locating goods and services, registers suppliers to do business with the University, seeks to obtain maximum value in purchases through negotiations and solicitation processes, manages purchasing cards, oversees travel arrangements, and processes invoices for payment. PCPS focuses on streamlining the procurement of needed goods and services while increasing accountability, achieving savings, and strategically directing the University's spend.

2.2 STAFFING AND ORGANIZATIONAL STRUCTURE

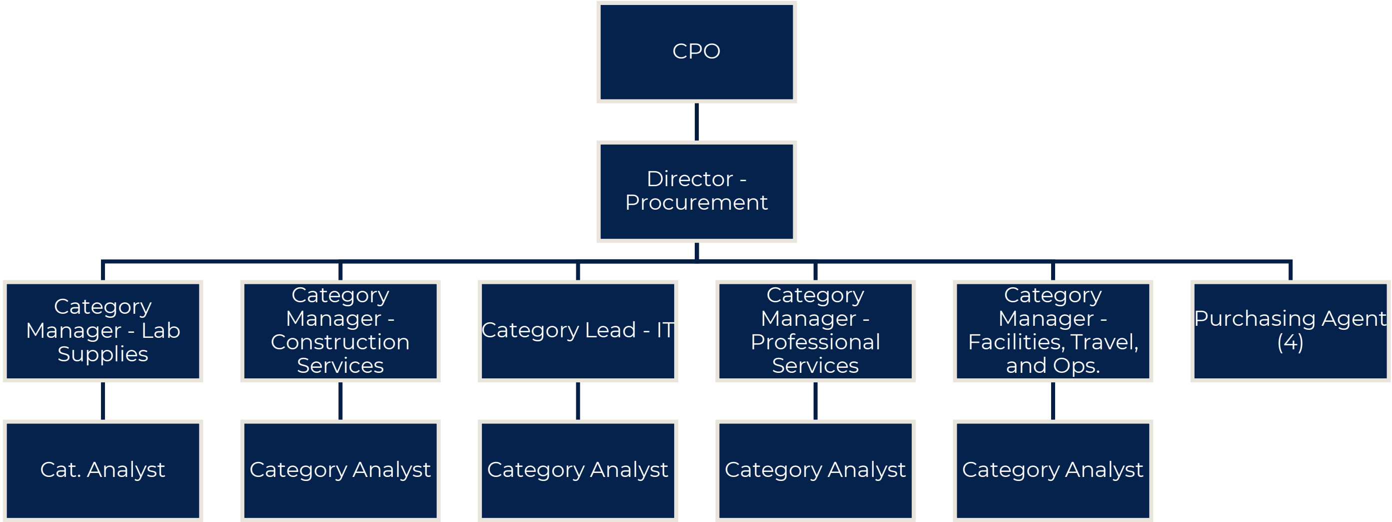
PCPS is overseen by the Chief Procurement Officer (CPO) and has two units: Procurement and Procure to Pay Operations, each led by a Director. Procurement is responsible for sourcing goods and services, processing requisitions, develop specifications, and reviewing and managing contracts. Procure to Pay Operations handles payments, procurement systems, the PCard program, and supplier registration. The following organizational chart represents the existing PCPS organizational structure:

PCPS ORGANIZATIONAL STRUCTURE



The specific organizational structure for Procurement is shown in the next graphic:

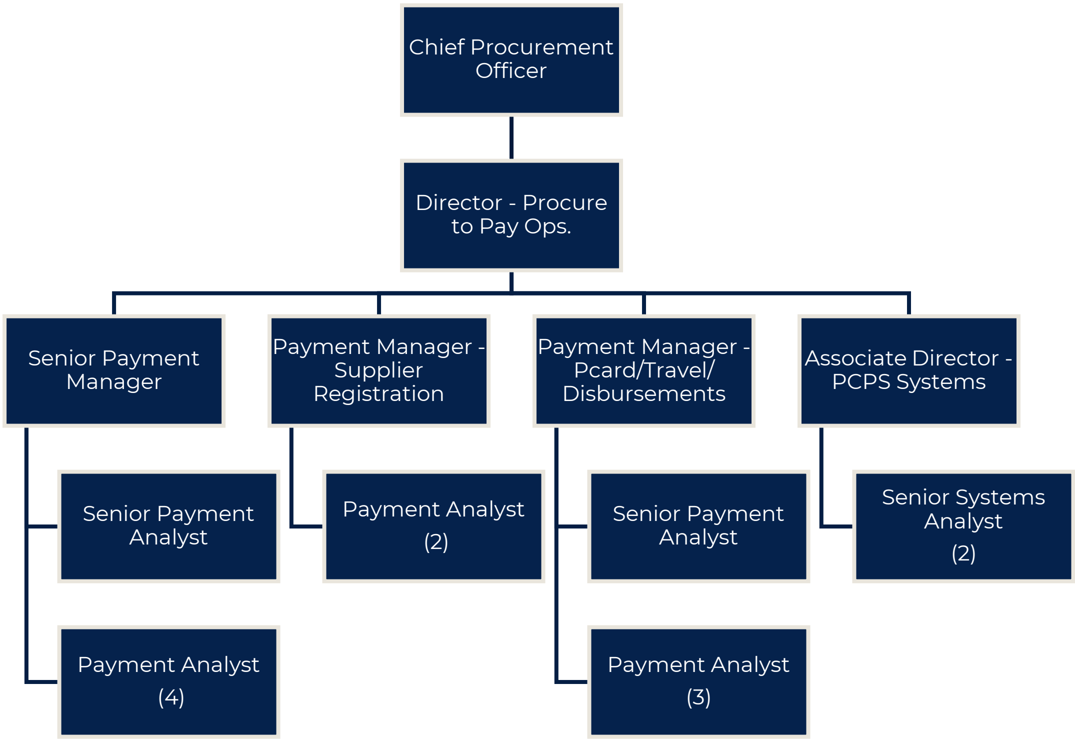
PROCUREMENT ORGANIZATIONAL STRUCTURE



Procurement is structured primarily around Category Managers, who manage sourcing and supplier relationships across five core functional areas – lab supplies, construction services, IT, professional services, and facilities/travel/operations. Each Manager is supported by a Category Analyst, and the entire department is supported by Purchasing Agents.

The structure of the Procure to Pay Department is shown below:

PROCURE TO PAY OPERATIONS ORGANIZATIONAL STRUCTURE



Procure to Pay Operations is structured based on four core functional areas – PCPS systems, payments, supplier registration, and management of the PCard/travel/disbursement programs. Each Payment Manager and the Associate Director receive support from Analysts assigned to their respective functional area.

2.3 TECHNOLOGY SYSTEMS

The Department utilizes a number of technology tools to assist in the management of purchasing, facilitate invoice payment, conduct analysis on spending and contracting, and ensure accountability for purchases. The following table summarizes the key software tools and applications used by staff:

System	Purpose/Use
Jaggaer (Mountaineer Marketplace)	Requisitions, purchase orders, change orders, contracts, sourcing, supplier management, invoicing, receiving, spend analytics.
Chrome River (MyExpenses)	PCard reconciliation and reimbursements.
Oracle (MAP)	Vendor master, payments, chart of accounts, human resource information, grants information.

System	Purpose/Use
wvOasis	State of WV's financial system. Where payments are issued after being interfaced from WVU's systems.
Dun and Bradstreet	Supplier risk assessment.
IRS TIN Matching	Used to complete TIN matching for suppliers.
Oversight	Fraud detection tool – split purchases, duplicate payments, unallowable travel and expense transactions, etc.
Oracle's Unifier	Facilities management system – inventory, capital projects, locations.

WVU is currently implementing Workday as its centralized purchasing software (replacing Jaggaer), with an approximate go-live date of July 2027.

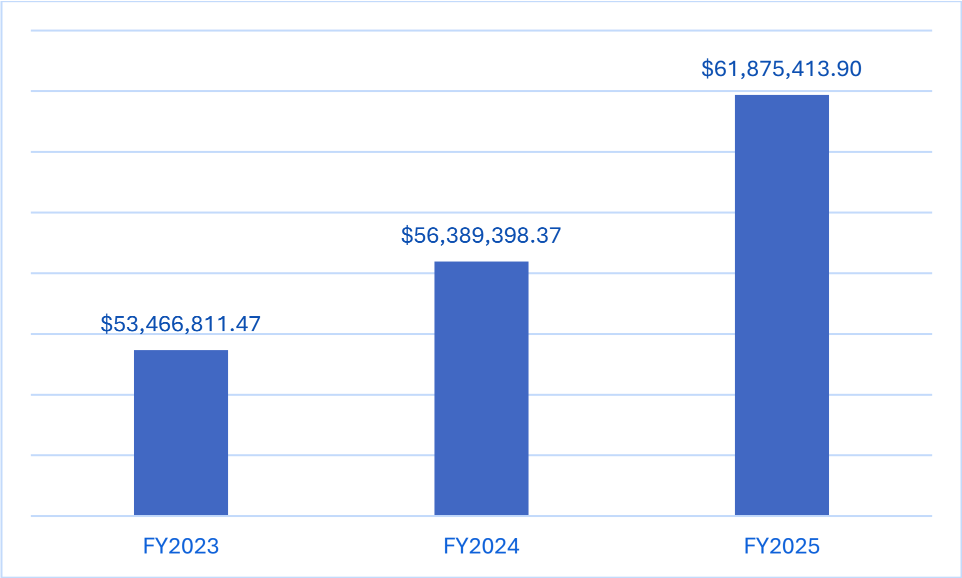
2.4 WORKLOAD

This section summarizes key workload metrics related to the number of requisitions, purchase orders (POs), and PCard transactions processed by PCPS over the last three fiscal years.

PCARD DATA

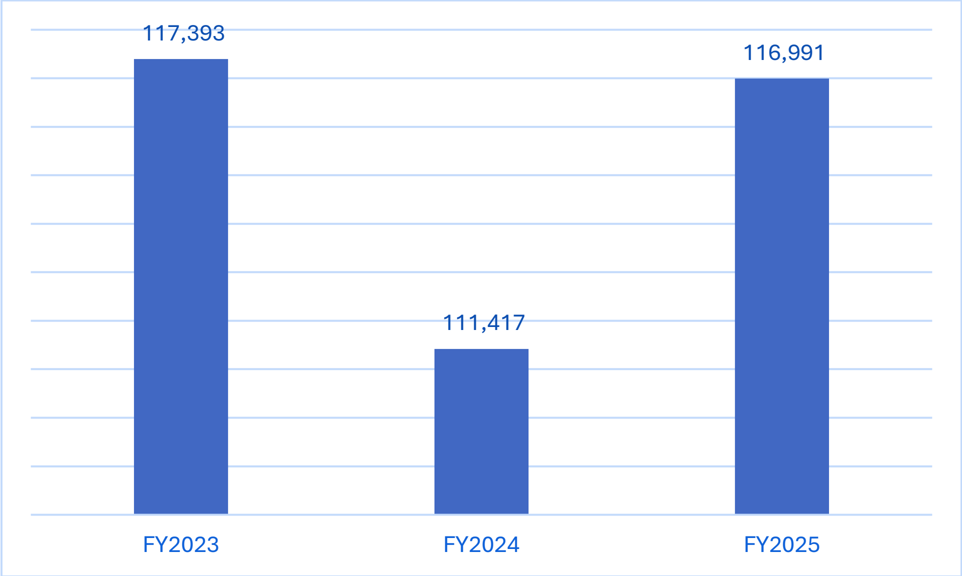
The following presents data on PCard transactions for the period under review for this audit cycle. PCard transactions contained in an export from Chrome River during this cycle can be found below:

PCARD TRANSACTION TOTALS (CHROME RIVER)



$171,731,623.74 of spending was associated with PCards during this audit cycle. PCard spending has increased year over year since FY23. The next chart shows the number of PCard transactions in Chrome River during this audit cycle:

PCARD TRANSACTIONS (CHROME RIVER)

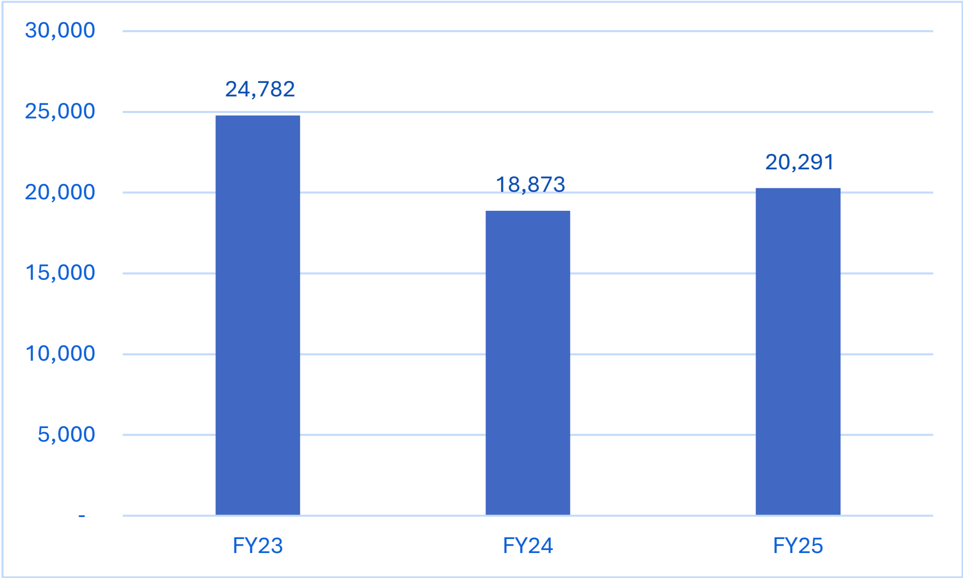


The number of PCard transactions remained steady each year, despite a slight decrease between FY23 and FY24.

REQUISITION DATA

WVU provided the project team with all requisitions received during the time period covered by this audit. The following table shows the total number of requisitions submitted during this period:

TOTAL REQUISITIONS (2022-2025)



63,946 requisitions were submitted to PCPS between July 1, 2022, and June 30, 2025, comprising 181,066 individual requisition line items. Requisitions decreased between FY23 (24,782) and FY24 (18,873), before increasing in FY25 (20,291).

REQUISITIONS BY TYPE (2022-2025)

Requisition Type	FY23	FY24	FY25	GT
Contract Non-Catalog Item	136	97	90	323
Non-Catalog Product	11,172	8,557	9,192	28,921
Punchout Product	13,385	10,161	10,916	34,462
SQ Hosted Product	89	58	93	240
Grand Total	**24,782**	**18,873**	**20,291**	**63,946**

The dataset also references the requesting department. For this document, the project team has included the following table that references the ten departments with the highest number of requisitions submitted over the audit period:

TOP TEN DEPARTMENTS BY REQUISITIONS (2022-2025)

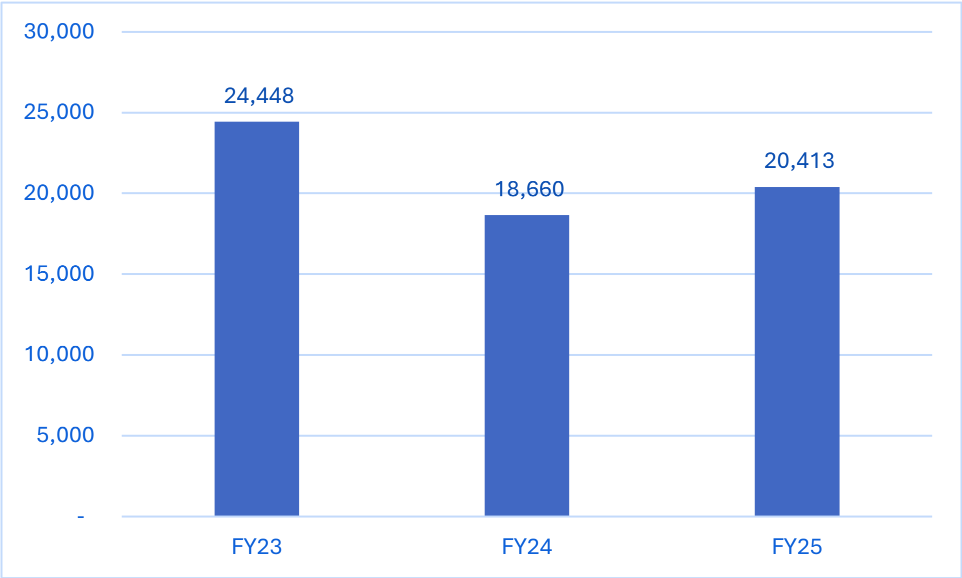
Department Code	Requisitions
AUX Warehouse Services L5	5,471
AUX Maintenance L6	2,934
Dentistry SOD L3	2,500
AS Chemistry L4	1,643
ATH Business Office L3	1,358
AUX Personal Rapid Transit L5	1,237
AUX Health Sciences Center L6	1,172
FN Warehouse Services L6	1,074
AUX Design and Construction L5	1,056
SOM Microbiology Immunology and Cell Biology L4	1,042

These ten departments accounted for 19,487 (or 30.5%) of the 63,946 requisitions submitted during this audit period.

PURCHASE ORDER (PO) DATA

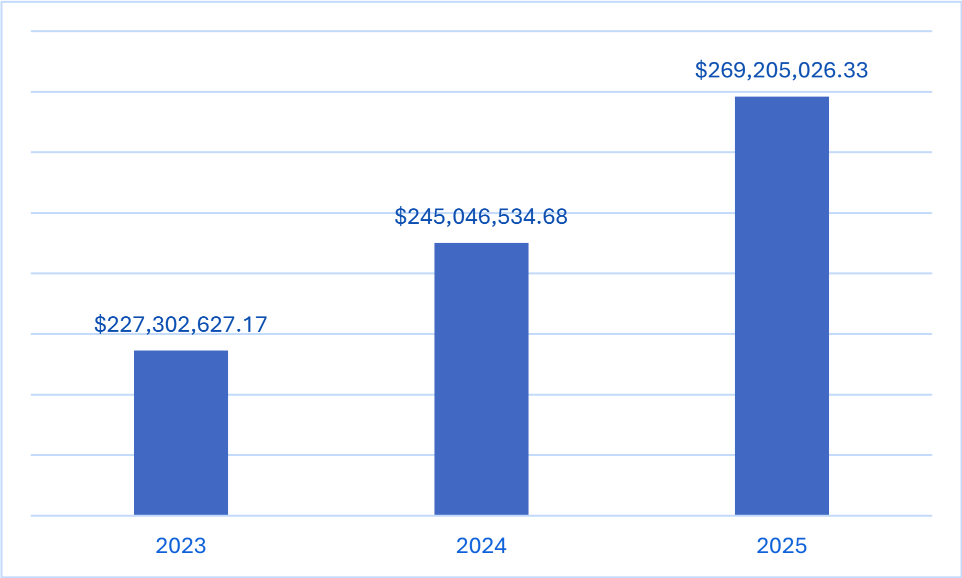
The project team was also provided with purchase order (PO) data between July 1, 2022 and June 30, 2025. The graph below shows the total number of POs issued by year:

POS ISSUED (2022-2025)



63,521 purchase orders were issued during this audit cycle. Purchase orders decreased from FY23 (24,448) to FY24 (18,660), and increased between FY24 and FY25 (20,413).

PO SPENDING (2022-2025)



The University accounted for $741,554,188.18 in purchase-order transactions during this audit cycle. Spending associated with purchase orders has increased year over year since FY23.

Department Code	Extended Price
FN Administrative Financial Planning L5	$217,203,706.38
AUX Design and Construction L5	$62,835,640.94
ATH Business Office L3	$48,769,362.37
FN Cost Compliance L6	$26,773,629.49
ITS Enterprise Applications L4	$25,572,968.93
SSC Financial Management L4	$19,593,493.39
FO Design and Construction L5	$17,764,742.49
AUX Maintenance L6	$14,875,463.82
AUX Health Sciences Center L6	$13,447,158.97
ITS Enterprise Support L4	$10,650,678.54
HSC Clinical and Translational Science L3	$9,594,777.10
ATH Communications L3	$9,449,973.43
HSC Health Affairs Institute L3	$8,998,399.87
AUX Personal Rapid Transit L5	$8,870,505.02
West Virginia University L1	$8,600,093.87

These 15 departments accounted for $503,000,594.61 of PO spending during this audit cycle, approximately 67.8% of the $741,554,188.18 spent during this period.

2.5 POLICIES AND PROCEDURES

The procurement function is governed by several key policies and procedures. This includes rules set by the WVU Board of Governors, State requirements, and internal program manuals for procurement and PCard functions.

Document	Summary
PCard Manual	Updated January 15, 2025. Provides an overview of requirements and processes related to the PCard program. This includes guidance on obtaining and using a PCard, documentation and reconciliation practices, and information regarding violations/discipline.
Procurement Manual	Updated November 1, 2023. Guides WVU employees through procuring goods and services while remaining in compliance with WVU requirements/State laws. Provides an overview of procurement methods and related processes (specification development, audits, payments, supplier relations).
`Business Associate Agreements	Updated October 23, 2023. Provides guidelines on when a Business Associate Agreement (BAA) may be required and how to engage with the process.
Flow Charts	The University has developed various flowcharts for major procurement processes, including requisitions, purchase orders, RFPs, RFBs, and service agreements.
Internal Contracting Guidelines	Updated March 2025. Provides guidelines to Procurement Officials when contracting for goods and services. Specifies that contracts should be reviewed by WVU legal authority and utilize contract templates. Establishes roles and responsibilities for the review, negotiation, and management of contracts.
PO Process/Checklist	Revision date not posted. Internal SOP document guiding PCPS staff on the process of managing requisitions and generating purchase orders. This is accompanied by a separate checklist document for converting a requisition to a PO.

CODE SECTIONS

The State of West Virginia has a number of code sections dictating procurement operations at WVU. These were provided to the project team in a table showing the code section, title, and a link to the relevant code section:

Section	Title
§ 18B-5-3	Authority to contract for programs, services, and facilities
§ 18B-5-4	Purchase or acquisition of materials, supplies, equipment, services, and printing
§ 18B-5-5	Prequalification disclosure by vendors; register of vendors; exceptions; suspension of vendors
§ 18B-5-9	Higher education fiscal responsibility
§ 18B-19-11	Authorization to lease-purchase
§ 5A-3-12	Prequalification disclosure and payment of annual fee by vendors required; form and contents; register of vendors; false certificates; penalties
§ 5A-3-29	Penalty for violation of article
§ 5A-3-30	Statement of purpose; obtaining money and property under false pretenses or by fraud from the state; penalties; definition
§ 5A-3-31	Corrupt actions, combinations, collusions or conspiracies prohibited; penalties
§ 5A-3-32	Power of director to suspend right to bid; notice of suspension
§ 5A-3-33	Review of suspension by secretary
§ 5A-3-33b	Scope (Debarment of Vendors)
§ 5A-3-33c	Duties (Debarment of Vendors)
§ 5A-3-33d	Grounds for debarment

Section	Title
§ 5A-3-33e	Debarment procedure
§ 5A-3-33f	Effects of debarment
§ 18B-5-4a	Construction Projects
§ 5-22-1	Bidding required; government construction contracts to go to lowest qualified responsible bidder; procedures to be followed in awarding government construction projects; penalties for violation of procedures and requirements debarment; exceptions.
§ 5-22-1a	Permitting government construction contracts arising out of declared states of emergency on open-ended quantity or unit price basis; types of contracts allowed for construction projects; specific location of construction project not required in solicitation; certain bonds discretionary; other bidding requirements applicable.
§ 5-22-2	Designation of time and place for opening of bids; right to reject or withdraw bid; bid resubmission; bid validity date.
§ 5-22-3	Certain labor requirements not to be imposed on contractor or subcontractor.
§ 5-22-4	Negotiation when all bids exceed budgeted amount.
§§ 5-22A-1 to 5-22A-16	Design-Build Procurement Act
§§ 5-22B-1 to 5-22B-19	Government construction management at-risk contracts.

PURCHASING THRESHOLDS

The University has a competitive solicitation threshold of $50,000 ($100,000 for construction projects), with a number of alternative procurement methods for items under the competitive threshold. This includes:

- Catalog purchases from established cooperative contracts.
- Non-catalog purchases, where requestors are encouraged to acquire multiple quotes from prospective suppliers.
- Direct payments for utilities, subscriptions, and essential services.
- Emergency purchases, which require separate procedures and documentation.
- Sole or Single Source justifications.
- Certain essential services exempt from solicitation.
- Use of procurement cards (PCards).

Purchases exceeding the $50,000/$100,000 require engagement in the RFP/I/B/Q process, depending on specific purchase requirements.

3. PRIOR AUDIT FINDINGS

3.1 INTRODUCTION AND RESULTS

The Matrix Consulting Group has conducted prior procurement audits for the University, the two most recent of which analyzed the 2016-2019 and 2020-2023 time periods. These audits yielded both compliance-related findings and operational recommendations aligned with industry best practices. The following table outlines findings from the previous two audits that were either marked as in progress, incomplete, or a new finding:

PRIOR AUDIT FINDINGS

Finding/Recommendation	Current Status/Notes
A customer survey has been conducted within the last three years to elicit feedback regarding WVU service levels and practices. (This recommendation was provided in the 2016-2019 report).	As of this audit cycle, PCPS does not conduct formal customer surveys to gauge feedback. The University utilizes a relationship-based approach to interfacing with its internal customers via regular meetings with key stakeholders.

Finding/Recommendation	Current Status/Notes
Vendors are evaluated at the completion of the provision of design and engineering services. Those vendors not receiving a satisfactory rating are not eligible for continued placement on the master contract. (This recommendation was provided in the 2016-2019 report).	As of this audit cycle, WVU has implemented the Supplier Risk Scorecard system. This organizes vendors by total spend and potential impact to WVU. This process has resulted in the designation of 223 Key Suppliers (Tier 1 or Tier 2), which account for around 70% of WVU's spend. Top tier suppliers are evaluated annually by PCPS, and risk scorecard results are shared with WVU internal audit.
A review of PO transactions noted mismatches between vendor invoice totals and totals found on POs. The breakdown is as follows: • $0-24,999: 9 occurrences. • $25,000-$49,999: 5 occurrences. • $50,000+: 17 occurrences.	These were the only discrepancies noted among PO transactions during the previous audit. Additional documentation was provided to the project team by PCPS that explained the deficiency, primarily due to missing/duplicative documentation attached to the PO.
A review of PCard transactions showed minimal infractions, with none related to transactions between 2019 and 2020, one instance of incorrect sales tax application in 2020-2021, and three instances of incorrect sales tax application in 2021-2022.	It was recommended that additional training on PCard usage be provided as necessary, in order to educate both cardholders and vendors on appropriate transaction methods. As of this audit cycle, PCPS has been conducting training for internal staff as well as its external stakeholders since 2023.
The procurement manual was last updated in 2017. The PCard manual and travel expense guide were each updated in 2022.	WVU's procurement manual was last updated in 2023, while its Research Corporation procurement manual was last updated in 2024. A procurement construction manual update is in progress. Updates to procurement manuals are now on an annual refresh cycle.

While the above table denotes potential discrepancies and recommendations for improvements, the prior audit report also highlighted several operational strengths of the procurement function in WVU. These are summarized below:

- In many respects, PCPS operates as a highly effective organization, adhering to or exceeding industry best practices and meeting performance and accountability standards across a number of areas.
- The Department is proactive in managing and directing the University's spend to suppliers of choice, such as those with existing contracts or through selected catalogs.
- The Department proactively implements technology to improve efficiency and accountability and manages relationships with vendors and University Departments to ensure clarity on policies and procedures.
- PCPS has clear policies and procedures to govern procurement activity. The procurement manual was last updated in 2017, and the BOG Procurement Rule was modified in 2019. PCPS is currently updating the procurement manual with an expected publication date of mid-year 2023. The PCard manual and travel expense guide were each updated in 2022.
- The Department has instituted a digital system called Oversight that audits PCard transactions and posts audit findings. They have also hired systems analysts to assist in auditing the PCard program.
- The University's purchasing thresholds and standard payment terms are comparable to those of peer universities, but the approvals required from the State for payment issuance are beyond the range of common practice among the same universities.
- The Department has created a team of analysts that screens and audits PCard transactions to ensure compliance with all PCard rules and regulations. This has decreased the infractions that were made and went unchecked.

APPENDIX B: COMPARATIVE REPORT

COMPARATOR INSTITUTIONS

The table below provides basic institutional context for WVU and each of the six comparator institutions. Enrollment, faculty count, and research expenditure help calibrate the relative size and complexity of each institution's procurement and financial operations.

INSTITUTIONAL PROFILE (FALL 2024 / FY 2024)

Institution	Total Enrollment (Fall 2024)	Number of Full-Time Faculty (Fall 2024)	Research Expenditure (FY 2024)
West Virginia University	23,643	2,399	$259m
Iowa State University	30,380	2,144	$462m
Kansas State University	20,295	1,247	$265m
University of Georgia	43,146	3,051	$628m
University of Maryland	41,725	3,696	$1,540m
University of Virginia	26,409	3,133	$814m
University of Wisconsin	51,044	5,471	$1,933m

WVU is among the smaller institutions in this comparator group, with total enrollment of 23,643 and research expenditures of approximately $259 million. The University of Wisconsin is the largest by all three measures, with more than twice WVU's enrollment and nearly eight times its research expenditure. The University of Georgia and the University of Maryland also significantly exceed WVU in both scale and research activity. Although enrollment, faculty, and research expenditure may not indicate the purchasing workload, they provide context when comparing these institutions.

DATA SOURCE

Institution	Questionnaire Response from the Institution	Online Research
Iowa State University	✗	✓
Kansas State University	✓	✓
University of Georgia	✓	✓
University of Maryland	✗	✓
University of Virginia	✗	✓
University of Wisconsin	✓	✓

The information presented in this report was gathered via a survey and online research. The project team developed and distributed a questionnaire to the purchasing functions at each of the selected institute. Some institutions chose to provide full or partial responses to the questionnaire, which were incorporated into this report. In the case that institution chose not to provide a response, the project team conducted online research. The table above summarize the data source for each selected comparators.

CENTRAL PROCUREMENT STAFFING

The following table summarizes central procurement FTE across four functional areas: general purchasing, contracts management, PCard administration, and other administrative or specialized roles. This breakdown helps identify where each institution concentrates its procurement capacity.

CENTRAL PROCUREMENT FTE BY FUNCTION

Institution	Total	General Purchasing	Contracts Management	PCard Administration	Other
West Virginia University	26.00	15.00	-	5.00	6.00
Iowa State University	25.00	11.00	4.00	2.00	8.00
Kansas State University	14.00	10.75	2.00	1.25	-
University of Georgia	22.00	15.00	2.00	2.00	3.00
University of Maryland	20.00	7.00	3.00	2.00	8.00
University of Virginia	18.00	4.00	6.00	3.00	5.00
University of Wisconsin	49.00	21.00	-	5.00	23.00

WVU's central procurement team of 26 FTE is in the midpoint relative to other comparators. Iowa State (25 FTE) and Kansas State (14 FTE) are the closest comparators in total staffing, while the University of Wisconsin has the highest staff counts at 49. Notably, WVU does not report a dedicated contracts management function in this count — a gap relative to all comparators that do report this role (2 to 6 FTE). WVU's general purchasing headcount of 15 FTE is among the highest in the group alongside the University of Georgia. The table below summarizes the positions listed as "Other."

CENTRAL PROCUREMENT "OTHER" POSITION

Institution	Other Positions
West Virginia University	• • • • Payment Manager (1); Payment Analyst (2); Associate Director (1); Senior Systems Analyst (2). The Payment Manager and Payment Analysts are counted within the five PCard administration positions and also perform disbursement and reimbursement duties, with at least two FTE primarily dedicated to disbursements. The remaining positions comprise the supplier registration unit, which limits direct comparability with the comparator group.
Iowa State University	• Director (1) • Associate Director (2) • eProcurement Specialists (2) • Communications & Marketing (2)

Institution	Other Positions
	• Supplier Services / Database Administration (2) • Business Manager (1) • Program Assistant (2)
Kansas State University	-
University of Georgia	• Supplier Strategy & Programs Specialist (1) • Strategic Sourcing Specialist (1) • Procurement Assistant / Front Office (1)
University of Maryland	• Assistant Vice President (1) • Assistant Director (1) • Director of Strategic Sourcing (1) • Strategic Partnerships & Communications Specialist (1) • Administrative Coordinator (1) • Manager of Business Inclusion & Supplier Diversity (1) • Commodities & Services Manage (1) • Strategic Sourcing & ShellShop Manager (1)
University of Virginia	• Procurement Commodity Manager (1) • Procurement Specialist (1) • Customer Engagement Specialist (1) • Supplier Engagement Data Lead (1) • Director for the Virginia Higher Education Procurement Cooperative (VHEPC) (1)
University of Wisconsin	• Assistant Director (1) • Program Manager (1) • Procurement Manager (LTE/Special Projects) (1) • Warehouse/Inventory Supervisors (3) • Inventory Control Coordinators (13) • Heavy Motor Vehicle Operators (4)

WVU's "Other" positions are concentrated in payment operations and systems administration, comprising a Payment Manager, two Payment Analysts, an Associate Director, and two Senior Systems Analysts.

Comparators with comparable headcounts in this category tend to include more strategic and leadership roles: the University of Maryland allocates eight positions across executive leadership, strategic sourcing, supplier diversity, and administrative coordination, while the University of Virginia includes dedicated positions for customer engagement, supplier engagement, and commodity management. Iowa State University's "Other" count of eight similarly spans communications, eProcurement specialists, and supplier services.

ACCOUNTS PAYABLE STAFFING

The table below presents FTE dedicated to accounts payable functions.

ACCOUNTS PAYABLE AND ACCOUNTS RECEIVABLE FTE

Institution	Total	Account Payables	Account Receivables
West Virginia University	6.00	6.00	-
Iowa State University	9.00	8.00	1.00
Kansas State University	11.25	7.00	4.25
University of Georgia	64.00	25.00	39.00
University of Maryland	Unknown	Unknown	Unknown
University of Virginia	9.00	9.00	-
University of Wisconsin	23.00	20.00	3.00

WVU’s accounts payable function of 6 FTE is the smallest reported in the comparator group. Iowa State University operates with 8 FTE in AP despite a similar organizational structure, while Kansas State (7 FTE) and the University of Virginia (9 FTE) also report higher AP staffing. The University of Georgia has the highest AP and AR staffing at 25 AP FTE and 39 AR FTE.

PROCUREMENT SPEND AND PURCHASE ORDER VOLUME

Annual procurement spend and purchase order volume are key workload indicators. Limited comparator data were available for this metric, as several institutions chose not to provide a response to the questionnaire and online research yielded limited results.

ANNUAL PROCUREMENT SPEND AND PURCHASE ORDER VOLUME

Institution	Procurement Spending	Purchase Order Counts
West Virginia University	$269m	32,800
Iowa State University	Unknown	9,857
Kansas State University	Unknown	Unknown
University of Georgia	Unknown	Unknown

Institution	Procurement Spending	Purchase Order Counts
University of Maryland	Unknown	Unknown
University of Virginia	Unknown	Unknown
University of Wisconsin	$1,500m	200,000

WVU processed 50,482 purchase orders totaling approximately $269 million in the most recent fiscal year. Only the University of Wisconsin provided comparable spend data (~$1.5 billion). Iowa State's reported PO count of 9,857 is notably lower than WVU's.

3. PCARD PROGRAM AND ACCOUNTS PAYABLE

This section compares WVU's purchasing card (PCard) program performance and accounts payable invoice volume against peer institutions, including card holder counts, annual spend, transaction volume, and payment method preferences.

PCARD PROGRAM METRICS

The PCard program represents a significant transactional channel for small-dollar and routine purchases. The table below summarizes the four primary program metrics: cardholder count, total spend, transaction volume, and average transaction size.

PCARD PROGRAM METRICS

Institution	PCard Holder Counts	PCard Transaction Counts	PCard Transaction Amount	Average Amount per Transaction
West Virginia University	2,871	116,991	$62m	$530
Iowa State University	Unknown	81,551	$109m	$1,337
Kansas State University	2,200	212,800	$35m	$164
University of Georgia	Unknown	Unknown	Unknown	Unknown
University of Maryland	Unknown	Unknown	Unknown	Unknown
University of Virginia	Unknown	Unknown	Unknown	Unknown
University of Wisconsin	4,592	354,812	$113m	$320

WVU's PCard program processed 116,991 transactions totaling approximately $61.9 million, with an average transaction value of $530, the second highest among reporting institutions. Iowa State University reports a higher average transaction value ($1,337), though with fewer total transactions (81,551), suggesting a different cardholder policy regarding transaction size limits or use cases. Kansas State University demonstrates a high-volume, low-value profile (212,800 transactions at an average of $164 each). The University of Wisconsin's program is the largest by all measures. WVU's average transaction size is notably higher than the comparators.

ACCOUNTS PAYABLE INVOICE VOLUME AND PAYMENT METHOD

The table below summarizes total invoice volume and the ACH/EFT adoption rate where data were available.

AP INVOICE VOLUME AND PAYMENT METHODS

Institution	AP Invoice Counts	% Payment Made by ACH/EFT	% Payment Made by Check
West Virginia University	97,035 (FY25)	59%	30%
Iowa State University	Unknown	Unknown	Unknown
Kansas State University	Unknown	30%	69%
University of Georgia	252,355	70%	30%
University of Maryland	Unknown	Unknown	Unknown
University of Virginia	Unknown	Unknown	Unknown
University of Wisconsin	500,000	53%	47%

Among reporting peers, the University of Georgia shows the highest ACH/EFT payment at approximately 70%, with the University of Wisconsin at 47% and Kansas State at 30%. The University of Wisconsin's relies on check-based payments (53%).

4. ORGANIZATIONAL STRUCTURE AND TECHNOLOGY

This section examines how peer institutions structured their procurement and financial functions organizationally, including reporting relationships and the technology systems that underpin procurement, payment, and financial operations.

ORGANIZATIONAL REPORTING STRUCTURE AND PURCHASING MODEL

The table below summarizes the reporting structure for each institution.

ORGANIZATIONAL STRUCTURE

Institution	Procurement	AP	AR
West Virginia University	Procurement, Contracting, and Payment Services Department	Procurement, Contracting, and Payment Services Department	Procurement, Contracting, and Payment Services Department
Iowa State University	Division of Operations and Finance	Finance Service Deliver Unit	Financial Planning and Analysis Unit
Kansas State University	Division of Administration and Finance	Division of Administration and Finance	Division of Administration and Finance

University of Georgia	Finance Division	Finance Division	Finance Division
University of Maryland	Division of Finance	Division of Finance	Division of Finance
University of Virginia	Unknown	Unknown	Unknown
University of Wisconsin	Division of Finance	Division of Finance	Division of Finance

WVU consolidates procurement and accounts payable (AP) under a single departmental umbrella — Procurement, Contracting, and Payment Services. Accounts receivable (AR) is functionally located within Shared Services. Most comparators embed these functions within a broader finance or administration division: the University of Georgia, University of Maryland, and University of Wisconsin all organize these functions under a Division of Finance, while Kansas State does so within the Division of Administration and Finance. Iowa State University is the only comparator that distributes AP and AR across separate organizational units within its Operations and Finance structure.

PURCHASING MODEL

Institution	Purchasing Model
West Virginia University	Centralized
Iowa State University	Hybrid
Kansas State University	Hybrid
University of Georgia	Hybrid
University of Maryland	Unknown
University of Virginia	Unknown
University of Wisconsin	Hybrid

WVU is the only institution in the comparator group operating a fully centralized purchasing model. All four comparators that reported their model — Iowa State University, Kansas State University, the University of Georgia, and the University of Wisconsin — operate under a hybrid structure. The University of Maryland and University of Virginia did not provide their purchasing model.

EPROCUREMENT AND FINANCIAL SYSTEMS

The table below summarizes the eProcurement, ERP, and financial system platforms in use across the comparator group.

EPROCUREMENT, ERP, AND FINANCIAL SYSTEMS

Institution	Financial Systems
West Virginia University	• Jaggaer • Chrom River • Oracle • wvOasis (Institution-specific / non-commercial)
Iowa State University	• Workday • cyBUY (Institution-specific / non-commercial) • ServiceNow
Kansas State University	• Unimarket (starting in January 2027)
University of Georgia	• Jaggaer • Oracle
University of Maryland	• Workday
University of Virginia	• Jaggaer • Workday
University of Wisconsin	• Jaggaer • Workday

WVU operates on Jaggaer for eProcurement, Chrome River for expense management, Oracle as the core financial system, and interfaces with wvOasis, the State of West Virginia's financial system, for payment issuance. By contrast, several peer institutions have consolidated onto fewer platforms: the University of Maryland uses Workday exclusively, while the University of Georgia operates a two-platform environment (Oracle and Jaggaer). Workday and Jaggaer is a common platform combination among the comparators, with the University of Wisconsin and University of Virginia both using these. Kansas State is in the process of implementing Unimarket (go-live January 2027).

5. PERFORMANCE METRICS

This section compares the formal performance measurement frameworks used by WVU and its peers, including the specific KPIs tracked, requisition-to-PO cycle time, invoice payment timeliness, and policy compliance rates.

KPIS AND METRICS TRACKED

The table below summarizes the formal KPIs and performance metrics that each institution's procurement and AP functions actively track and report. Institutions that did not report tracking formal KPIs are noted accordingly.

FORMAL KPIS AND PERFORMANCE METRICS TRACKED

Institution	KPIs & Metrics Tracked
West Virginia University	• Number of transaction • Number of contracts • Number of Sourcing Events by FY • Number of Supplier Risk Scorecards Completed • PCPS savings, cost avoidance, and revenue • Requisition processing time • Requisition processing volume
Iowa State University	• Campus satisfaction: 96% very satisfied; 2% dissatisfied; 99% positive interaction; 98% accurately addresses requests • Employee engagement interval turnover: 7% employee left; 4 retired • Tasks per specialist: Workday = 4,180; ServiceNow = 1,319 • Average resolution times: 109,469 assigned to FIN via ServiceNow; avg daily open 199.9; avg resolution time 13.2 hrs
Kansas State University	• Travel Expense Report Processing Days (End Date of Travel to Payment): 33.4 days • PCard Expense Report Processing Days (Date of Last Monthly Transaction to Payment): 27.5 days • Central Review and Processing: 2.4 days
University of Georgia	• Purchase initiation to payment (days) • Service Desk ticket resolution (days)
University of Maryland	Unknown
University of Virginia	Unknown
University of Wisconsin	Unknown

WVU tracks a reasonable set of process-oriented metrics, including transaction volumes, contract counts, sourcing events, supplier risk scorecards, and requisition processing time. Iowa State University's KPI framework is the most robust in the comparator group, incorporating customer satisfaction scores (96% very satisfied), employee engagement, and service desk resolution time. Kansas State's metrics are time-based and focused on expense processing cycle times. Three of the six comparators did not provide KPI data.

CYCLE TIME AND COMPLIANCE PERFORMANCE

The following table summarizes key cycle time and compliance metrics: average requisition-to-PO cycle time, average invoice-to-payment cycle time (days), and the reported PO/PCard policy violation rate. WVU data for cycle time and payment timeliness are forthcoming and will be included in the final report.

REQUISITION-TO-PO CYCLE TIME

Institution	Overall Req-to-PO Cycle Time (Days)	Competitive Req-to-PO Cycle Time	Non-Competitive Req-to-PO Cycle Time
West Virginia University	3.6	9.5	3.4
Iowa State University	4	Unknown	Unknown
Kansas State University	Unknown	Unknown	Unknown
University of Georgia	Unknown	Unknown	Unknown
University of Maryland	Unknown	Unknown	Unknown
University of Virginia	Unknown	Unknown	Unknown
University of Wisconsin	Unknown	Unknown	Unknown

WVU's overall requisition-to-PO cycle time of 25 days is substantially higher than Iowa State University's reported 4 days. WVU's non-competitive cycle time of 21 days alone exceeds Iowa State's full average, suggesting a meaningful gap in routine processing efficiency. WVU's competitive procurement cycle time is 125 days. It is challenging to draw a meaningful comparison since data for most comparators was unavailable. In addition, the criteria for measuring the cycle time for Iowa State University is unknown.

PERCENTAGE OF SPENDING BY TYPE OF PROCUREMENT

Institution	Competitive Bidding	Sole Source	Cooperative Contracts
West Virginia University	80.84%	2.36%	4.58%
Iowa State University	Unknown	Unknown	Unknown
Kansas State University	Unknown	Unknown	Unknown
University of Georgia	Unknown	Unknown	Unknown
University of Maryland	Unknown	Unknown	Unknown
University of Virginia	Unknown	Unknown	Unknown
University of Wisconsin	Not tracked currently	Not tracked currently	Not tracked currently

WVU is the only institution in the comparator group to report a breakdown of spending by procurement type. Competitive bidding accounts for approximately 80.84% of WVU's total procurement spend. Sole source spending is low at 2.36. Cooperative contracts represent 4.58% of total spend, including contract non-catalogue, PunchOut, and SQ Hosted product purchases.

PAYMENT CYCLE TIME

Institution	On-Time Payment Rate	Average Invoice-to-Payment Cycle (Days)
West Virginia University		
Iowa State University	Unknown	3
Kansas State University	Unknown	Unknown
University of Georgia	Unknown	4-5
University of Maryland	Unknown	Unknown
University of Virginia	Unknown	Unknown
University of Wisconsin	Unknown	Unknown

Among comparators that provided data, Iowa State University reports an average invoice-to-payment cycle of 3 days and the University of Georgia reports 4 to 5 days. No institution reported an on-time payment rate. Four of the six comparators did not report payment cycle data, limiting direct benchmarking for this metric.

VIOLATION RATE

Institution	Violation Rate
West Virginia University	<1%
Iowa State University	Unknown
Kansas State University	<1%
University of Georgia	Unknown
University of Maryland	Unknown
University of Virginia	Unknown
University of Wisconsin	Not currently tracked

WVU and Kansas State University both report PO/PCard policy violation rates below 1%, indicating strong compliance performance across both institutions. Four comparators did not provide violation rate data, and the University of Wisconsin indicated this metric is not currently tracked.