

WEST VIRGINIA LEGISLATURE
Legislative Post Audit Division

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Denny Rhodes
Director

December 4, 2016

The Honorable William P. Cole III, President
West Virginia State Senate
Post Audits Subcommittee, Co-Chair
Room 229M, Building 1
State Capital Complex
Charleston, West Virginia 25305

The Honorable Tim Armstead, Speaker
West Virginia House of Delegates
Post Audits Subcommittee, Co-Chair
Room 228M, Building 1
State Capital Complex
Charleston, West Virginia 25305

Dear Mr. President and Mr. Speaker:

The Legislative Post Audit Division is currently conducting a statewide study of the West Virginia State Purchasing Card Program (P-Card). Consistent issues with recent P-Card audits of different agencies have prompted the study. Currently, we are in the initial phases of developing the scope, methodology, and objectives for this study. In the table below is a list of the top ten agencies with the highest number of P-Cards and corresponding number of full time permanent (FTE) employees, excluding Higher Education.

Agency Number	Agency Name	Number of Cards	Number of FTE Employees	Percentage of Cards to Employees
0310	Division of Natural Resources	382	735	52%
0803	Division of Highways	271	4793	6%
2400	Supreme Court	238	1426	17%
0313	Department of Environmental Protection	227	811	28%
0506/0511	Health and Human Resources	208	5511	4%
0603/0604	Adjutant General and Armory Board	116	449	26%
0809	WV Parkways Authority	103	337	31%
0305	Division of Forestry	92	77	118%
0608	Division of Corrections	82	2074	4%
0612	West Virginia State Police	62	1024	6%

Attached are tables listing all the available Purchasing Cards, excluding travel and fleet cards, in the State of West Virginia, including Higher Education.

An update will be provided to the subcommittee when the objectives for the study are finalized.

Sincerely,

A handwritten signature in blue ink that reads "Denny Rhodes". The signature is written in a cursive style with a large, stylized initial "D".

Denny Rhodes

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

Agency Number	Agency Name	Number of cards	Number of FTE Employees	Percentage of Cards to Employees
LEGISLATURE		10	183	5%
2100	Senate	3	41	7%
2200	House of Delegates	2	44	5%
2300	Joint Expenses	5	98	5%
SUPREME COURT		238	1,427	17%
2400	Supreme Court	238	1,427	17%
ELECTORAL FUNCTIONS		77	916	8%
0100	Governors Office	8	48	17%
1200	Auditors Office	19	178	11%
1300	Treasurers Office	2	130	2%
1400	Department of Agriculture	38	325	12%
1500	Attorney General	4	182	2%
1600	Secretary of State	6	55	11%
DEPARTMENT OF ADMINISTRATION		45	729	6%
0203	Consolidated Public Retirement Board	2	86	2%
0209	Finance Division/Secretary of Administration	12	19	65%
0210	Information Services and Communications/Office of Technology	9	256	4%
0211	General Services Division	4	108	4%
0213	Purchasing Division	5	40	13%
0214	Surplus Property	0	11	0%
0215	Travel Management	0	14	0%
0218	Board of Risk and Insurance Management	1	22	5%
0219	Public Employees Grievance Board	4	12	33%
0220	Ethics Commission	0	6	0%
0221	Public Defenders Office	2	23	9%
0222	Division of Personnel	0	61	0%
0225	Public Employees Insurance Agency	2	46	4%
0228	Prosecuting Attorneys Institute	1	3	33%
0232	Retiree Health Benefit Trust Fund	0	2	0%
0233	Real Estate Division	3	20	15%
DEPARTMENT OF COMMERCE		539	1,548	35%
0304	Division of Tourism	15	58	26%
0305	Division of Forestry	92	78	118%
0306	Geological and Economic Survey	13	34	39%
0307	West Virginia Development Office	11	78	14%
0308	Division of Labor	7	86	8%

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0310	Division of Natural Resources	382	735	52%
0314	Division of Miners Health, Safety and Training	12	123	10%
0319	Board of Coal Mine Health and Safety	1	2	50%
0323	Workforce West Virginia	6	331	2%
0327	Secretary of Commerce	0	18	0%
0328	Division of Energy	0	6	0%
DEPARTMENT OF HEALTH & HUMAN RESOURCES		216	5,582	4%
0501	Secretary of Health and Human Resources	0	5	0%
0506/0511	Health and Human Resources	208	5,512	4%
0507	Health Care Authority	6	41	15%
0510	Human Rights	2	24	8%
DEPARTMENT OF EDUCATION & THE ARTS		53	815	7%
0431	Secretary of Education and the Arts	7	31	23%
0432	Division of Culture and History	8	114	7%
0433	Library Commission	2	43	5%
0439	Educational Broadcasting Authority	8	69	12%
0932	Division of Rehabilitation Services	28	560	5%
DEPARTMENT OF EDUCATION		11	667	2%
0402	Department of Education	9	508	2%
0403	West Virginia Schools for the Deaf and Blind	2	159	1%
DEPARTMENT OF ENVIRONMENTAL PROTECTION		231	825	28%
0311	Environmental Quality Board	1	2	50%
0312	Solid Waste Management Board	2	9	22%
0313	Department of Environmental Protection	227	812	28%
0315	Oil and Gas Conservation Commission	1	2	50%
DEPARTMENT OF MILITARY AFFAIRS & PUBLIC SAFETY		360	5,406	7%
0601	Secretary of Military Affairs and Public Safety	3	21	14%
0603/0604	Adjutant General and Armory Board	116	449	26%
0605	Parole Board	2	17	12%
0606	Homeland Security and Emergency Management	4	40	10%
0608	Division of Corrections	82	2,075	4%
0612	West Virginia State Police	62	1,025	6%
0615	Regional Jail and Correctional Facility Authority	16	1,046	2%
0619	Fire Commission	39	49	80%

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as of October 31, 2016**

Agency Number	Agency Name	Number of cards	Number of FTE Employees	Percentage of Cards to Employees
0620	Division of Justice and Community Services	4	35	12%
0621	Division of Juvenile Services	27	611	4%
0622	Division of Protective Services	5	41	12%
DEPARTMENT OF REVENUE		93	966	10%
0303	Division of Financial Institutions	23	24	96%
0701	Secretary of Revenue	0	8	0%
0702	Tax Division	14	361	4%
0703	State Budget Office	1	8	13%
0704	Insurance Commissioner	24	274	9%
0705	Lottery Commission	21	174	12%
0706	Municipal Bond Commission	2	3	67%
0707	Racing Commission	1	36	3%
0708	Alcohol Beverage Control Administration	6	73	8%
0709	Office of Tax Appeals	1	6	17%
BUREAU OF SENIOR SERVICES		3	32	9%
0508	Bureau of Senior Services	3	32	9%
DEPARTMENT OF TRANSPORTATION		388	5,779	7%
0802	Division of Motor Vehicles	4	593	1%
0803	Division of Highways	271	4,794	6%
0804	State Rail Authority	3	18	17%
0805	Division of Public Transit	1	9	11%
0807	Aeronautics Commission	5	2	250%
0808	Office of Administrative Hearings	1	26	4%
0809	WV Parkways Authority	103	337	31%
DEPARTMENT OF VETERANS ASSISTANCE		37	230	16%
0613	Veterans Affairs	25	186	13%
0618	Veterans Home	12	44	27%
MISCELLANEOUS BOARDS & COMMISSIONS		77	432	18%
0316	Water Development Authority	2	15	14%
0505	Board of Barbers and Cosmetologist	2	8	25%
0509	Hospital Finance Authority	0	1	0%
0901	Appraiser Licensing Certification Board	3	4	75%
0902	Board of Funeral Service Examiners	2	1	200%
0903	Board of Professional Surveyors	1	2	63%
0904	Board of Counseling	1	1	100%
0905	Board of Social Work	2	1	200%

**Number of Purchasing Cards and Permanent Full Time Employees (FTE) by Agency
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Agency Number	Agency Name	Number of cards	Number of FTE Employees	Percentage of Cards to Employees
0906	Board of Licensed Practical Nurses	3	4	75%
0907	Board of Registered Nurses	3	14	22%
0908	Board of Chiropractic Examiners	1	1	100%
0909	Board of Dentistry	1	3	33%
0911	Board of Occupational Therapy	1	1	100%
0912	Board of Optometry	1	1	100%
0913	Board of Pharmacy	3	9	33%
0914	Board of Psychologists	1	1	100%
0915	Board of Medical Imaging And Radiation Therapy Technicians	4	2	200%
0917	Board of Professional Engineers	1	5	20%
0918	Board of Accountancy	1	3	33%
0919	Board of Architects	1	1	100%
0921	West Virginia Board of Osteopathic Medicine	1	3	33%
0922	Board of Physical Therapy	2	2	100%
0923	Board of Veterinary Medicine	1	2	57%
0926	Public Service Commission	5	271	2%
0927	Real Estate Commission	2	5	40%
0930	Board of Speech Language Pathology and Audiology	1	1	100%
0935	Board of Respiratory Care	1	1	100%
0936	Board of Licensed Dietitians	2	0	N/A
0937	WV Board of Acupuncture	1	0	N/A
0938	Massage Therapy Licensure Board	1	1	100%
0939	Courthouse Facilities Improvement Authority	1	1	100%
0941	National Coal Heritage Area Authority	3	5	63%
0944	Economic Development Authority	11	11	100%
0945	Board of Medicine	2	15	13%
0946	Municipal Pension Oversight Board	3	3	100%
0947	Enterprise Resource Planning Board	5	34	15%
0948	Board of Hearing Aid Dealers	0	0	N/A
0950	Board of Treasury Investments	1	0	N/A
HIGHER EDUCATION POLICY COMMISSION		3,842	11,090	35%
0441/0442	Higher Education Policy Commission and	14	72	20%
/0943	Center for Nursing			
0463	West Virginia University	2,724	6,856	40%
0471	Marshall University	301	1,763	17%
0476	West Virginia School of Osteopathic Medicine	104	276	38%
0482	Bluefield State College	49	183	27%
0483	Concord University	54	264	20%
0484	Fairmont State University	210	432	49%

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0485	Glenville State College	40	189	21%
0486	Shepherd University	131	455	29%
0488	West Liberty University	107	258	41%
0490	West Virginia State University	80	289	28%
0495	West Virginia Network for Educational Telecomputing	28	53	53%
COUNCIL FOR COMMUNITY AND TECHNICAL COLLEGE		169	1,205	14%
0420	Council For Community and Technical College Education	6	16	38%
0444	Mountwest Community and Technical College	18	127	14%
0445	New River Community and Technical College	32	124	26%
0446	Pierpont Community and Technical College	N/A	107	N/A
0447	Blue Ridge Community and Technical College	30	141	21%
0464	West Virginia University at Parkersburg	7	198	4%
0487	Southern West Virginia Community and Technical College	13	167	8%
0489	West Virginia Northern Community and Technical College	21	125	17%
0492	Eastern West Virginia Community and Technical College	5	36	14%
0493	Bridgevalley Community and Technical College	37	165	22%

Sources:

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

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