LA CARTE PURCHASING CARD PROGRAM

POLICIES & PROCEDURES

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The **La Carte** purchasing card is a Visa card issued by the Bank of America for the State of Louisiana. This card enables employees of Nicholls State University to purchase items within an approved limit, with the convenience of a credit card.

This policy establishes the minimum standards set by the State of Louisiana Purchasing Department and the Nicholls State University Purchasing Department for possession and use of the **La Carte** purchasing card for employees of the University. The University LaCarte P-Card policy is derived from the State of Louisiana LaCarte P-Card Policy. The State’s policy may have certain allowances that the University chooses not to include in our policy due to certain procedures that are set in place for handling our business transactions that may differ from other State Agencies.

The **La Carte** card is to be used only for official state business for the University. All employees issued a card will follow the procedures set forth in the **La Carte Purchasing Card Policy of the State of Louisiana and the University**, as well as all current Purchasing Policies and Rules & Regulations established by the University Purchasing Department, the Division of Administration and/or any and all applicable Louisiana statutes.

The University has set the single transaction limit allowed at $1,000. The State will allow an agency to increase this amount agency wide or on an individual card basis up to $5,000, without prior approval from the Office of State Purchasing. However, it is the determination of the University Purchasing Department that all SPLs for cards issued by Nicholls State will be set at $1,000. SPLs greater than $1,000 shall only be approved in the event of an emergency situation. Using the p-card for purchases allowed under this policy must follow proper purchasing procedures as set forth by the State and the University. Procurement requirements shall not be artificially divided so as to constitute a small purchase by split purchases, regardless of the SPL set.

No purchase shall be ARTIFICIALLY DIVIDED so as to constitute a small purchase under $1,000 or to reduce a solicitation to a lesser quote or bid requirement. Section 6 of the current Small Purchase Executive Order reads “In absence of a good faith business basis, no purchase or procurement shall be artificially divided within a cost center or its equivalent, to avoid the competitive process or the solicitation of competitive sealed bids”.

It is illegal to split a purchase among several transactions to avoid taking competitive bids when the total amount of the purchase exceeds $5,000, by requesting vendors to bill part of merchandise on one invoice and the remainder on a second. Payment of split billing invoices will not be honored by the University. In the event this occurs, disciplinary actions will be taken including suspension or termination.
Any misuse or abuse of the La CARTE purchasing card may result in disciplinary action and/or termination of card privileges.

The Louisiana Purchasing Card, La CARTE is a visa credit card issued by the Bank of America for the State of Louisiana. It is a tool used to manage purchasing and accounting by enabling employees to purchase items with the convenience of a credit card while maintaining control over those purchases. The Division of Administration, Office of State Purchasing, and the University Purchasing Department has issued a Purchasing Card policy for La CARTE which establishes minimum standards for possession and use of this card.

A. CONDITIONS OF PARTICIPATION

All agencies, as a condition of participation in the State Corporate Liability P-Card/CBA Program shall, abide by the terms of this policy unless a “Request for Exception” form is submitted and approved by the Office of State Purchasing and Travel.

All program participants, i.e. program administrators, cardholder, CBA administrators and cardholder approvers are required to complete an online certification class, annually, receiving a passing grade of at least 90 in order to receive a new p-card, a renewal p-card, remain as CBA administrator or remain as a cardholder approver. These certifications will be developed and updated, as necessary, by the Office of State Purchasing and Travel and the agency will be notified as soon as they are approved. All program participants will be given ample time to obtain this certification once notified. Note: The certification class for the CBA administrator would be the same as a cardholder’s certification.

Online certification classes may be obtained through the following links:

Approver Certification (INSERT LINK HERE)

Cardholder Certification (INSERT LINK HERE)

A cardholder’s approver must be a supervisor of the cardholder which would be at least one level higher than the cardholder. The approver must be the most logical supervisor which would be most familiar with the business case and appropriate business needs for the cardholder’s transactions.

To allow for proper and complete program audits, all program participants, will be mandated to implement WORKS Workflow, which is an online system through Bank of America. (See Attachment H for Workflow Training Guide)
The system captures transactions; Workflow requires both cardholders and cardholder approver’s electronic signatures, along with the ability to maintain receipts and backup supporting documentation in one central location through the scanning feature which is also being mandated, therefore, assisting with audits and reviews. The system allows for an additional level of approvals, beyond the cardholder and approver.

Agency program participation requires annual review of the agency’s program conducted by the agency’s internal audit section.

All receipt and supporting documentation must be scanned and tied to the applicable transaction and not as one image for all transactions. The receipt should be signed with the appropriate FOAPAL the purchase will be charged to prior to scanning and attaching to the transaction in Works. Original receipts with the signature and written FOAPAL should be brought to the Purchasing Department the day the P-card charge is made or by the next business morning.

During implementation and continuation of users into Workflow, ensure that every cardholder’s business email address matches the cardholder’s name. Another cardholder’s email address may not be used without prior approval from the Commissioner of Administration. This is done for security reasons and to protect all cardholders.

Monthly reviews and inquiries, requested from the Office of State Travel, Division of Administration auditors, etc, to agency program administrators, must be answered in the time specified in the request. At this point, for monthly reviews, only justification is required for each transaction, along with program administrator and agency verification and determination that the transaction was for a business purpose and was in compliance with all state and agency card program policies, purchasing rules and regulations, statutes, executive orders and PPM49.

All cardholders, program administrators, CBA Administrators and cardholder approvers must sign the most current (See Attachment B) State of Louisiana Corporate Liability P-Card Program Agreement Form for the applicable program role on an annual basis. Agreements acknowledge and outline the applicable responsibilities under the program.

P-card’s shall not be issued to any agency program administrators, department head, CBA administrator or auditor or any other roles associated with administering, monitoring or reviewing the activities of the P-Card program.
If it is justifiable hardship for one of the above positions to not be allowed to possess a P-card, a written request must be submitted to the Commissioner of Administration including detailed justification as to why this is not feasible and what precautions will be taken to guarantee the security and validity of purchases. Specific approval from the Commissioner of Administration must be obtained prior to issuing a card to an individual serving in any of these roles.

The only exception regarding an employee possessing a card with a role in the program is a cardholder approver. However, in order for a cardholder approver to possess a p-card, monthly audit, sign-off in Workflow system (once implemented into Workflow), and all other responsibilities listed throughout this policy for a cardholder approver, must too be fulfilled by someone which is at least one level higher than the approver.

All transactions and supporting documentation must be, at a minimum, randomly audited, by a second party; either the agency’s fiscal section or the agency program administrator.

It is strongly urged that agencies establish controls for pre and post approval of items purchased on the P-card.

Additional documentation steps, that are strongly recommended, which would strengthen controls in the review process include:

- Documenting the reason for the purchase (case number, project, etc.) on the receipt along with signature from cardholder and supervisor.

Any recognized or suspected misuse of the p-card program should be immediately reported to the agency program administrator and may be anonymously, reported to the State of Louisiana Inspector General’s Fraud and Abuse Hotline at 1-866-801-2549 or for additional information one may visit http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pnid=0&pid=4&catid=0.

In the event that an agency/public post secondary entity fails to comply with the requirements for participation in the P-card Program, the result of noncompliance may be removal from the P-Card/CBA Program.
1. DEFINITIONS

**Account holder/ Cardholder** - terminology used to reference the employee that has been issued a P-Card.

**Agreement Form** – A form signed by a program administrator, cardholder and cardholder approver, annually, that acknowledges they have received required training from agency, completed the state’s certification requirement and received a passing score of at least 90, understands the P-Card Policies, both state and agency and accepts responsibility for compliance with all policies and procedures.

*(ATTACHMENTS B & C)*

**Cardholder Enrollment Form** – A form that initiates the P-Card issuance process for the cardholder. *(ATTACHMENT A)*

**Controlled Billed Account (CBA)** – a credit account issued in an agency’s name (no plastic cards issued). These accounts are direct liabilities of the State and are paid by each agency. CBA Accounts are controlled through an authorized administrator(s) to provide means to purchase any allowed transactions/services allowed in the current State Liability Travel Card and CBA Policy. Please realize that although other travel related charges are now allowed on the CBA account, the traveler should be aware that there is no plastic issued for a CBA to ensure that this will not impair his travel plans.

**Cycle** - the period of time between billings. For example, the State of Louisiana P-Card closing period ends at midnight the 5th of each month. Synonymous with “billing cycle”

**Cycle Limit** – maximum spending (dollar) limit a P-Card/CBA is authorized to charge in a cycle. These limits should reflect the individual’s purchasing patterns. These are preventative controls and, as such, should be used judiciously.

**Disputed Item** – Any transaction that was double charged; charged an inaccurate amount, or charged without corresponding goods or services by the individual cardholder.

**Electronic Funds Transfer (EFT)** – an electronic exchange or transfer of money from one account to another, either within the same financial institution or across multiple institutions.
Electronic Signature – An electronic sound, symbol or process attached to or logically associated with a record or executed or adopted by a person with the intent to sign the record.

Fraud – Any transaction, intentionally made that was not authorized by the cardholder or not for Official State Business.

Incidental Expense – if travel expenses have been approved by the Office of State Travel, these would be the expenses, incurred while traveling on official state business, which are not allowed on the state liability P-Card. Incidents include, but are not limited to meals; fees and tips to porters, baggage carriers, bellhops, hotel maids; transportation between places of lodging/airport such as taxi; phone calls and any other expense not allowed in the State Liability Travel Card and CBA Policy.

INTELLILINK – Visa’s web-base auditing tool which is used to assist with monitoring and managing the agency’s card program usage to ensure that card use conforms to all policies and procedures.

Merchant Category Code (MCC) – standard code the credit card industry uses to categorize merchants based on the type of goods or services provided by the merchant. A merchant is assigned a MCC Code by the acquiring bank.

Merchant Category Code Group (MCCG) – a defined group of merchant category codes. MCCGs are used to control whether or not cardholders can make purchases from particular types of merchants.

Merchant – a business or other organization that may provide goods or services to a customer. Synonymous with “supplier” or “vendor”.

Policy and Procedure Memorandum 49 (PPM49) – the state’s general travel regulations. These regulations apply to all state departments, boards and commissions created by the legislature or executive order and operating from funds appropriated, dedicated, or self sustaining; federal funds, or funds generated from any other source.

Single Purchase Limit (SPL) - the maximum spending (dollar) limit a P-Card is authorized to charge in a single transaction. The SPL limit may be up to $5,000; however, this limit should reflect the individual’s purchasing patterns. These are preventative controls and, as such, should be used judiciously. Purchases shall not be split with the intent of and for the purpose of evading the P-Card single purchase limit set for cardholders.
**P-Card** - a credit account issued in an employee’s name. This account is the direct liability of the State and is paid by each agency. P-Card accounts are the preferred means of payment for purchases of goods and services. Also referred to as the LaCarte card and Purchasing Card.

**P-Card/ Billing Cycle Purchase Log** — Paper and electronic, once the agency has completed the implementation of Workflow, this log is used in the reconciliation process for purchases/services charged during the billing cycle. The log is used to document cardholder approval of purchases billed by matching the paper billing statement, received from the bank, to the log and the documentation obtained from the vendor(s). Approval of the log by the cardholder can either be by signature (paper log) or electronic signoff (through WORKS Workflow reconciliation). Likewise, the designated approver (supervisor of cardholder which is at least one level higher than cardholder) can either be by signature (paper) or electronic signoff (online in WORKS Workflow).

**Transaction** - a single purchase. A credit also constitutes a transaction.

**Transaction Documentation** — all documents pertaining to a transaction, both paper and electronic. The documentation is also used for reconciliation at the end of the billing cycle and is to be retained with the monthly reconciliation documentation for review and audit purposes. Examples of transaction documentation include, but are not limited to: itemized purchase receipts/invoices (with complete item descriptions, not generic such as “general merchandise”), receiving documents, credits, disputes, and written approvals. If travel has been approved, documentation should also contain airline exceptions, justifications, approvals, travel authorization, travel expense, etc.

**WORKS** — Bank of America’s web-based system used for program maintenance, card/CBA issuing/suspension/cancellation and reporting.

**WORKS Workflow** — Bank of America’s online system that includes user profiles and transaction workflow. For ISIS and LaGov interfaced agencies, transactions are coded and interfaced to the ISIS/LaGov systems for payment monthly.

(ATTACHMENT H FOR WORKFLOW GUIDE)
B. OFFICE OF STATE PURCHASING AND TRAVEL RESPONSIBILITIES

The State of Louisiana, Office of State Purchasing and Travel is responsible for the statewide contract administration of the Corporate Liability “LaCarte” Purchasing Card/CBA Program. The State Program Administrator will serve as a central point of contact to address all issues and changes necessary to the overall program, and coordinate such changes with the contractor, Bank of America.

The Office of State Purchasing and Travel will issue and maintain the State “LaCarte” Purchasing Card CBA Policy as contained herein. If the state’s policy or the program limits are changed statewide, a revised P-Card/CBA Policy will be issued by the Office of State Purchasing and Travel.

The Office of State Purchasing and Travel will approve agency participation in the program and identify the allowable Merchant Category Codes (MCC) and their limits, if applicable.

Travel merchants, including food merchants, are prohibited from individual employee use unless a request is made by an agency to support the use of travel and food merchants. The request, along with strict guidelines outlined in the agency policy in accordance with the current State Liability Travel Card and CBA Policy and current PPM49 guidelines, and the written approval by the Office of State Purchasing and Travel is required prior to any travel expense being allowed on the P-Card.

Any waiver to this policy will be considered on a case-by-case basis and should be in writing on the exemption request form and forwarded to the Office of State Travel for approval.

This program does not allow cash withdrawals/transactions or any attempts for cash transactions, as cash is blocked from this program.

C. AGENCY RESPONSIBILITIES

Agency responsibilities include administration of its Corporate Liability P-Card program, and compliance with state guidelines identified herein, any current Purchasing Policies, Rules and Regulations, Louisiana Statutes, Executive Orders and/or current State Liability Travel Card Policy and PPM49, if applicable.

The Department Head will be responsible for designating Agency P-Card Program Administrators and for immediately notifying the State Program Administrator at the Office of State Purchasing and Travel of any changes.
Agencies are responsible for developing policies documenting all internal procedures and ensuring that they are in accordance with the guidelines of the Corporate Liability P-Card Policy including a definition of split purchasing along with a statement that a single purchase shall not be artificially divided to avoid the SPL or procurement procedures. Policies should be updated as necessary with changes/additions which may occur in the Agency’s internal procedures and/or State’s Corporate “LaCarte” Purchasing Card Policy including updating of MCC Codes, as necessary, when provided by the Office of State Purchasing and Travel and Bank of America. The University Policy will be reviewed annually and updated as needed, or as required by the Office of State Purchasing and Travel.

The Agency Program Administrator(s) will be responsible for keeping well informed of program updates, as they are sent as email updates, along with dissemination of this information to the Department Head, cardholders, CBA administrator, cardholder approver and any other agency personnel as deemed appropriate. The University Purchasing Department will provide updates via e-mail to the University Administration and the University staff who have a role in the P-Card Program.

Agencies are responsible for performing post audits of cardholder transactions to monitor appropriate use while verifying that purchases are made in accordance with Corporate Liability “LaCarte” Purchasing and CBA Card Policy, all current purchasing policies, purchasing rules and regulations, Louisiana Statutes, Executive Orders, State Liability Travel Card and CBA Policy and PPM49, if applicable. The bank will provide reporting capabilities at no cost to each agency. **Remember all transactions MUST have a receipt, both paper and electronic, once the agency has completed the implementation of Workflow. Electronic copies must be unalterable and readily available to auditors when requested. The agency is responsible for securing and archiving transaction data as required by the business operations of the agency.** If using WORKS Workflow, data is available electronically for up to 3 years. If using Intellilink, data is only available for a 27 month rotating period. If an agency requires documentation retention more than stated above, it is the responsibility of the agency to obtain and archive the transaction data annually.

Monthly certifications that the procedures of the audit section of this policy have been conducted must be submitted to the Office of State Travel. The certification will indicate that agency personnel administering the P-card Program has generated the required reports, all requirements listed in policy have been completed, and necessary findings have been investigated, documented and handled appropriately.
In addition to establishing proper controls and agency’s procedures, agencies are responsible for:

1. Determining appropriate cardholders and setting individual cardholder limits for single transactions, daily and/or cycle transaction limits. While we recognize certain business transactions require higher limits exceeding $5,000 and may be granted by submitting a “Request for Exception Form” to the Office of State Purchasing and Travel for approval, agencies are cautioned when increasing SPL that best practice calls for the SPL to be limited to the lowest necessary SPL that is needed for the duties of that individual. The “Request for Exemption Form” would also be applicable to open any MCC Codes which are classified as either “P” for prohibited or “R” for restricted. It is also best practice to issue only one card per cardholder.

2. Monitoring for cardholder accounts which are not active and adjusting SPL’s and/or monthly cycle limits accordingly based on possible change in needs and cancellation of card, when not utilized in a twelve month period. A card may only remain active, if dormant for a 12 month period, by justification and approval from the Office of State Travel. If approval is granted, the card must be suspended and profile changed to $1 limit until future need for activation. An example of the need for a card that may be dormant for 12-months is that the card is being maintained only for emergency situations.

3. Development of a purchasing card log used to assist in reconciliation process. (ATTACHMENT F)

4. Determining allowable merchant category codes based on individual needs and the State’s allowances.

5. Educating program participants on state and agency policy requirements, procedures and allowances.

6. Educating program participants on use of the card sales tax requirements.

7. Maintaining budgetary controls.
8. Establishing procedures, as part of exit paperwork, to collect and cancel cards upon termination of the employee. Exit procedures include a review by the cardholder and supervisor and/or program administrator of all current charges on the account, verifying that all necessary supporting documents, receipts and required signatures have been obtained. Cards should be returned to the agency program administrator to cancel and destroy.

9. Educating cardholders on process of reporting a card lost, stolen and/or any fraudulent activity.

10. Requesting cards, users in WORKS and performing any maintenance necessary for agency cardholders. Issuing secure User ID’s for each cardholder, approver, CBA administrator, accountant, auditors and agency program administrator in all WORKS applications if the online system is implemented.

11. Agency policy must specifically address how an employee’s absence during approval process of transactions will be handled, especially once agency has implemented the WORKS Workflow system.

   The University Purchasing Department P-Card Administrators will act as the approver in the absence of the approver. The cardholder will be required to sign off on transactions when they return to work.

12. Monitoring the issuance of cards, ensuring prompt reconciliation of periodic statements.

   The University Purchasing Department P-Card Administrators will monitor the issuance of cards, provide training, and monitor reconciliation of statements by the 20th of each months. Cardholders will be e-mailed by Purchasing if statements are not received by the designated date. Should the card holder repeatedly be late in providing statements, the cardholder will be subject to suspension from the p-card program.

13. Establishing procedures for reducing P-Card cardholders to $1 limits or suspending the card during an extended absence and/or until the cardholder returns. This will be done to protect the cardholder and the agency during their absence.

   University Purchasing P-Card Administrations routinely reduce cardholders limits to $1 after a purchase is made and posted to the statement. In the event of an extended absence from work, P-Card
limits will be maintained at $1 until P-Card Administrators are notified the employee has returned to service.

14. Establishing and enforcing personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines. Ensure that the consequences, outlined in the agency’s policy are executed and all program participants are aware of the consequences of certain actions involving the P-card Program.

Should a cardholder not follow the policies and procedures set forth in this policy, the cardholder and the immediate supervisor shall be notified. Cardholders will be suspended from the p-card program in the event of repeated non-compliance issues.

15. Developing procedures to cover P-Card, if approved, for recovering unauthorized charges. If abuse, whether accidental for P-Card occurs more than twice, cancellation is strongly encouraged.

Unauthorized charges will be investigated by the P-Card Administrators and will act appropriately to recover the cost of purchases of unauthorized charges. Cardholders will be suspended from the p-card program should abuse be repetitive and cards will be canceled.

Purchasing will request that the employee issue a check for the unauthorized charges. Should the employee fail to comply within 30 days then Purchasing will seek permission to withhold the funds from the employees paycheck.

16. Developing procedures for state, city, parish tax reimbursement for unauthorized tax exempt purchases.

P-Card receipts are reviewed daily. The cardholder shall be notified to obtain a credit if sales tax is charged. Should the employee fail to obtain a credit, then the employee will be responsible for reimbursing the University for the sales tax that was paid on the transaction. Repeated charges of sales tax by a cardholder will subject them from being suspended from the card program.

17. Maintaining list of all agency cardholder’s names.

18. Annually, the department head, along with all cardholder approvers shall review cardholders, cardholder limits and ensure appropriate utilization. A file shall be maintained showing compliance with this requirement.
19. Develop procedures for online accounts, such as Amazon, PayPal, EBay, etc. These types of accounts, if necessary and allowed for use by an employee, must have a standalone business account or registration and must not be combined with an individual’s personal account. By doing this, it allows the agency access to view the accounts online while verifying that all purchases were business related, email receipts were not altered and that all purchases are being delivered directly to the agency.

The University Purchasing Department P-Card Administrators will open accounts in the name of Nicholls State University and advise cardholders of the account numbers and the proper methods of charging to these types of accounts.

20. For any agency not receiving an interface into their accounting system, it will be the agency’s responsibility to ensure that the reconciliation is completed and payments are paid in full, timely each month, with ONE electronic funds transfer (EFT) to Bank of America.

D. Supervisor/Approver Responsibilities

Obtain annual approver certification through the State’s online certification training program in which a passing grade of at least 90 must be obtained. Online certification class may be obtained at https://leo.doa.louisiana.gov/irj/portal

(SEE ATTACHMENT I FOR ON-LINE CERTIFICATION GUIDE)

1. Obtain agency program training and sign an Approver Agreement Form, annually, with originals given to agency program administrator along with approver receiving a copy. (SEE ATTACHMENT B)

2. Obtain, review and understand the state and agency policies and all applicable rules, regulations, policies, procedures, guidelines, statutes, executive orders and PPM49, if applicable.

3. Keep well informed of program updates as sent from agency program administrators or anyone associated with the State Liability P-Card Program.

4. Ensure that a log is completed by each cardholder, that the log corresponds with the monthly billing statement and that the log and statement are signed by both approver and the cardholder.
5. Always submit approvals with all necessary documentation including complete line item descriptions where generic description is on receipts such as “general merchandise” (both paper and electronic) in a timely manner.

6. Ensure that supporting documentation, including the signed log or approved electronic log and signed statement, by both approver and the cardholder, along with any findings and justifications are sent to the agency’s fiscal office for review, where the documentation will be maintained in one central location, in accordance with the state’s requirements and the agency’s policy.

7. Immediately report any fraud or misuse, whether actual, suspected or personal charges to the agency program administrator, as well as, agency head and other personnel/agencies as required. An approver will participate in any disciplinary actions which may be deemed appropriate, if necessary.

8. Notify an agency program administrator, immediately, upon separation, change in department/section or during extended leave for any cardholders in which you are the approver.

9. Complete an exit review, with the cardholder, of the cardholder’s transactions, supporting documentation and receipts, as well as, obtaining necessary signatures prior to departure.

10. Ensure that the P-Card is obtained from the employee upon separation or change in department/section and return card to agency program administrator. Ensure that agency program administrator makes necessary changes to cancel the card and to remove approver as the employee’s approver and/or employee from the list of cardholders for which approver is responsible. The University Purchasing Department will destroy the card.

11. Ensure that either approver or the cardholder notifies the agency program administrator if card is lost, stolen or has fraudulent charges. Ensure the cardholder immediately notifies the bank as well.
12. Review, at a minimum annually, all cardholders which approver is designated as an approver along with profile limits to ensure appropriate utilization of the card and program intent. This will ensure that all cardholders limits, MCC Codes, etc., are working properly for the cardholder. If limits or codes are not allowing the cardholder to perform his duties, then approver should contact the agency program administrator to make necessary adjustments.

13. Ensure that cardholder is never a final approver of his own monthly transactions.

14. Ensure each transaction, to the best of approver’s knowledge:

- Has an appropriate business purpose, fits the cardholder’s business needs, and is audited including a review of all supporting documentation.

- Is in compliance with all current purchasing rules and regulations, statutes, executive orders, policies and PPM49, if applicable.

- Is in compliance with the agency’s policy and the State’s Corporate Liability P-Card/CBA policy and State Liability Travel Card and CBA Policy, if applicable.

- Does not include state tax, as this program is state tax exempt.

- Includes all required and complete documentation, including a detailed receipt, supporting the transaction and all documentation is scanned into Workflow and tied to the appropriate transactions.

- Is not a duplication of personal request and/or reimbursements, if for travel related expenses.

- Has been verified to ensure that each transaction has a receipt and the receipt’s date, supporting documentation and documentation dates, along with the log dates, correspond with known business needs or trip allowances and dates, if applicable and travel has been approved, along with program cycle dates (which begin the 6th of one month and ends the 5th of the following month).

- Has been coded properly for payments as outlined in the agency policy and procedures and as required in Workflow.

15. Secure all assigned WORKS application User IDs and passwords. Never
share User ID and passwords and/or leave the work area while logged into the system or leave log-in information lying in an unsecure area.

16. Understand that failure to properly fulfill responsibilities as a P-card approver could result, at a minimum, in the following:

- Written counseling which would be placed in employee file for minimum of 12 months.
- Consultation with agency program administrators, and possibly head of agency and internal audit section.
- Disciplinary actions, up to and including termination of employment.
- Legal actions, as allowed by the fullest extent of the law.

E. INDIVIDUAL P-CARD CARDHOLDERS SHALL:

1. Use P-Card for official state business only. No personal use. P-Card is limited to the person whose name is embossed on the card. The P-Card shall not be used to pay for another or loaned to another person to pay for official or non-official business expenses.

2. Attend required agency training and sign a State Corporate Liability Cardholder Agreement Form, annually, acknowledging cardholder’s responsibilities prior to receiving the card. (ATTACHMENT C)

Obtain annual cardholder certification through the State’s online certification training program receiving a passing grade of at least 90 prior to possess or continuing to possess a State of Louisiana P-Card. Online certification class may be obtained at https://leo.doa.louisiana.gov/irj/portal

(SEE ATTACHMENT I FOR ON-LINE CERTIFICATION GUIDE)

3. Never include the full P-Card account number in emails, fax, reports, memos, etc. If an account number is necessary, only the use of the last four or eight digits of the account number is allowed.

4. Secure assigned WORKS application User IDs. Never share User ID and password and/or leave work area while logged into the system or leave log-in information lying in an unsecure area.
5. Recognize that the P-Card is the property of the State of Louisiana and the cardholder is responsible for the physical security and control of the P-Card and its appropriate use. The Cardholder is also responsible for maintaining the security of card data such as the account number, the expiration date, and the card verification value (CVV), the 3-digit security code located on the back of the card.

6. Never send a copy of the P-Card if requested by a merchant. If this is required for payment, then the cardholder must use another form of payment other than the State Liability P-Card.

7. Never use an individual P-Card for personal, non-business expenses for any reason.

8. Never pay taxes on purchases with this card, since it is a state liability. (TAX EXEMPT FORM – ATTACHMENT E)

9. Never, under any circumstances, use the P-Card to access or attempt to access cash.

10. Never accept cash in lieu of a credit to the P-Card account.

11. Never use P-Card for gift cards/gift certificates as they are considered cash and taxable.

12. Never use P-Cards to avoid procurement or payment procedures.

13. Never use personal Pay-Pal or Personal On-line accounts such as Amazon for University purchases. An on-line account may be opened in the name of the University noting the department.

14. Submit all required transaction documentation (both paper and un-editable electronic format, once Workflow has been implemented), special approvals, etc., timely and in accordance with their agency’s internal policy. Remember, every transaction must have a receipt with a full description, not a generic description such as “general merchandise” or item should be fully documented/described elsewhere (both paper and un-editable electronic format, once Workflow has been implemented). Failure to do so should result in cancellation of P-Card. All paper supporting documentation, including the signed log or approved electronic log and signed memo statement, along with any findings and justifications is to be scanned into Workflow and tied to each applicable transaction. All mentioned above, will be sent to the supervisor/approver for required audit and signatures, and forwarded to the agency’s fiscal office for review and file maintenance.
15. **NEVER MAKE A PAYMENT DIRECTLY TO THE BANK** in the event that an unauthorized charge is placed on the individual’s state corporate liability P-Card. Making a payment directly to the bank will cause the monthly statement billing file to be out of balance, and the agency will have to determine the cause. Ultimately, it will be determined that a personal payment was made. In order to avoid this situation, report any unauthorized charges to the agency’s program administrator immediately, along with decision on how the funds will be reimbursed back to the agency.

16. Notify the agency’s program administrator if fraudulent charges are noticed, as the card may need to be cancelled and another card issued.

17. Notify the agency’s program administrator if use of a card has changed and lower or higher limits are necessary.

Immediately report a lost or stolen card by calling Bank of America at 1-888-449-2273.

**F. CARD MISUSE**

1. **FRAUD PURCHASES** - any use of the P-Card/CBA which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others.

An employee suspected of having misused the P-Card/CBA with the intent to defraud the state will be subjected to an investigation. Should the investigation result in findings which show that the actions of the employee have caused impairment to state service, and should those findings be sufficient to support such action, the employee will be subject to disciplinary action. The nature of the disciplinary action will be at the discretion of the Entity’s Appointing Authority and will be based on the investigation findings and the record of the employee. Any such investigation and ensuing action shall be reported to the Legislative Auditor, the Office of Inspector General and the Director of the Office of State Purchasing and Travel.

2. **Non-Approved Purchase** – a purchase made by a State cardholder for which payment by the state is unapproved. A non-approved purchase differs from a fraud purchase in that it is an unintentional misuse of the P-Card/CBA with no intent to deceive the agency for personal gain or for the personal gain of others.
A non-approved purchase is generally the result of a miscommunication between a supervisor and the cardholder. A non-approved purchase could occur when the cardholder mistakenly uses the P-Card/CBA rather than a personal card.

When a non-approved purchase occurs, the cardholder should be counseled to use more care in handling of the P-Card/CBA. The counseling should be in writing and maintained in the employee’s file for no longer than one year unless another incident occurs. The employee should be made to pay for the item purchased inappropriately. Should another incident of a non-approved purchase occur within a 12-month period, the Entity’s Appointing Authority should consider revocation of the P-Card/CBA.

Evidence of intentional misuse and fraud may result in suspension or termination of employee.

3. **MERCHANT FORCED TRANSACTIONS**

Commercial cards are accepted by a variety of merchants that process transactions only if approved by the issuing bank thereby abiding by the card controls in place. Merchant transactions are processed using one of the 2 steps as follows:

1. Merchants process transactions against card controls (MCC, limits, expiration date, etc.) and, if approved, receive an authorization number.

2. Merchants submit the transactions for payment from the bank.

   - In rare instances, merchants will circumvent the authorization process and only perform step 2. This means that the merchant didn’t process the transaction against the card controls and therefore did not receive an authorization number.
   - If this happens, the merchant has forfeited all dispute rights and the transaction can be disputed and unless the merchant can provide a valid authorization number, the dispute will be resolved in the cardholders favor.

4. **CARD AND WORKS USER ID/PASSWORD SECURITY**

Each cardholder, CBA administrator, agency program administrator, auditor, cardholder approver, etc is responsible for the security of their card, User ID(s) and password(s), and therefore should:
• Never display their Card Account Number, WORKS and WORKS Workflow User ID numbers and passwords around their work area.
• Never share User IDs and passwords and/or leave work area while logged into the system or leave log-in information lying in an unsecure area.

• Never give his or her Card Account Number, User IDs or passwords to someone else.

• Never email the full account numbers or User ID numbers or passwords under any circumstances

5. SALES TAX  (EXEMPT FORM – ATTACHMENT E)

A. P-Card/CBA charges are a direct liability of the State; therefore, Louisiana State sales tax should not be charged on card purchases.

B. Cardholders should make every effort at the time of purchase to avoid being charged Louisiana State sales tax.

C. In the event state sales tax is charged and a credit is warranted, it will be the cardholder’s responsibility to have the vendor-merchant (not Bank of America) issue a credit to the cardholder's account.

D. It is a University and a State Policy not to pay Louisiana State sales tax; however, agencies may exempt cardholders from obtaining a credit from the vendor-merchant for state sales tax charges of $25 or less. If a cardholder continually allows taxes of $25 or less to be charged to the card, corrective measures must be taken. It is the Agency’s responsibility to monitor these sales tax transactions to ensure corrective action is taken against repeat offenders.

6. 1099 REPORTABLE VENDORS

For this program, 1099 reporting responsibility is assumed by VISA.

G. DOCUMENTATION

1. COMPLETE DOCUMENTATION

a. Ensure that documentation is adequate and sufficient to adhere to current purchasing policies, rules, regulations, statutes, executive orders, State Liability “LaCarte” Purchasing Card Policy, for recording
of expenditures in the State/Agency accounting system. Once an agency has completed implementation of WORKS Workflow, the agency must ensure that all supporting documentation along with receipts are scanned and attached to each corresponding transaction. Agencies should ensure that immediate supervisors/approvers are verifying and ensuring that these controls are being met and that transactions are appropriate, accurate, have a business case and business need for the purchase, all receipt dates and other supporting documentation dates are applicable with known need or business travel, if applicable, and approved. Documentation of approval must be accomplished by a signature on a paper P-Card log, and once agency has completed Workflow implementation, the cardholder shall electronically sign off on the transaction in the WORKS program.

Approval by the approver certifies that the documentation is acceptable for each transaction, that it was for official state business, that it is in compliance with appropriate rules and regulations, etc., as mentioned above and that it has been reviewed and is approved in the WORKS program

Documentation is required for all purchases and credits. For items purchased over the counter, the cardholder should obtain the customer copy of the receipt. When ordering by telephone, fax, or computer, the cardholder must obtain a packing list or similar document and provide the University Purchasing Department with a Telephone/Fax/online Order form. For items such as registrations, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used. Acceptable documentation must include a line description, with full description not a generic “general merchandise” description, and line item pricing for the purchase. Electronic receipts are allowed if they are un-editable and are maintained in compliance with the agency retention policy. (TELEPHONE/FAX/ONLINE ORDER FORM ATTACHMENT D)

b. For internet purchases, the print out of the order confirmation showing the details, or the printout of the order details, or the shipping document if it shows what was purchased, the quantity and the price paid suffice for the itemized receipts.

c. When the electronic Workflow in WORKS online system is implemented, the cardholder is issued a unique login User ID number, along with a password. Immediate supervisors or designated approvers are to utilize their unique User ID and password to certify and electronically signoff on each transaction. (SEE ATTACHMENT H)
d. The agency cardholder approvers will forward all supporting documentation along with invoices, receipts and signed paper or approved electronic log, by both cardholder and approver, and signed statement, by both cardholder and approver, and any findings and justifications to the University Purchasing Department for review and for maintenance of the files in accordance with record retention laws. This file must be centrally located in the University Purchasing Department and will be subject to review by the Office of State Purchasing and Travel, the Louisiana Legislative Auditors Office and any other duly authorized auditor.

e. All system entries and scanned supporting documentation, when utilizing Workflow and electronic approvals are maintained electronically within the WORKS Workflow online system for up to 3 years. If an agency requires documentation retention for more than 3 years, it is the responsibility of the agency to obtain and archive the transaction data annually.

H. RECONCILIATION AND COST DISTRIBUTION

1. Documentation must be obtained indicating the date of purchase/service, the vendor name, complete description of the item, not a generic description such as “general merchandise”, purchase amount, and receipt date. For agencies that have already implemented WORKS Workflow cardholder/approver/accountant would enter accounting distribution information for fund/agency/organization number and object as these would all be required in the online Workflow system. Reporting category sub object and activity are optional. Agencies that have not implemented Workflow, may continue to use a paper log, pertinent accounting information may be recorded on the “P-Card Log” or recording information directly on the receipt from the vendor for each purchase, service and/or credit made with P-Card. Agency policy will determine who provides this information and how it is transmitted to the accounting department. All supporting documentation including receipts must be scanned into Workflow, tied to the transaction with original documentation forwarded, including signed paper log or approved electronic log, by both the cardholder and approver; the signed memo statement, by both cardholder and approver, along with any findings and justifications, to the agency’s fiscal office for review and maintenance of files.
2. Cardholders will receive paper billing statements monthly from Bank of America within approximately 5 business days of the close of the billing cycle. If the cardholder statement is not received timely, the cardholder must notify the agency program administrator immediately so that a statement can be obtained for reconciliation purposes. If the agency has completed the implementation of the WORKS Workflow online system, a paper billing statement is not required to review and approve the transactions. Transactions are available for processing online as soon as the transaction posts to the online site.

3. The cardholder must reconcile purchases/services charged during the billing cycle by matching the bank billing statement to his P-Card log/record, until the agency has implemented Workflow, or using the WORKS Workflow online system and the documentation obtained from the vendors. The documentation (both paper and uneditable electronic, once implementation into Workflow has been completed) will be reviewed and certified by the cardholder as received or reported as a disputed item. Once Workflow has been implemented, the cardholder must scan all supporting documentation, receipts, etc., into Workflow and tie each scan to the applicable transaction. The cardholder then forwards all supporting scanned documentation to his immediate supervisor/approver. For agencies that have completed implementation of the WORKS Workflow system, when a cardholder approves a transaction online, his signoff moves the transaction to the queue of their approver.

(PURCHASE LOG ATTACHMENT F)

4. The immediate supervisor approver, who is to be at least one level higher than cardholder, must review the information and documentation entered and scanned into Workflow, and submitted by the cardholder. The approver, to be determined by each agency who should be an immediate supervisor and at least one level higher than the cardholder, must verify that acceptable complete documentation exists (both paper and uneditable electronic, once Workflow has been implemented) to support each purchase, service and/or credit, verify that purchases are for official state business, and that purchases/services complies with any current Purchasing Policies, Rules and Regulations, Louisiana Statutes, Executive Orders, State Corporate Liability “LaCarte” Purchasing Card Policy, State Liability Travel Card and CBA Policy and/or PPM49, if applicable, as all must be followed during the use of the LaCarte Purchasing Card and this policy. The immediate supervisor approver must sign the P-Card log or electronically approve, once Workflow has been implemented, along with the signing of the memo statement certifying his review and approval.
While multiple transactions can be signed off at one time by selecting more than one transaction, it is the Approver’s responsibility to verify the validity of each transaction. **The cardholder shall never be the final approver of his own monthly P-Card log/online transactions.**

5. All supporting documentation, including the signed log or approved electronic log and signed memo statement, by both cardholder and approver, along with any findings and justifications, must then be forwarded to the agency’s fiscal office for review and maintenance of the file.

6. Once all approvals and audits by cardholder approvers have been obtained and forwarded to the agency’s fiscal office, the agency’s fiscal office must review receipts in the program journal vouchers to correct any necessary coding changes. All documentation must then be housed in the agency’s fiscal office.

7. **It is crucial that all supporting documentation, including approval document(s), etc., be sent to the agency’s fiscal office and be maintained in one central location available to auditors and not scattered within different locations.**

8. If it is determined that personal or other unauthorized charges are occurring on the card, appropriate steps, up to and including dismissal, shall be taken to resolve the misuse/abuse of the card. **(See Section J)**

9. Upon notification by the immediate supervisor/approver that the cardholder reconciliation has been approved, the accounting section will ensure that the charges are distributed to the appropriate accounting codes.

10. It is the responsibility of each agency to contact the Bank if a paper statement is not received timely. Agencies should complete the reconciliation and distribution processes each month and prior to receiving the next billing cycle.

I. Cardholder Enrollment and Responsibilities:

1. A Cardholder Enrollment Form (Attachment A) must be completed by the cardholder, approved by the supervisor/reviewer and forwarded to the Purchasing Department for further processing. The prospective cardholder must attend a training session and a sign a Cardholder Agreement Form (Attachment B).
After the Agency Program Administrator has verified the accurateness of the Cardholder Enrollment Form the form is then forwarded to Bank of America for issuance.

The Purchasing Department is responsible for assigning cardholder’s hierarchy number, spending limits per transaction and per cycle as well as the maximum number of transactions allowed within each billing cycle (within the overall limits established by the State of Louisiana).

2. When the Agency Program Administrator receives the new card from the bank, the department will then be contacted to issue the card. The cardholder will then have to activate the card prior to use.

3. Purchasing cards are not transferable. Use by anyone other than the cardholder is PROHIBITED. The only person authorized to use the card is the person whose name appears on the face of the card. The Cardholder is the only person who can sign for a transaction. A receipt may be signed by other than the cardholder only if it is being used as a delivery receipt for a phone order. In this case, the receipt should be signed “Received by” followed by the name of the employee accepting the delivery.

4. It is the cardholder’s responsibility to safeguard the card and account number at all times. Cards must be kept in secure locations, account numbers should not be written where others can easily see the account number. If the cardholder believes someone has used the card (as evidenced by charges appearing on the monthly memo statement that cannot be verified as made by cardholder, or for any other reason), their supervisor and the Agency Program Administrator must be notified immediately.

5. **Cardholder Termination:** The Cardholder is responsible for return of the purchasing card to their department upon termination of employment. The department liaison shall notify the Agency Program Administrator immediately of the cardholder’s termination. A cardholder who transfers to a new position in the same agency and requires the use of the card as part of his/her new duties should continue to use the same card. However, a change may be required to the employee’s hierarchy and default accounting code. All revisions must be submitted on the Cardholder Enrollment Form, marked “Changed” and submitted the same as above to the University Purchasing Department. Cardholders who no longer require a card in their new position must return their card to the Agency Program Administrator.
J. Card Misuse

FRAUD PURCHASE – any use of the procurement card which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others.

An employee suspected of having misused the procurement card with the intent to defraud the state will be subjected to an investigation. Should the investigation result in findings which show that the actions of the employee have caused an impairment to the state service, and should those findings be sufficient to support such action, the employee will be subject to disciplinary action. The nature of the disciplinary action will be the prerogative of the appointing authority and will be based on the investigation findings and the record of the employee. Any such investigation and ensuing action shall be reported to the Legislative Auditor and the Director of the Office of State Purchasing.

NON-APPROVED PURCHASE – a purchase made by a State cardholder for which payment by the state is unapproved. A non-approved purchase differs from a fraud purchase in that it is a non-intentional misuse of the procurement card with no intent to deceive that agency for personal gain or for the personal gain of others.

A non-approved purchase is generally the result of a miscommunication between a supervisor and the cardholder. A non-approved purchase could occur when the cardholder mistakenly uses the procurement card rather than a personal card.

When a non-approved purchase occurs, the cardholder shall be counseled to use more care in handling of the procurement card. The counseling shall be in writing and maintained in the employee’s file for no longer that one year unless another incident occurs. The employee shall be made to pay for the item purchased inappropriately within 30 days. Should payment not be received within that time period, the University reserves the right to deduct the amount from the employees paycheck. Should another incident of a non-approved purchase occur within a 12 month period, the appointing authority shall consider revocation of the procurement card.
K. UNIVERSITY SPECIFIC P-CARD PURCHASING PROCEDURES WILL REMAIN THE SAME.

UNIVERSITY purchasing policies and procedures will remain the same. Internal practices within the University must be followed. Use of the procurement card in no way changes existing procurement practices. Procedures for making credit card purchases are as follows:

1. Obtain necessary approvals to purchase.

2. When making purchases in person, the cardholder **must verify funding availability** in the appropriate budget unit account and must sign the charge receipt and retain the customer copy or proper documentation of the purchase. Cardholder should be certain that the total amount of the purchase (including shipping, handling, postage, freight, etc.) does not exceed the card’s single transaction dollar limit. ($1,000) The cardholder **must** deliver the receipt to the University Purchasing Department upon returning to campus so that the purchase may be encumbered in the appropriate budget unit account and subcode.

   *Note: At the time of purchase cardholder should verify all items on the receipt for quantity, pricing, signature, date and legibility.*

   *Electronic equipment valued in excess of $250.00 cannot be charged to the procurement card due to tagging requirements. Those items must be procured on a purchase order.*

When making purchases by telephone, fax or internet, the cardholder must complete the University P-Card telephone/fax/online order form (*Attachment D*) and send it to the University Purchasing Department **immediately** so that the purchase may be encumbered in the appropriate budget unit account and subcode. Failure to send immediately may result in temporary suspension of card and removal from the P-Card program. Cardholder should be certain that the total amount of the purchase (including shipping, handling, postage, freight, etc.) does not exceed the card’s single transaction dollar limit. ($1,000)

3. State sales tax should **not** be charged on card purchases. Cardholders should make every effort at the time of purchase to avoid being charged state sales tax. The state tax-exempt number is printed on the front of the
procurement cards to facilitate cardholders requesting tax exemption from the vendors.  *(SALES TAX EXEMPTION FORM ATTACHMENT E)*

**Note:** Included in each cardholder’s procedures are two documents to be used as tools to educate vendors regarding the tax-exempt status of purchases made with the LA CARTE Purchasing Card. The first is a “State of Louisiana Vendor Notice” which describes the card and explains its tax-free nature. The second is a “Certificate of Sales/Use Tax Exemption/Exclusion” which certifies the tax-exempt status of purchases made using the card. These forms can be duplicated as necessary and may be presented to vendors when needed to insure that tax is not charged. *(Attachment F)*

4. When making a purchase other than in person (e.g., via telephone, computer, mail order, etc.), cardholder should give merchant the account number and tax exempt number (both of which are embossed on the card) and direct the merchant to include the following on the shipping label or packing slip:

   - Cardholder name and telephone number
   - Department and University Name
   - Complete delivery address
   - “VISA PURCHASE”

5. For items such as subscriptions and registrations, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used. Acceptable documentation must include a line description and line item pricing for the purchase.

6. Cardholder must maintain a log of all transactions (telephone, computer, mail order, etc.) on internal support documentation to facilitate monthly reconciliation. *(Attachment F)*

7. Agency receiving personnel will be receiving shipments on behalf of the cardholder, but the cardholder is responsible for retaining all documentation (shipping labels, packing slips, etc.) related to the purchase. Therefore, receiver must sign and date packing slips (or prepare receiving reports) and forward to cardholder within one (1) day of receipt.

8. The cardholder is responsible for obtaining purchase documentation from the merchant to support all purchases made with the card and verifying
that the documentation complies with the requirements set forth by Purchasing and University accounting guidelines.

9. The University and the department will maintain a permanent file of all card purchase supporting documentation in accordance with state laws. This documentation is subject to review by the Legislative Auditor and other duly authorized auditors.

10. State Contract purchases are prohibited on p-card as these transactions are tracked in the Banner system for reporting purposes.

11. An emergency spending profile is set by the University Purchasing Department and will be available in the event an emergency situation deems it necessary to do so. Emergency profiles will only be activated for employees of the University who will be required to respond to an emergency situation. All procurement transactions relating to the emergency situation shall be handled in accordance with the then active Governor’s Executive orders and State of Louisiana Purchasing Procedures.

L. Cardholder Charge Dispute Resolution

1. In the event cardholder finds items on the monthly memo statement that do not correlate with retained receipts and supporting documentation, transactions not made by the cardholder, incorrect transaction amounts, or if there is an issue with service or quality, the cardholder’s first recourse is to contact the merchant to try to resolve the problem.

2. If the merchant agrees the error has been made, they will credit the cardholder’s account. The credit will appear on the next monthly memo statement. Cardholder should check the next statement for credit.

3. If the problem with the vendor is not resolved, the Statement of Disputed Item (Attachment G) should be completed and mailed or faxed with required enclosure within 60 days from the billing close date (5th of each month) to:

Bank of America – Commercial Card Services Operation
P O Box 53101
Phoenix, AZ 85072-3101
Phone: (888) 449-2273 Fax: (888) 678-6046

A copy of the dispute form should be faxed to the University Program Administrator at fax ext. 4921.
4. The transaction will be paid; therefore, it is important for cardholder to mark purchasing documentation “DISPUTED”. Cardholder should retain a copy of the disputed documentation and follow-up on future statements for credits.

5. All disputes must be identified in writing within 60 days of the billing statement. Bank of America will then resolve disputes within 180 days.

6. Sales tax is not a disputable item. It is the responsibility of the cardholder to ensure that merchants are advised that the purchase is sales tax exempt and provide the tax exemption number.

M. Merchandise Returns & Exchanges

1. The cardholder is responsible for contacting the merchant when merchandise purchased with the card is not acceptable (incorrect, damaged, defective, etc.) and arranging for the return for credit or exchange. Do not accept cash in lieu of a credit to the Purchasing Card account. The cardholder should contact the University Purchasing Department at ext. 4031, or 4037 for assistance with returns and exchanges.

2. The cardholder will be working with the supplier and should always retain boxes, containers, special packaging, packing slips and other related information until they are certain the merchandise is acceptable.

3. If the merchandise is to be exchanged, the cardholder is responsible for returning the merchandise to the merchant and obtaining a replacement as soon as possible. Documentation of the resolution of the exchange is to be retained with the support documentation of that purchase and forwarded to the University Purchasing Department.

4. If the merchandise is returned in person, the cardholder is responsible for obtaining a credit receipt from the merchant and retaining the receipt with support documentation. If the merchandise is shipped back to the supplier, the package must be prepared according to supplier instructions and shipping documents must be retained until supplier issues credit or exchanges merchandise. Cardholder must obtain a credit from the supplier. Receiving cash or checks to resolve a credit is prohibited.

5. The Cardholder must immediately provide written notification of the return/exchange to the Purchasing Department.
## NICHOLLS STATE UNIVERSITY
## LA CARTE PURCHASING CARD
## POLICIES & PROCEDURES

**Attachment A – Cardholder Enrollment Form**

<table>
<thead>
<tr>
<th>Attachment A</th>
<th>REVISED 03/06</th>
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</thead>
</table>

### Section 1: To be completed by Cardholder:

- **Cardholder Name:** 
- **Agency:** 
- **Office Mailing Address:** 
- **City, State, & Zip:** 
- **Phone #:** 
- **E-mail Address:** 
- **Employee ID:** (must be 9 digits)

### Section Two: To be completed by Purchasing:

- **Single Transaction Limit:** $1,000.00
- **Spending Limit per Cycle:** 
- **MCC Restrict / Add Codes:** 

*Note: Changes will automatically accept state recommendations*

### HIERARCHY:

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### APPROVED BY:

- **DATE:**

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**NOTE:** This form is to be completed by the cardholder, approved by the supervisor/reviewer and forwarded to Purchasing Department, with the completed cardholder agreement, for processing.

Date Application processed at Purchasing:
Submitted To Bank By:
As a designated cardholder approver of the State of Louisiana LaCarte Purchasing Card and CBA Program for ________________(agency) I am accepting responsibility for the assurance that all charges against the card which I am approving, to the best of my knowledge, were properly charged for legitimate State of Louisiana business needs and travel as initialed and outlined in this agreement, and are in accordance with all purchasing rules and regulations, statutes, executive orders and PPM49, if applicable, and all state and agency policies, which I have read and completely understand.

I further agree:

☐ In addition to the responsibilities listed, obtain, understand and comply with all state and agency policy requirements, responsibilities and procedures, PPM49, all purchasing rules, regulations, statutes and executive orders in regards to the State Liability LaCarte Purchasing Card and CBA Program.

☐ To ensure that cardholder's state/agency contract purchases do not exceed $5,000 per day/per contract.

☐ To ensure that every transaction complies with the terms and conditions of this agreement, the State’s Purchasing Card and CBA Policy, my agency policies, all purchasing rules, regulations, statutes and executive orders and State Liability Travel Card Policy and PPM49, if applicable.

☐ To obtain agency program training and sign an Approver Agreement Form, annually, acknowledging responsibilities associated with the State liability P-Card Program, with originals given to agency program administrator and will receive a copy for myself.

☐ To obtain annual approver certification through the State's online certification training program with a passing grade of at least 90.

☐ To ensure that any card requested be for an employee with a need for a card and not an automatic process.
To secure all assigned WORKS application User IDs and passwords. Never sharing User ID and passwords and/or leaving work area while logged into the system or leaving log-in information in an unsecure area.

To ensure that I will keep well informed of program updates from the agency program administrators or anyone associated with the State Liability LaCarte Purchasing Card Program.

To ensure that all online accounts, such as Amazon, PayPal, EBay, etc, if necessary and allowed for use by an employee, have a standalone business account or registration and is not combined with an individual’s personal account. By doing this, it will allow me/agency access to view the accounts online while verifying that all purchases were business related, email receipts were not altered and that all purchases are being delivered directly to the agency.

To immediately notify the agency’s program administrator upon separation, change in department/section or during extended leave for any cardholders for which I am responsible. Ensuring that proper procedures, as outlined in the agency policy, are being followed regarding how to handle approvals properly, etc.

To complete exit procedures including collecting and returning card to program administrator, upon termination of the employee. Exit procedures include a review by the cardholder, supervisor and/or program administrator of all current charges on the account, verifying that all necessary supporting documents, receipts and required signatures have been obtained.

To ensure that the P-Card is retrieved from the employee upon separation or change in department/section; returning card to the agency program administrator. Ensure that agency program administrator makes necessary changes to cancel the card and to remove me as the employee’s approver and/or employee from my list of cardholders for which I am responsible.

To immediately notify the agency’s program administrator if the card is lost, stolen or has fraudulent charges and to direct the cardholder to immediately report to Bank of America.

To ensure that, at a minimum, annually, I will review cardholders and cardholder’s limits for all that I am an approver, to ensure appropriate utilization of the card and program intent and that a file is maintained showing compliance with this requirement. Review will also include cardholders limits, MCC Codes, etc., making certain that the card is working properly for the cardholder. If limits or codes are not allowing the cardholder to perform duties, I will contact the agency program administrator to make necessary adjustments.
To immediately report any fraud or misuse, whether actual, suspected, or for personal non-business related purchases to the agency program administrator as well as the head of the agency, and other personnel/agencies as required. I agree to participate in any disciplinary actions which may be deemed appropriate, if necessary.

To acknowledge that any recognized or suspected misuse of the P-Card program may be anonymously reported to the State of Louisiana Inspector General’s Fraud and Abuse Hotline at 1-866-801-2549 or for additional information you may visit http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pnid=0&pid=4&catid=0

To educate my cardholders that monthly memo statements should be received around the 10th of the month, and if it is not, they should notify me and/or the agency program administrator.

To ensure transactions do not include State sales tax.

To ensure, to the best of my knowledge, that each approved transaction have an appropriate business purpose and need for state business purchase, that each transaction has a receipt and appropriate supporting documentation and each transaction’s supporting documentation is scanned into Workflow, once the agency has been implemented, tied to each applicable transaction and that the paper documents match what was scanned into Workflow. In the event that a transaction is being investigated, the cardholder must explain and justify the transaction being questioned.

To ensure that every transaction is not a duplication of a personal request and/or reimbursements through the individual travel reimbursement process (travel expense form or travel system), if applicable.

To ensure that every transaction has a receipt, receipt’s date is verified to ensure the amount is correct and within PPM49 allowance, if applicable, and that the receipt date is accurate and matches a legitimate business purchase and need and/or known business trip allowance and dates. (travel authorization form or travel system), if applicable

To ensure the P-Card log has a complete description of each purchase charged to the program if the receipt does not contain an adequate description, both on paper or electronic, once the agency has been implemented into Workflow.

To ensure transactions have been coded properly, if applicable, for payments as outlined in the agency policy and procedures and as required in Workflow for ISIS and LaGov interfaced agencies, once Workflow implementation is completed.
To ensure that each cardholder’s email address is the State of Louisiana business email address and that the cardholder and cardholder’s email address match in Workflow, once the agency has been implemented into Workflow.

To ensure that a cardholder is NEVER the final approver of his own monthly transactions.

Ensure the P-Card log, all receipts/supporting documentation, monthly statement and scanned documentation, once your agency has been implemented into Workflow, coincides.

To ensure that all audits/approvals/accounting codes are verified and completed timely for proper payment and forwarded to the agency fiscal section for review and file maintenance, as outlined in the agency policies.

To ensure that, once my audits are complete, all receipts, supporting documentation, cardholder log and monthly statement with both cardholder and my signature, findings and justifications, are forwarded to the agency’s fiscal office for review and maintenance of the files, in a timely manner and in accordance with all agency policy requirements.

AS AN APPROVER, I RECOGNIZE THE RESPONSIBILITIES OF CARDHOLDERS ARE SUCH:

- Cardholder must never use the State P-Card for personal or non-business purchases. P-Card is for State business use only.

- Cardholder must never loan the card to anyone for use.

- Cardholder is to ensure that all required transaction documentation, both paper and un-editable electronic format, (once Workflow has been implemented), special approvals, etc., are timely and in accordance with their agency’s internal policy. Every transaction must have a receipt with a full description, not a generic description such as “general merchandise” or item should be fully documented/described elsewhere (both paper and un-editable electronic format, (once Workflow has been implemented). Failure to do so should result in cancellation of P-Card. All paper supporting documentation, including the signed P-Card log or approved electronic log and signed memo statement, along with any findings and justifications are to be scanned into Workflow and tied to each applicable transaction, will be sent to the supervisor/approver for required audit and signatures, and to be forwarded to the agency’s fiscal office for review and file maintenance.

- Cardholders may not exceed $5,000 per contract per day.
Cardholder must never include full P-Card account number in emails, fax, reports, memos, etc.

Cardholder must never attempt to access cash.

Cardholder must never accept cash in lieu of a credit to the P-Card account.

Cardholder must never place incidentals on State P-Card without Office of State Travel/agency prior approvals, if applicable.

Cardholders must never purchase gift cards or gift certificates on their State P-Card.

Cardholder must never use P-Card for alcohol, food or entertainment services without prior approval from Office of State Travel/agency.

Cardholder must present a personal credit card when checking into a hotel to cover any incidentals, if applicable.

Cardholder should never use P-Card for fuel or vehicle maintenance if the agency is part of the Fuel Card and Maintenance Contract. If cardholder is in a geographical location where the contract is not covered, cardholder may use P-Card to purchase gasoline, but only for a rental or state owned vehicle, never for a personal vehicle.

Cardholder must never use P-Card to avoid procurement or payment procedures.

Cardholder must obtain agency program training and sign a Cardholder Agreement Form, annually, with originals given to agency program administrator along with cardholder receiving a copy.

Cardholder must obtain annual cardholder certification through the State’s online certification training program with a passing grade of at least 90.

Cardholder must secure all assigned WORKS application User IDs and passwords. Never share a User ID and passwords and/or leave a work area while logged into the system or leave log-in information in an unsecure area.

Cardholder must never make a payment directly to the bank if unauthorized charges or accidental personal charges are placed on the card. They should immediately contact the agency program administrator.

Cardholder must immediately notify approver, Bank of America and the agency program administrators if fraudulent charges are noticed on the State P-Card.
Cardholder should always notify approver or the agency program administrator if higher or lower limits are necessary to perform duties.

Cardholder must immediately notify Bank of America, approver and the agency program administrator if the P-Card is lost or stolen.

Cardholder is to submit signed P-Card log and monthly statement, both signed, along with all supporting documentation for audit so that approver may forward to the agency fiscal office upon approval.

I understand that failure to properly fulfill my responsibilities as a P-Card approver could result, at a minimum, in the following:

- Written counseling which would be placed in my employee file for a minimum of 12 months.
- Consultation with agency program administrator, and possibly head of the agency and Internal Auditor.
- Disciplinary actions, up to and including termination of employment.
- Legal actions, as allowed by the fullest extent of the law.

I have read and understand all my responsibilities as initialed above, along with all guidelines, policies and procedures, rules and regulations, PPM49, statutes and executive orders, if applicable, associated with the State Liability LaCarte Purchasing and CBA Program.

Approver (please print): ____________________________________________

Approver Signature: _________________________________________________

Approver's Agency/Section/Department Name: ____________________________

Approver's Title: _____________________________________________________

Approver's Email Address: _____________________________________________

Approver's Phone Number: _____________________________________________

Approver's Fax Number: _______________________________________________
Date: ______________________________________________________  

I am responsible for the following cardholders:

Cardholder Name: ______________________________________________
Cardholder Name: ______________________________________________
Cardholder Name: ______________________________________________
Cardholder Name: ______________________________________________
Cardholder Name: ______________________________________________
Cardholder Name: ______________________________________________
Cardholder Name: ______________________________________________
Cardholder Name: ______________________________________________
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Cardholder Name: ______________________________________________
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Cardholder Name: ______________________________________________
Cardholder Name: ______________________________________________
Cardholder Name: ______________________________________________

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As a cardholder of the State Liability LaCarte Purchasing Card and CBA Program for ________________________________ (agency) I am accepting responsibility for the assurance that all charges against the card were properly charged for legitimate State of Louisiana business needs as initialed and outlined in this agreement. I agree that I have read and completely understand each purchase is to be in accordance with all purchasing rules and regulations, statutes, executive orders and PPM49, if applicable, and all state and agency policies.

I further agree:

☐ As a cardholder, to accept responsibilities listed, obtain, understand and comply with all state and agency policy requirements, responsibilities and procedures, PPM49, all purchasing rules, regulations, statutes and executive orders in regards to the State Liability LaCarte Purchasing Card and CBA Program.

☐ As a cardholder, to ensure that every transaction complies with the terms and conditions of this agreement, the State’s Purchasing Card and CBA Policy, my agency policies, all purchasing rules, regulations, statutes and executive orders and State Liability Travel Card Policy and PPM49, if applicable.

☐ As a cardholder, to ensure that I received a copy of, or provided a link, for download, of all state and agency policies, rules, regulations and procedures applicable to the State Liability LaCarte Purchasing Card and CBA program and have read and understood all.

☐ As a cardholder, to sign the Cardholder Agreement Form, annually, acknowledging responsibilities associated with the State Liability P-Card Program. The original will be given to agency program administrator and I will receive a copy for myself.

☐ As a cardholder, to obtain annual cardholder certification through the State’s online certification training program with a passing grade of at least 90.

☐ As a cardholder, to secure all assigned WORKS application User IDs and passwords. To never share User ID and passwords and/or leave work area while logged into the system or leave log-in information in an unsecure area.
As a cardholder, to ensure that I will keep well informed of program updates from the agency program administrators or anyone associated with the State Liability LaCarte Purchasing Card Program.

As a cardholder, I understand that a card will only remain active, if used in a 12 month period. I understand that if dormant for twelve months, justification and approval from the Office of State Travel would have to be given to continue to possess a card.

As a cardholder, to ensure that all online accounts, such as Amazon, PayPal, EBay, etc, if necessary and allowed by my agency, has a standalone business account or registration and is not combined with any individual personal account. By doing this, it will allow the agency access to view the accounts online while verifying that all purchases were business related, email receipts were not altered and that all purchases are being delivered directly to the agency.

As a cardholder, to immediately notify the agency’s program administrator or approver upon separation, change in department/section or during extended leave, ensuring that proper procedures, as outlined in the agency policy, are being followed and card is returned to the program administrator to cancel and destroy.

As a cardholder, to complete all necessary monthly requirements in accordance with my agency’s internal policy if I am absent or on extended leave during a reconciliation process.

As a cardholder, to complete exit procedures including providing and reviewing current transactions with my approver/supervisor and/or program administrator, verifying that all necessary supporting documents, receipts and required signatures has been provided.

As a cardholder, to immediately notify the agency’s program administrator if the card is lost, stolen or has fraudulent charges to immediately report to Bank of America.

As a cardholder, to monitor abuse whether intentional or non-intentional. I understand, depending on the findings, management, law enforcement, any appropriate personnel and the Office of State Travel will be notified, if applicable.

As a cardholder, to immediately report any fraud or misuse, whether actual, suspected, or for personal non-business related purchases to the agency’s program administrator as well as the head of the agency, and other personnel/agencies as required. I agree to any disciplinary actions, as outlined in my agency policy which may be deemed appropriate.

As a cardholder, I acknowledge that any recognized or suspected misuse of the P-Card program may be anonymously reported to the State of Louisiana Inspector.
General's Fraud and Abuse Hotline at 1-866-801-2549 or for additional information I may visit http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pid=0&catid=4&catid=0

☐ As a cardholder, to notify the agency program administrator if I have not received the monthly memo statement timely, this is normally around the 12th of the month.

☐ As a cardholder, to ensure transactions do not include state sales tax, as transactions are state tax exempt.

☐ As a cardholder, to ensure that each transaction has an appropriate business purpose and need for state business purchase, that all approvals were obtained for the purchase, that each transaction has a receipt, appropriate supporting documentation and each transaction’s supporting documentation is scanned into Workflow and tied to each applicable transaction, once agency has been implemented into Workflow. In the event that a transaction is being investigated, I fully understand that I must explain and justify any transaction being questioned.

☐ As a cardholder, to ensure that no transaction is a duplication of a personal request and/or reimbursements through the individual travel reimbursement process (travel expense form or travel system), and in accordance with PPM49, if applicable.

☐ As a cardholder, I will understand and will be responsible for state, city and parish tax reimbursements to applicable hotel, city, parish and/or State to handle hotel charges which are not allowed but were charged resulting in an unauthorized tax exemption.

☐ As a cardholder, to ensure that every transaction has a receipt and receipt's date is verified, ensure amount is correct and within PPM49 allowance, if applicable and the receipt date is accurate and matches a legitimate business purchase and need and/or approved business trip allowance and dates. (travel authorization form or travel system), if applicable.

☐ As a cardholder, to ensure the P-Card log has a complete description of each purchase charged to the program if the receipt does not contain an adequate description, both on paper or electronic in Workflow, once agency has been implemented.

☐ As a cardholder, to ensure transactions have been coded properly, if applicable, for payments as outlined in the agency policy and procedures and as required in Workflow for ISIS and LaGov interfaced agencies, once agency has been implemented into Workflow.
As a cardholder, to ensure that my email address is my State of Louisiana business email address and that my name and my email address match in Workflow.

As a cardholder, to ensure that I am NEVER the final approver of my own monthly transactions.

As a cardholder, to ensure the P-Card log, all receipts/supporting documentation and the monthly statement coincides.

As a cardholder, to ensure that once my reconciliation/approval/accounting codes are verified and completed, all receipts, supporting documentation, cardholder log and monthly statement with both mine and my approver's signature, findings and justifications, are forwarded to the agency's fiscal office for review and maintenance of the files, in a timely manner and in accordance with all agency policy requirements.

As a cardholder, that I may never use the State P-Card for personal or non-business purchases.  
P-Card is for state business use only.

As a cardholder, that I may never loan the card to anyone for use.

As a cardholder, that I may never exceed $5,000 per contract per day.

As a cardholder, that I may never include full P-Card account number in emails, fax, reports, memos, etc.

As a cardholder, that I may never attempt to access cash, as cash is not allowed through this program.

As a cardholder, that I may never accept cash in lieu of a credit to the P-Card account.

As a cardholder, that I may never place incidentals on State P-Card without Office of State Travel/agency prior approvals, if applicable.
As a cardholder, that I may never purchase gift cards or gift certificates on the State P-Card.

As a cardholder, that I must never use P-Card for alcohol, food or entertainment services without prior approval from Office of State Travel/agency.

As a cardholder, that I must present a personal credit card when checking into a hotel to cover any incidentals.

As a cardholder, that I should never use the P-Card for fuel or vehicle maintenance if the agency is part of the Fuel Card and Maintenance Contract. If I am in a geographical location where the contract is not covered, I may use P-Card to purchase gasoline, but only for a rental or state owned vehicle, never for a personal vehicle.

As a cardholder, that I must never use the P-Card to avoid procurement or payment procedures.

As a cardholder, that I have obtained agency program training.

As a cardholder, that I must never make a payment directly to the bank if unauthorized charges or accidental personal charges are placed on the card. If this should happen I must immediately contact the agency program administrator.

As a cardholder, that I must immediately notify Bank of America and the agency program administration if fraudulent charges are noticed on the State P-Card.

As a cardholder, I should always notify my approver or the agency program administrator if higher or lower limits are necessary to perform duties.

As a cardholder, I understand that failure to properly fulfill my responsibilities, or in the case of willful and negligent default of my obligations, as a P-Card cardholder, could result, at a minimum, in the following:

- Written counseling which would be placed in my employee file for a minimum of 12 months.
- Reimbursements to my agency and/or deduction for any unauthorized charges and allowance overages until all unauthorized charges are paid in full.
- Any remedy for recovery of unpaid amounts, including referring of unpaid amounts to an attorney for collection.
Cancellation of P-Card. Once card is cancelled I will not be allowed to receive a new card for the state’s program.

Consultation with agency program administrator, and possibly head of the agency and internal auditor section.

Disciplinary actions, up to and including termination of employment.

Legal actions, as allowed by the fullest extent of the law.

I have read and understand all my responsibilities as initialed above, along with all guidelines, policies and procedures, rules and regulations, PPM49, statutes and executive orders, if applicable, associated with the State Liability LaCarte Purchasing and CBA Program.

Cardholder Name (please print): ____________________________

Cardholder Signature: ____________________________

Cardholder Agency/Section/Department Name: ____________________________

Cardholder Title: ____________________________

Cardholder Email Address: ____________________________

Cardholder Phone Number: ____________________________

Cardholder Fax Number: ____________________________

Date: ____________________________
attachment D – Telephone/Fax/Online Order Form

<table>
<thead>
<tr>
<th>Department:</th>
<th>Cardholder:</th>
<th>Vendor Name:</th>
<th>Address:</th>
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<td>PO/PA</td>
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<tr>
<td>Date:</td>
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<td></td>
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<tr>
<td>Items Ordered:</td>
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<tr>
<td>Quantity</td>
<td>Description</td>
<td>Price</td>
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Please send packing list/invoice received when items are delivered to your department.

This form is used to incumber funds when it is submitted to purchasing.
Attachment E – Tax Exempt Form

Certificate of Sales/Use Tax Exemption/Exclusion of Purchases by Political Subdivisions of the State of Louisiana
Louisiana R.S. 47:3018(c)

PLEASE PRINT OR TYPE.

<table>
<thead>
<tr>
<th>Political Subdivision</th>
<th>Louisiana Dept. of Revenue Registration No. (if applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nichols State University</td>
<td>0284182001</td>
</tr>
</tbody>
</table>

Address
PO Box 2052

City
Thibodaux

State
LA

ZIP
70310

The above referenced entity does hereby certify that the entity is a public agency of the State of Louisiana with legal status as one of the following:

☐ State agency, board or commission
☐ Municipal government or instrumentality thereof
☐ Public Charter School (R.S. 17:3971-4001)
☐ Hospital service district
☐ Public housing authority
☐ Parish government or instrumentality thereof
☐ Parish school board or public school
☐ Law enforcement district
☐ Waterworks district
☐ Parish and municipal libraries
☐ Other

Purchases of tangible personal property and taxable services, and/or leases and rentals of tangible personal property by the above referenced political subdivision are totally exempted from the sales tax levied by the State as provided by R.S. 47:3018(c). The Louisiana Constitution, Article VI, § 44(2) defines a political subdivision as “a parish, municipality, and any other unit of local government, including a school board and a special district, authorized by law to perform governmental functions”.

The authorized person for the political subdivision certifies that the entity meets the criteria for the sales tax exclusion under R.S. 47:3018(c), and if sales tax is later found to be due, the entity will be responsible for any tax liabilities.

<table>
<thead>
<tr>
<th>Authorized Agent</th>
<th>Title</th>
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</thead>
<tbody>
<tr>
<td>Terry Dupre</td>
<td>Director of Purchasing</td>
</tr>
</tbody>
</table>

Signature of Authorized Agent

[Signature]

Date (mm/dd/yyyy)
07/09/2013
### Purchasing Card Policies & Procedures

TheATURE PURCHASES C CARD POLICIES & PROCEDURES

<table>
<thead>
<tr>
<th>No.</th>
<th>Vendor Name</th>
<th>Fund Code</th>
<th>Description</th>
<th>Quantity</th>
<th>Item Amount</th>
<th>Purchase Date</th>
</tr>
</thead>
</table>

The Purchasing Log is to be used to help reconcile purchases made during the billing cycle by matching receipts to the memo statement received from the Cardholder.

NOTE: Please do not send duplicate copies of the reports that you have already provided to the Purchasing Department. After approval and signature of the supervisor, the Purchasing Log and the Bank of America Paper Statement form an integral part of the Purchasing Department’s records. The Bank’s documentation must be reviewed and certified by the Cardholder prior to reimbursement. The Cardholder should fill in the spaces for each transaction.

The information above that is not applicable should be left blank.

Supervisor Signature/Date

Cardholder Signature/Date

 Nicholls State University Purchasing Card Policies & Procedures

Attachment F – Purchase Log
## COMMERCIAL CARD CLAIMS
### STATEMENT OF DISPUTED ITEM

**Instructions:** Your company should first make good-faith efforts to settle a claim for purchases directly with the merchant. If assistance from Bank of America is required, please complete this form, and mail with required enclosures within 60 days from the billing close date to:

Bank of America – Commercial Card Services Operations  
P.O. Box 53142  
Phoenix, AZ 85073-3142  
FAX (888) 678-6046

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Company Name:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Account Number:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Cardholder Name:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>This Charge appeared on my statement, billing close date:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Transaction Date:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Reference Number:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Merchant Name/Location:</strong></td>
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<tr>
<td><strong>Posted Amount:</strong></td>
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<tr>
<td><strong>Disputed Amount:</strong></td>
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<tr>
<td><strong>(Cardholder Signature)</strong></td>
<td></td>
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<tr>
<td><strong>(Authorized Participant Signature)</strong></td>
<td></td>
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<tr>
<td><strong>(Date)</strong></td>
<td></td>
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<tr>
<td><strong>(Phone Number)</strong></td>
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</tr>
</tbody>
</table>

**Please Check Only One**

1. **Unauthorized Transaction:** I did not authorize, nor did I authorize anyone else to engage in this transaction. No goods or services represented by the above charge were received by me or anyone I authorized. My Bank of America card was in my possession at the time of the transaction.

2. **Charge Amount Does Not Agree With Order Authorizing the Charge:** The amount entered on the sales slip was decreased from $____ to $____. I have enclosed a copy of the unaltered sales slip.

3. **Merchandise or Services Not Received:** I have not received the merchandise or services represented by the above transaction. The expected date of delivery of services was _________. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them, and their response.)

4. **Defective or Wrong Merchandise:** I returned the merchandise on _________. because it was (check one):
   - defective
   - wrong size
   - wrong color
   - wrong quantity
   (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them, their response and proof of return of merchandise. Please provide a detailed description of the wrong or defective nature of the merchandise.)

5. **Recurring Charges After Cancellation:** On _________. (date), I notified the merchant to cancel the monthly/yearly agreement. Since then my Bank of America account has been charged _________. times. (Please enclose a copy of the merchant’s confirmation of your cancellation request.)

6. **Recurring Charges Already Paid by Other Means:** I already paid for the goods and/or services represented by the above charge by means other than my Bank of America Commercial Card. (Please provide a copy of the front and back on the cancelled check, money order, cash receipt, credit card statement, or other documentation as proof of purchase/payment. Describe your efforts to resolve this matter directly with the merchant, the date(s) you contacted them, and their response.)

7. **Credit Appears as a Charge:** The enclosed Credit Voucher appeared as a charge on my Bank of America Commercial Card account.

8. **Credit From Merchant Not Received:** I did not receive credit for the enclosed Credit Voucher within 30 calendar days from the date it was issued to me by the merchant shown above. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response. Provide a detailed statement explaining your reason(s) for disputing the charge.)

9. **Hotel Reservation Cancelled:** I made a reservation with the above hotel which I later cancelled on _________. (date) at _________. (time). I received a cancellation number which is _________. (Please describe how the reservation was cancelled, proof of cancellation and attempts to resolve this issue with the merchant. I was not given a cancellation number. I was not told at the time I made the reservation that my account would be charged for a “No Show”

10. **Double or Multiple Charges:** My Bank of America Commercial Card Account has been double charged. The valid charge appeared on _________. (date). The duplicate charge(s) appeared on _________. (date).

11. **Do Not Recall the Transaction:** The statement has an inadequate description of the charge. Please supply supporting documentation.

12. **Other; Above Descriptions Do Not Apply:** Please attach a detailed letter explaining the reason for your dispute and your attempts to resolve this issue with the merchant.
Welcome E-mail

To access the Works application, a Program Administrator must add you as a user and assign you a username. Once you have been added to the system, a welcome email will automatically be sent to your email address that includes your username and information on how to set up your password.

Follow the instructions in the email

LOG ON INSTRUCTIONS

Login to Works:
- Go to the following web address: http://www.bankofamerica.com/worksonline
- Bookmark the login screen once it appears on your desktop, for ease of access in the future.
- Enter the email address associated with your “Login Name” and “Password” in order to access Works.

Complete the Login Name and Password fields with your current login/password.

Forgotten Password Complete the Login Name, click Forgot your password? Enter the email address and Login Name
**NOTE:** If Pending Transactions do not display on the Home Page, click Expenses > Transactions > Account Holder. The Pending Transaction screen will display.

### Allocating a Single Transaction

1. On the Home page, click Pending in the action field.
2. Click the desired Document number.
3. Select Allocate/Edit from drop-down menu. Edit, if applicable.
4. Enter Codes in the following fields to identify how the segment will be allocated.
   - GL01: Fund/Agency/Organization
   - GL02: Activity
   - GL03: Object
   - GL04: Sub-Object
   - GL05: Agency/Reporting Category
   - GL06: Fiscal Month/Fiscal Year/Budget Fiscal Year

   **Note:** If you are restricted to using predefined codes, click the browse icon (🔍) to select a code from the allocation pick list.
5. Click Save.
6. Click Close.

### Allocating Mass Transaction

1. On the Home page, click Pending in the action field.
2. Select the check box for each desired Document.
3. Click Mass Allocate from action buttons.
4. Enter Codes in the following fields to identify how the segment will be allocated.
   - GL01: Fund/Agency/Organization
   - GL02: Activity
   - GL03: Object
   - GL04: Sub-Object
   - GL05: Agency/Reporting Category
   - GL06: Fiscal Month/Fiscal Year/Budget Fiscal Year

   **Note:** If you are restricted to using predefined codes, click the browse icon (🔍) to select a code from the allocation pick list.
5. Click Save.
6. Click Close.

### Add Allocation Line(s)

1. On the Home page, click Pending in the action field.
2. Click the desired Document number.
3. Select Allocate/Edit from drop-down menu. Edit, if applicable.
4. Click Add.
5. Select number of lines to add from drop-down menu.
6. Select an option to allocate by from the Value drop-down menu, if needed.
7. Enter the amount or percentage of the total purchase to be allocated in the Value text box, if needed.

### Signing Off on a Transaction

1. On the Home page, click Pending in the action field.
2. Click the desired Document number.
4. Enter Comments, if desired.
5. Click OK. Confirmation message appears and the

### Remove an Allocation Line

1. On the Home page, click Pending in the action field.
2. Click the desired Document number.
3. Select Allocate/Edit from drop-down menu. Edit, if applicable.
4. Select the check box beside the allocation line you want to remove.
5. Click Remove.
6. Click Save.
7. Click Close.

### Duplicate an Allocation Line

1. On the Home page, click Pending in the action field.
2. Click the desired Document number.
3. Select Allocate/Edit from drop-down menu. Edit, if applicable.
4. Select the check box beside the allocation line you want to remove.
5. Click Duplicate.
6. Click Save.
7. Click Close.

### Edit and Allocation

1. On the Home page, click Pending in the action field.
2. Click the desired Document number.
3. Select Allocate/Edit from drop-down menu. Edit, if applicable.
4. Select an option to allocate by the Value drop-down menu.
5. Enter the amount or percentage of the total purchase to be allocated in the Value text box.

   **Note:** As allocation amounts/percentages are edited, other allocation lines may need to be edited to maintain a 100% Allocation Total.

6. Select an option from the Taxes/Goods & Services drop-down menu, if needed.
7. Enter an allocation code in each GL text box to identify how the segment will be allocated.
   **Note:** If you are restricted to using predefined codes, click the search icon (🔍) to select a code from the allocation pick list.
8. Select an option from the expense Category drop-down menu, if needed.
   **Notes:** • To view all Allocation columns, use the scroll bar.
   • A comment may be required.
9. Enter the Tax Total amount, if needed.
10. Enter the Use Tax amount, if needed.
   **Note:** This field can be edited if Subject
11. Enter Amount or Percent
12. Click Save.
13. Click Close.

**NOTE:** For a comprehensive guide on allocation, please refer to the Nicholl University Purchasing Card Policies & Procedures manual. Available online at https://payment2.works.com/works/home.

**PRODUCTION SITE:** https://payment2.works.com/works/
**Disputing a Transaction**

1. On the Home page, click Pending in the action field.
2. Click the desired Document number.
3. Select Dispute from drop-down menu.
4. Enter Dispute amount.
5. Select the Reason for Dispute from the drop-down menu.
   - **Note:** Depending on the Reason for Dispute, additional information may be required.
6. Enter Comments, if desired.
7. Select the I have examined the charge(s) made to my account and wish to dispute the transaction check box.
   - **Note:** If the check box is not selected, OK is not activated.
8. Click OK. The Open screen displays a confirmation message. The Dispute Submitted column for the selected transaction displays an X.
   - **Note:** If the dispute was performed on a screen other than Pending Sign Off, that screen will display.

**Dividing a Transaction**

1. On the Home page, click Pending in the action field.
2. Click the desired Document number.
3. Select Divide from drop-down menu.
4. Enter the number you wish the transaction to be divided into under Parts.
5. Value drop-down select how you want to divide the transaction amount/percentage.
6. Enter the Value amount next to each New TXN Number.
   - **Note:** The divided transaction must total the original transaction amount or 100%.
7. Click OK. Confirmation displays.
   - **Notes:** The transaction displays as multiple transactions within the screen. The original transaction number is retained with a letter assignment for each divided entry.
   - If the division was performed on a screen other than Pending Sign Off, that screen will display.

**Removing a Flag**

1. On the Home page, click Pending in the action field.
2. Click Flagged. The Flagged screen displays the transactions with a flagged status.
3. Select the check box for each desired document.
4. Click Remove Flag. The Confirm Remove Flag window displays.
5. Enter Comments, if desired.
6. Click OK. The Flagged screen displays confirmation, transaction no longer displays.

**Creating a Billing Cycle Purchase Log**

2. Category drop-down select Spend.
3. Template drop-down select Billing Cycle Purchase Log.
4. Click to edit Billing Cycle dates.
5. Output Format should be PDF, if not selected please select.
6. Select Run Now under Scheduling and Expiration.
7. Click Submit Report.
8. Click PDF and print the Billing Cycle Purchase Log.

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**Agency Contact(s)/Phone Number**

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**Technical Desk Help:** 888-589-3473

Quick Tips WORKS Cardholder Workflow Quick Reference Guide New URL.doc
This guide provides information needed for an approver to manage transactions. Within this guide, you will learn how to:

- Review and sign off on a transaction

**Review and Sign Off on a Transaction**

**NOTE:** Approvers are usually not required to edit the account number or enter a description. The approver should review the transaction to determine that it is a reasonable, appropriate and legitimate transaction for the department. If you are required to edit the account number and subcodes, see the instructions for accountholder.

**Procedure:**

To review a transaction, complete the following:

1. On the **Home Page** under Expenses>Transactions>Approver, click on the **Pending** link. The **Pending Sign Off** screen is displayed.

2. Click the desired **Document** number. A menu displays.
3. Select View Full Details. The Transaction Details screen displays.

4. Select the Allocation & Detail tab.

5. Read the description entered into the Description field by the accountholder. To the best of your ability determine if this is a reasonable, authorized, legitimate transaction for the University, and the account number and subcode are correct.

6. In the upper right corner of the Allocation & Detail tab, click on the Actions drop down menu.
7. Click **Sign Off**. The **Confirm Sign Off** screen displays.

![Confirm Sign Off](image)

8. Click **OK**.

9. This completes the procedure.
Attachment H – Works Workflow Guide

H-4 Cardholder Instructions

This guide provides information needed for an accountholder to manage transactions. Within this guide, you will learn how to:

- Allocate or edit a transaction and enter a description
- Sign off on a transaction
- Dispute a transaction
- Remove a flag on a transaction
- View Authorization Log

Each of the above topics includes step-by-step instructions for performing a specific task. You can review all of the tasks in this guide or review the task that is specific to your interest.

Allocate or Edit a Transaction and Enter a Description

Procedure:

1. On the Home Page under Action Items>Current Status, click on the Pending link.

These are the transactions ready for accountholder or approver sign off.

2. Click the desired Document number. A menu displays.

3. Select View Full Details. The Transaction Detail screen displays.
4. Select the **Allocation & Detail** tab.

5. Select the **Allocation & Detail** tab, edit, if applicable. Enter codes in the following fields to identify how the segment will be allocated:
   - GL01: Fund/Agency/Organization
   - GL02: Activity
   - GL03: Object
   - GL04: Sub-Object
   - GL05: Agency/Reporting Category

6. To add additional lines of funding, click on the **Add** button and choose how many additional lines you need.

7. Fill in the amount, description, account number, and coding for the additional lines of funding.
8. Click **Save**.

9. In the upper right corner of the **Allocation & Detail** tab, click on the **Actions** drop down menu.

10. Click **Sign Off**. The **Confirm Sign Off** screen displays enter a description of the transaction.

11. Click **OK**.

12. This completes the procedure.
Disputing a Transaction

NOTE:
- Accountholders will only be able to dispute their transactions
- Approvers/Managers/Supervisors will only be able to dispute for accountholders they have been assigned to approve, depending on the agency workflow configuration.
- Accountants will be able to dispute Accountholders transaction after the transaction has been swept.

Procedure:
To dispute a transaction, complete the following:

1. On the **Home Page** under **Action Items>Sign Off>Current Status**, click on the **Pending** link.

2. Click the desired **Document** number. A drop-down menu displays.
3. Click **Dispute**. The **Dispute Transaction** screen displays.

4. Enter the **Dispute Amount**, if different from the purchase total.

5. Select the **Reason for Dispute** from the drop-down menu.  
   **Note:** Depending on the **Reason for Dispute**, additional information may be required.

6. Enter **Comments**, if desired.

7. Select the **I have examined the charge(s) made to my account and wish to dispute the transaction** check box.

8. Click **OK**. The screen displays a confirmation message.
9. This completes the procedure.

10. NOTE: You must inform your agency LaCarte Program Administrators that you have a dispute

**Remove Flag**

To remove a flag, complete the following:

1. On the **Home Page** under **Action Items>Current Status**, click on the **Flagged** link.

2. Select the check box for the **Document** you wish to “un-flag.” The action buttons at the bottom of the screen become enabled.
3. Click Remove Flag. The Confirm Remove Flag window displays.

4. Enter a Comment. You will not be able to remove the flag unless you enter a comment.

5. Click OK.

6. This completes the procedure.
VIEW AUTHORIZATION LOG

The Authorization Log allows you to see transactions that have been approved by the bank but have not yet posted to Works; if a transaction was declined, the reason why is shown.

1. On the Home Page, Accounts Dashboard, click on the last 4 digits of your account ID.

   NOTE: The Accounts Dashboard also lists your credit limit, balance, and available credit. This is useful information easily referenced on the Works Home Page.

2. Click on the Actions link in the upper right corner.

3. Click View Auth Log.

4. The next screen will be your Authorization Log.
Attachment I – Online Training Course Guide

Enter your H Number and Password
Click on My Training Tab
Click on Office of State Purchasing and Travel
Click on OSP LaCarte P-Card Certification
Click on the training for your role in the P-Card Program
If you are an approver – Click OSP-LaCarte P-Car Cert for Approvers
If you are a card holder – Click OSP LaCarte P-Card Cert for Cardholders
Click Book this course. Sample shown for approver training. Cardholder training would be the same at this step.
At completion of course – Please print the last page with your score and retain a copy for your p-card file, and send a copy to Purchasing. Should you have any trouble with the course, please contact Purchasing at ext. 4031 or ext. 4037 so that Purchasing may assist you.