

**WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE**  
*Post Audit Division*

1900 Kanawha Blvd. East, Room W-329  
Charleston, WV 25305-0610  
(304) 347-4880



**Denny Rhodes**  
Director

March 14, 2018

Gary Johnson, Administrative Director  
WV Supreme Court of Appeals  
Capitol Complex  
1900 Kanawha Blvd., East  
Bldg. 1, Room E-100  
Charleston, WV 25305-0830

Dear Judge Johnson:

An examination of State Purchasing Card records shows repeated purchases of gift cards of varying denominations allegedly used by the Drug Courts. The State Auditor's Purchasing Card Policies and Procedures Manual Section 6.4, Usage Restriction states in part:

*"...The P-card may be used for the purchase of gift cards, where authorized by applicable laws, rules and regulations, or other governing instrument, only upon prior approval of the transaction by the State Auditor's Office P-Card Division. Gift card purchase are not to be made until after prior approval has been received."* [Emphasis Added]

It is our understanding this permission has not been granted to the West Virginia Supreme Court of Appeals or its employees. **Until this permission can be obtained, it is our recommendation that the purchase of gifts cards using the State Purchasing Cards issued to all employees under the purview of the Supreme Court cease.**

Pursuant to West Virginia Code §4-2-5, documentation of any authorization granted by the State Auditor's Office to use the State Purchasing Cards for the purchase of gift cards should be sent to us upon receipt of this correspondence. Additionally, we advise that you inform all employees issued State Purchasing Cards to cease the purchase of gift cards until such authorization is granted. We ask that you provide copies of any communications sent to staff notifying them to cease the use of the State Purchasing Cards to purchase gift cards when such communication is made. This issue will be presented to the Post Audits Subcommittee in a future

audit report. Should you have any questions, please feel free to contact Justin Robinson, Audit Manager.

Sincerely,

  
Denny Rhodes

cc: Justices of the WV Supreme Court of Appeals