Department of Natural Resources

Fiscal Services Policy No.:	**FS-2005-01**
Effective Date:	02-06-2006
Subject:	**LaCarte Purchasing Card Program**
Authorization:	R.S. 39:1596 Executive Order BJ 10-16

I. Policy:

Approved Department of Natural Resources employees may be issued a LaCarte Purchasing Card when authorized to make official purchases for the Department.

********** This policy and procedure is not intended to replace current Purchasing Policies, Rules and Regulations, Louisiana Statutes, or Executive Orders.**

II. Applicability:

This policy applies to all classified and unclassified employees within the Department.

III. Procedure:

This procedure provides guidelines for obtaining a card and the reporting requirements for each cardholder, for supervisors of cardholders and for Fiscal Services personnel.

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 the Department of Natural Resources to purchase items within an approved limit, with the convenience of a credit card.

This procedure establishes the minimum standards for possession and use of the *LA CARTE* Purchasing card for employees of the Department of Natural Resources. The *LA CARTE* card is to be used only for official state business for the Department of Natural Resources. All employees issued a card will follow the procedures set forth in the *LA CARTE Purchasing Card Policy* as well as all current Purchasing Policies and Rules & Regulations established by the Department of Natural Resources and/or any and all applicable Louisiana statutes.

The *LA CARTE* purchasing card is limited to low dollar orders. Low dollar orders are single transactions where the total is $1000 or less. Procurement requirements shall not be artificially divided so as to constitute a small purchase by split purchases. Single purchase limits can be increased on an individual basis within the Office of State Purchasing policy limits, small purchases executive order guidelines, all purchasing rules and regulations, and with the approval of the Secretary/Undersecretary.

- **Cards will only be issued to full-time Department of Natural Resources employees.**
- **Department of Natural Resources employees will have a $1,000 per swipe maximum limit with a total monthly expenditure limit of $2,000.**
- **Per swipe and monthly limits may be raised ONLY by written request showing justification for the request from cardholder's supervisor to the Agency Administrator. If the Agency Administrator approves the higher limits, the request must be signed as approved by the Agency Administrator and forwarded to the DNR Purchasing Card Program Administrator who will enter the higher levels of authorization into the system. The DNR Purchasing Card Program Administrator will notify both the cardholder and his/her supervisor that the higher limits have been activated on his/her card.**

Any misuse or abuse of the *LA CARTE* purchasing card may result in disciplinary action and/or termination of card privileges.

A. ORIGINAL CARD ISSUANCE

RESPONSIBILITY		ACTION
Agency Administrator	1.	Determine which employees in your agency will be allowed to have a LaCarte card for purchasing low dollar items.
Cardholder	2.	Complete **Cardholder Enrollment Form** (**Attachment A**)
Agency Administrator	3.	Sign the Cardholder Enrollment Form authorizing the distribution of the procurement card.
Cardholder	4.	Forward completed card to the DNR Purchasing Card Program Administrator
DNR Purchasing Card Program Administrator	5.	Assigns cardholder's default accounting code, hierarchy number, spending limits per transaction and per cycle; maximum number of transactions per cycle. The information is transmitted to Bank of America for issuance. When the new card is received, notify the cardholder that training is required prior to their being given the card and schedule training class. NOTE: All prospective cardholders must attend a training session and sign a **Cardholder Agreement Form** (**Attachment B**) before receiving and using the purchasing card.
Cardholder	6.	Attend class scheduled by the DNR Purchasing Card Program Administrator and sign the Cardholder Agreement Form dated 12/2011. PURCHASING CARDS ARE NOT TRANSFERABLE. Use by anyone other than the cardholder whose name appears on the face of the card is **PROHIBITED.** A transaction may only be signed by the Cardholder. A receipt may be signed by another ONLY if it is being used as a delivery receipt for a phone or online purchase. In this case, the receipt should be dated and signed as "RECEIVED BY" followed by the name of the employee receiving the delivery. Cardholders must abide by current Purchasing rules and regulations when using the P-card. For questions concerning Purchasing rules and regulations as well as links to a list to state contract and contractors, refer to the DNR Website Purchasing Section: **www.dnr.state.la.us/sec/mgtfin/purchase/purchase.ssi** Cardholders who transfer to other sections in the Department of Natural Resources and will continue to have purchasing responsibilities may continue to use the same card. A change must be reported on the Cardholder Enrollment Form and submitted to the Program Administrator indicating "CHANGE" on the form.
Cardholder	7.	Cardholders who no longer require a card in their position (new or old) must return their card to their supervisor/reviewer for cancellation. Employees who are either resign or are terminated from the Department will return the card during their exit interview. Cardholders are responsible for safeguarding their card and account number at all times. If the cardholder believes the card (or card number) has been used by someone else (as evidenced by charges appearing on the monthly statement or for any other reason) the DNR Program Administrator MUST BE NOTIFIED IMMEDIATELY. Refer to **Cardholder Dispute Resolution page (Attachment C)** If the card is lost, stolen or damaged, the **cardholder** must **IMMEDIATELY** notify

Bank of America at 1-888-449-2273 or FAX at 1-888-678-6046. IMMEDIATELY after notifying the bank, notify the Agency Administrator and the DNR Program Administrator who in turn notifies the State Program Administrator (Brenda Myers) at 225-342-8039 or by email Brenda.Myers@la.gov.

B. MAKING A PURCHASE

Cardholder

8. Obtain prices for item(s) to be purchased (catalog, E-Way, etc) being sure cost omits all state taxes. When purchase is made in person, cardholder must notify the vendor that the purchase will be tax-free **before the transaction begins.** The cardholder must take all necessary action to obtain a credit for taxes if they are charged. All credits for sales tax must be obtained by the cardholder. It is not Bank of America's responsibility to issue credits for sales tax. If for some reason the cardholder is unable to obtain the credit, a detailed explanation must be provided with the monthly log, including what steps were taken in the attempt to obtain the credit.
Cardholders who continually incur tax charges will be subject to loss of card privileges and possible disciplinary action.

NOTE: Included in every cardholder's training packet will be a "State of Louisiana Vendor Notice" which describes the card and explains its tax-free status and a "Certificate of Sales/Use Tax Exemption/Exclusion" which certifies the tax exempt status of purchases made using the card. These forms may be duplicated as needed.

NOTE: The LaCarte card cannot be used to make purchases that must be reported on a 1099. A 1099 is required if both the vendor and the item purchased are 1099 reportable. Generally 1099 reportable vendors are: sole proprietorships, individuals or groups of individuals, partnerships, trusts, independent contractors who receive payments for rents, health care, medical, legal or other services or are subject to withholding tax. IF IN DOUBT CONTACT PURCHASING OR ACCOUNTING.

Cardholder

SPECIAL NOTE TO WAL-MART CUSTOMERS:
When purchasing goods from WalMart, the cardholder must inform the checkout clerk that the tax-exempt customer number **192118** is for the Louisiana LaCarte Program. If the clerk asks which department, the cardholder should respond that **Louisiana LaCarte** is the department. Other vendors may require store issued tax-exempt id numbers and these will be disseminated to all cardholders as the information becomes available.

9. Send email to Supervisor with list of item(s) to be purchased. Indicate on email what item(s) are being requested, where purchase will be made, dollar amount of purchase and any other information pertinent to the purchase.

Supervisor

10. Approves request and forwards approved requests to Approving Authority with notation that request is approved--OR- disapproves and returns email to cardholder with notation that request is disapproved.

Approving Authority

11. Approves/disapproves by notation on the email and returns email to initiator (cardholder) and cc's cardholder's Supervisor.

Cardholder

12. Receive approval via email and print approval for documentation

13. Place order with vendor

NOTE: When making a purchase other than in person, cardholder must give the merchant the account number and tax exempt number (both are on the card) and direct the merchant to include the following on the shipping label or packing slip:

a) Cardholder name and telephone number
b) Department and Agency name
c) Complete delivery address
d) **VISA PURCHASE** (this indicates purchase has been paid for)

For items where the vendor does not generate a receipt or packing slip, a copy of the ordering document, including a line item description and item pricing may be used. If a confirmation number is generated that should be printed as backup for the purchase as well.

C. RECORDING PURCHASES

Cardholder

14. Record order on **Purchasing Log Form** (**Attachment D-G**) the following items:

a) Order date
b) Vendor Name
c) Description of Purchase (Itemized)
d) Amount of Purchase (Itemized)
e) Coding (As applicable: Organization, Reporting Category, Object, Sub-Object, Grant Number)

15. Place approved email, along with any required backup such as computer screen prints of confirmations if applicable, in pending file awaiting goods to be delivered.

NOTE: If goods are to be delivered to Purchasing section or other than directly to cardholder, a copy of the approval email and any required screen prints or other documentation, must be sent to whoever will actually be receiving the goods.

It is the cardholder's responsibility to obtain the packing slip, paid invoice and any other necessary documentation for the log sheet when picking up merchandise that is delivered to Purchasing or other approved recipient. Date of receipt should be indicated on the Purchasing Card log sheet.

16. Cardholder receives goods, initials and dates packing slip, records receipt date on the Purchasing Card log sheet, matches with the approved email from his/her pending file and returns all documentation to pending file. (If merchandise is not acceptable refer to **- Merchandise Returns & Exchanges** (**Attachment H)** for procedures on returning merchandise)

a) If receipt is missing the **Missing Receipt Form (Attachment L)** must be completed, approved and submitted with the reconciliation. NOTE: Obtaining and furnishing receipts are the employees' responsibility and as such, repeated reports of missing receipts shall be grounds for disciplinary action.

17. Receive Bank of America Statement.

NOTE: If statement not received by the 15th of the month, contact DNR Purchasing Card Program Administrator.

18. **Reconcile log sheet to statement** and attach all backup documentation from pending files that support the transactions listed on the statement behind the Purchasing Card log sheet. Refer to **Checklist for P-Card Reconciliation Form (Attachment I)**

Cardholder

NOTE: **Originals of all forms must be submitted to Accounting.** It is strongly suggested that you maintain a copy of everything submitted for a period of not less than three (3) months to insure that all transactions are verified and cleared from the Bank of America statement. **It is the cardholder's responsibility to notify the DNR Purchasing Card Administrator if a charge that was made has not been shown on the statement within 60 days of purchase.**

19. Sign the Purchasing Card log sheet, verifying purchases were made in accordance with applicable policies and procedures and that the log sheet is reconciled to the statement. **Expenditure coding must be listed for each line item and the backup must be numbered to match the lines on the log sheet.**

20. Forward the signed log sheet, with attached backup, along with the Bank of America statement to Supervisor for review and approval **no later than the 18th of each month.**

Supervisor

21. Review reconciliation and documentation for completeness and accuracy. Insure that purchases are for official state business and that purchases comply with appropriate rules and regulations.
If misuse of the card is noted, complete the **P-Card Documentation of Misuse Form (Attachment J) and submit to Department head for review and/or action.

22. Sign and forward to OM& F Fiscal Section **no later than the 20th of each month**.

OM&F Budget Section

23. Review log sheet and verify that funding is available for payment of expenditures in accordance with expenditure coding as listed. Make any coding corrections deemed necessary (object codes or reporting category / organization not matching etc). Write the coding changes directly onto the log sheet.
** If misuse of the card is noted, complete the **P-Card Documentation of Misuse Form (Attachment J)** and submit to Department head for review and/or action.

SIGN .AND DATE EACH LOG SHEET AND FORWARD TO EITHER GRANTS MANAGEMENT OR ACCOUNTS PAYABLE.

NOTE: If coding changes are made, send a copy of the revised log sheet to the cardholder for reference.

If a grant is involved, forward the statement and backup to the appropriate person in Grants Management **no later than the 23nd of each month.**

If **no** grant is involved, forward the statement and backup to the appropriate person in Accounts Payable **no later than the 23nd of each month.**

OM&F Grants Management Section

24. Review all log sheets and backup forwarded by Budget personnel. Verify charges are in accordance with individual grant awards and that all federal

funding is correct. **SIGN AND DATE EACH LOG SHEET and forward each log sheet and backup to Accounts Payable no later than the 25th of each month for processing in ISIS.**

OM&F Accounts Payable	25.	Receive log sheets and backup from either Budget or Grants Management Section. Verify that all reviewer signatures are on the log sheet. Log totals received on individual cardholder log sheets into individual agency reconciliation worksheets to verify monthly ISIS totals. Use the **Reconciliation of PCard Transactions to ISIS Form** (**Attachment K**) **Each agency will have one line of coding in ISIS using the default coding of the agency number, clearing organization of P100, P200 etc and the default object code 3185.** **THESE DEFAULT LINES OF CODING MUST BE CLEARED BEFORE THE FISCAL PERIOD CLOSES IN ISIS EACH MONTH BY PROCESSING J2S AND OR J6S TO MOVE THE CHARGES TO THE CORRECT CODING. FORWARD TO ACCOUNTANT MGR 2 OR 3 FOR APPROVAL** **PAYMENT WILL BE MADE BY THE STATE TO BANK OF AMERICA ON THE 25TH OF EACH MONTH REGARDLESS OF THE STATUS OF THE ISIS CODING.**
Cardholder, Supervisor/Reviewer OM&F Budget Section OM&F Grants Management Accounts Payable	26.	In the event the due date to have the log sheets and backup to the next section for review falls on a weekend or holiday the due date will be bumped UP to the last working day before the regularly scheduled date. **FOR THE FISCAL YEAR END THE CODING MUST BE CLEARED FROM ISIS BY JUNE 30TH. ALL DATES ARE SUBJECT TO CHANGE AT THIS TIME AND AN EMAIL WILL BE SENT OUT FROM ACCOUNTING EACH YEAR NOTIFYING ALL PCARD HOLDERS, SUPERVISORS AND OTHER REVIEWERS OF THE REVISED DEADLINES.**

IV. Audit Reports:

The following reports, at a minimum, will be run on at least a monthly basis:

- Card Decline Report – shows all transactions which declined during a specified time period, including the reason for the decline. Example of card declines include card may not have been activated, mcc group excluded, not enough money available, type of vendor not allowed, etc.

- Card Status Report – shows the status of each card by listing the cardholders name, profile, single transaction limit. You should be able to verify that each cardholder has been assigned the correct profile and all limits are correct.

- Same Day/Same Vendor Purchase – transactions which have occurred on the same day with the same vendor, by cardholder, which amount totals more than the cardholders single transaction limit. All transactions listed in the report should be justified for auditing purposes, and addressed accordingly up to and including cancellation of card.

  All reports are be used as a tool to assist the program administrator with determining which cardholders may need a refresher training course, counseling, cancellation of card, as well as, to determine possible changes to cardholders limits, profiles, and MCC groups.

V. Compliance:

The Assistant Secretary is responsible for communicating this policy and assuring staff complies with it.

VI. Exclusions:

There are no exclusions to this policy without the written approval of the Undersecretary.

VII. Questions:

Questions regarding this policy/procedure should be directed to the Fiscal Officer, Fiscal Services, Office of Management and Finance at (225) 342-4840.

Robert D. Harper, Undersecretary
On Behalf of Scott A. Angelle, Secretary

5/24/2012
Date

'LaCarte' Procurement Card Program

DEFINITIONS:

- **Agency Program Administrator** Person designated by the department head to coordinate, monitor, and oversee an agency's purchasing card program. Serves as liaison between the cardholder, the agency/budget unit head, State Program Administrator and the Bank of America. Processes new card applications, changes to cardholder information, maintains cardholder profiles within INFOSPAN, the software provided by Bank of America, while providing assistance and support to all sections within their department.
- **CBA (Controlled Billed Account)** –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 approver(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 needs to ensure that the actual "plastic" is not necessary, as there is no plastic issued for a CBA account.
- **Cardholder:** An employee of the State who is approved by his/her Department or Agency head to use 'LaCarte' to execute purchasing transactions on behalf of the agency. The cardholders name appears on the 'LaCarte' card and that person is accountable for all charges made with the card.
- **Cardholder Agreement Form:** This form states that the cardholder has read and understands the policies and procedures of the State and his/her Agency relative to the procurement card use and agrees to comply with all of these established procedures. This form must be signed by the Cardholder prior to issuance of the card.
- **Cardholder Enrollment Form:** This form contains pertinent cardholder information necessary for statement and mailing purposes, contact information, daily/monthly spending limits and budgetary controls. This form must be completed for all prospective cardholders.
- **Card Issuer:** Bank of America's services were contracted for by the State of Louisiana, to issue 'LaCarte' Visa® Purchasing Cards to State Employees, to provide electronic transactions and billing to the Agencies for all purchases made on the cards, and to collect payment from the Agencies.
- **CPA Software:** Card Program Administrator Software provided by Bank of America for the purpose of entering cardholder information, requesting cards and making changes to cards.
- **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.
- **Default Account:** The account code assigned to an individual cardholder's card. An object code assigned to the department's budget for supplies normally purchased by the cardholder. All charges made by the cardholder will default to this object code until reallocated by accounting personnel into an appropriate line item account(s). Default account information is set up by OSIS (Office of Statewide Information Services). This code is comprised of a 3 digit fund, a three digit agency number, a four digit org number (P followed by appropriated unit number) and a 4 digit pre-determined object code (3185).
- **Hierarchy Reporting:** Process of viewing cardholder spending information by detail or summary according to your organization structure. Establishing a reporting hierarchy allows you to view spending and other card program data at various management reporting levels within your organization.
- **Incidental Expense** – if travel expenses have been approved, these are expenses incurred while traveling on official state business which are not allowed on the state liability purchasing card. Incidentals 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.
- **Infospan Software:** Data management software package provided by Bank of America. This software package contains approximately 80 predetermined reports to assist in program management.
- **Memo Statement of Account:** A listing of all transactions charged to the cardholder's account through the end of the monthly billing cycle. The Bank sends the statement directly to the cardholder, on a monthly basis for reconciliation purposes. This is not a bill. The cardholder must reconcile within the allotted number of days according to their agency policy and forward to supervisor/reviewer for approval.
- **Merchant** –a business or other organization that may provide goods or services to a customer. Synonymous with "supplier" or "vendor".

- **MCC Code (Merchant Category Code)** –a standard code the credit card industry used to categorize merchants based on the type of goods or services provided by the merchant. A merchant is assigned an MCC by the acquiring bank.
- **Monthly Spending Limit:** A maximum dollar limit assigned to the cardholder for the total of all charges made during the monthly billing cycle.
- **PPM49 (Policy and Procedure Memorandum 49)** –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. http://www.doa.louisiana.gov/osp/travel/travelpolicy/2011-12travelguide.pdf
- **P-Card** - a credit account issued in an employee's name. This account is direct liability of the State and is paid by each agency. P-Card accounts are an alternate means of payment for purchases of goods and services.
- **P-Card Log** – used in reconciliation process for purchases/services charged during the billing cycle. Log is used by matching the paper memo statement received from the bank to the log and the documentation obtained from the vendor(s).
- **SPL (Single Purchase Limit)** - 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 cardholder.
- **Supervisor/Reviewer:** Individual(s) within an agency who is responsible for requesting purchasing cards for Departmental employees who make official purchases. The Supervisor is responsible for verifying that all charges against the cardholder's account are authorized and made in accordance with the program guidelines and that the transaction is supported by adequate documentation.
- **Transaction** - a single purchase. A credit also constitutes a transaction.
- **Transaction Documentation** –all documents pertaining to a transaction. 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, 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.

Attachment A

DIVISION OF ADMINISTRATION
LA CARTE PROGRAM
CARDHOLDER ENROLLMENT FORM

REVISED 09/13/00

☐ **NEW**

☐ **CHANGE – CARDHOLDER ACCOUNT #** _____

☐ **DELETE - CARDHOLDER ACCOUNT #** _____

Section I: To be completed by Cardholder:

Cardholder Name:_____**(maximum of 26 spaces)**

Agency: _____**/Section:** _____

Office Mailing Address: _____

_____

City, State, & Zip: _____

Phone #: _____**E-mail Address:**_____

Supervisor/Reviewer Signature: _____

Section Two: To be completed by OFSS:

Overall Card Limit:_____
Single Transaction Limit: _____**(Max $500)**
Number of Purchases Allowed per month:_____**(6th to 5th each month)**
Spending Limit per Cycle:_____**(6th to 5th each month)**

ACCOUNTING CODE:_____
***MCC Restrict / Add Codes:** _____**Justification:**_____
***(no changes will automatically accept state recommendations)**

HIERARCHY:

LEVEL 1:	**Louisiana La Carte**	**11616**
LEVEL 2:	**ISIS Agencies**	**00001**
LEVEL 3:	**Executive Dept**	**00001**
LEVEL 4:	_____	_____
LEVEL 5:	_____	_____
LEVEL 6:	_____	_____
LEVEL 7:	_____	_____

APPROVED BY:_____ **DATE:**_____

NOTE: This form is to be completed by the cardholder, approved by the supervisor/reviewer and forwarded to OFSS, with the completed cardholder agreement, for processing. Please send to OFSS, PO Box 94095, Baton Rouge, LA 70804-9095, or FAX to (225) 342-2606.

Date Application processed at OSP:_____
Submitted To Bank By: _____

Rev. 05/12

CARDHOLDER AGREEMENT FORM—State Liability LaCarte Purchasing Card

The State of Louisiana ("State") and Department of _____ ("Department") are providing you with a State LaCarte Purchasing Card. The LaCarte Card must only be used for State of Louisiana official business LaCarte Purchasing. All acceptable charges must be in accordance with current State of Louisiana State Liability LaCarte Purchasing Card and CBA Policy, The Department of _____ LaCarte Purchasing Policy and all current purchasing rules and regulations, PPM49allowances, if applicable. Applicable rules and policies include, without limitation, the following:

Procurement Rules: http://www.doa.louisiana.gov/osp/osp.htm
Policy and Procedure Memorandum 49 (PPM49) www.ppm49.com
State of Louisiana LaCarte Card Statewide Policy www.statewide.com
Department of Natural Resources LaCarte Card Policy www.dnr.la.gov

I, _____, ("Cardholder") agree that upon receipt of the LaCarte Purchasing Card I shall comply with the applicable rules and policies listed above, this Agreement, and any subsequent revisions to any of the foregoing.

Conditions for Use of LaCarte Purchasing Card

As the cardholder, I agree to accept responsibility for all charges against the card and the protection and proper use of the LaCarte Purchasing Card as outlined in this Agreement and all relevant rules and policies, which I have read and completely understand. I further agree to:

(1) Never use the LaCarte Purchasing Card for the purpose of paying vendors for allowable purchases of goods and services which are not for official state business purchases;
(2) Never use the LaCarte Purchasing Card for personal purchases or personal travel if applicable;
(3) Never allow others to use the LaCarte Purchasing Card or use my card for others travel expenses;
(4) Always obtain and submit all receipts, invoices and other necessary documents for each transactions as well as verify the charges on the LaCarte Purchasing Card and to submit such charges for approval, dispute, credits and/or fraud processing; and
(5) Always reconcile LaCarte Purchasing-related charges within the State/Department's prescribed timelines, but in no instance later than 15days past the statement date. I understand and agree that Department will monitor the use of the LaCarte Purchasing Card and that I will be personally liable for any unauthorized use thereof.

Penalties for Misuse of LaCarte Purchasing Card

I acknowledge and agree that I understand that in the case of my willful or negligent default of my obligations under this Agreement, the State/Department has the following rights, to the extent authorized by law:

(1) To deduct any unauthorized charges in accordance with Department of _____ LaCarte Purchasing Policy, until all unauthorized charges are paid in full.
(2) The State/Department may pursue any remedy for the recovery of unpaid amounts, including referring of unpaid amounts to an attorney for collection.
(3) The State/Department may impose any appropriate corrective or disciplinary action permitted, including cancellation of card privileges and or up to termination and possible criminal charges, under applicable law. Once privileges are revoked, for any reason, the cardholder will not be allowed to receive a new card unless prior approval is granted through the Office of State Purchasing and LaCarte Purchasing and cash advances shall not be allowed.

Lost LaCarte Purchasing Card

If the LaCarte Purchasing Card is lost, stolen, or compromised in any manner, I shall immediately notify Department's program administrator and the bank issuing the LaCarte Purchasing Card.

Return of LaCarte Purchasing Card

Upon notification of my transfer from Department, change in duties, termination of employment, suspension, retirement or cancellation of my LaCarte Purchasing Card privileges, I agree to notify Department's program administrator and to promptly return the LaCarte Purchasing Card to Department.

Cardholder: Employee ID#_____

Signature: Date:

Print Name: Phone:

Department/Section E-Mail:

Approving Authority:

Signature: Date:

Print Name: Phone:

Department/Section: E-Mail:

Attachment C

CARDHOLDER DISPUTE RESOLUTION

If a cardholder

* finds items on the monthly statement that do not correlate with retained receipts and supporting documentation,
* finds transactions not made by the cardholder,
* finds incorrect transaction amounts, or,
* has an issue with service or quality of items purchased with the LaCarte Card

THE CARDHOLDER'S FIRST RECOURSE IS TO CONTACT THE MERCHANT TO TRY TO RESOLVE THE PROBLEM.

NOTE: When reconciling the monthly purchasing log to the memo statement of account, the disputed transaction must be included on the log, but it must be clearly marked, **DISPUTED.** Since all transactions are paid prior to the completion of the audit process, the transaction **will be paid.** Cardholder must retain a copy of the disputed documentation and follow up on future statements to insure that proper credit is received.

If the merchant agrees that the error has been made, a credit will be issued to the cardholder's account. The credit should appear on the next monthly statement. Cardholder should verify that the credit appears on the next statement.

If the merchant does not agree, and the problem is not resolved before the next statement is issued, the cardholder should contact the DNR Program Administrator for assistance in resolving the matter. Cardholder will be required to provide the DNR Program Administrator the backup for the transaction as well as documentation showing what has been done to try to obtain the credit in question.

The DNR Program Administrator will complete the Statement of Disputed Item(s), retain a copy for in-house files, mail or fax the document with all required enclosures within 60 days from the billing close date (5th of each month) that the charge first appeared on to:

Bank of America – Commercial Card Services
P.O. Box 53142
Phoenix, AZ 85072-3142
Phone (800) 352-4027 or FAX (888) 678-6046

NOTE: ALL DISPUTES MUST BE IDENTIFIED IN WRITING WITHIN 60 DAYS OF THE BILLING STATEMENT. Bank of America will then have 180 days to resolve the dispute.

Bank of America will issue a credit for the charge in question while the discrepancy is being researched. The bank will notify the DNR Program Administrator of the results of the research. If it is determined that the charge is valid, the credit will be reversed and the charge will be restored to the cardholder's account.

DEPARTMENT OF NATURAL RESOURCES

OFFICE OF THE SECRETARY - AGENCY 431

LA CARTE PURCHASING CARD LOG

PLEASE USE A SEPARATE FORM TO LIST ANY TRANSACTIONS BEING DISPUTED.

Page____ of _____

THIS DOCUMENT MUST BE TYPED OR HAND PRINTED IN BLUE OR BLACK INK.

ILLEGIBLE DOCUMENTS WILL BE RETURNED TO THE CARDHOLDER AND CHARGE CARD PRIVILEGES WILL BE SUSPENDED UNTIL A READABLE LOG IS SUBMITTED.

Attachment D

CARDHOLDER PURCHASING LOG - FOR BILLING CYCLE _____ THROUGH _____

CARDHOLDER'S NAME:_____

ACCT # (Last 8 digits only)_____

If someone other than the cardholder enters the accounting coding, please note that person's name here: _____

NOTE:
ORIGINAL RECEIPTS MUST BE NUMBERED TO MATCH ENTRIES ON PURCHASING LOG

CODING TO CHARGE EXPENDITURE TO:

NO.	TRANSACTION DATE	DATE ITEM RECEIVED	VENDOR NAME	DESCRIPTION OF PURCHASE	VENDOR INVOICE #	AMOUNT	ORGN #	REPT CAT	OBJECT	SUB OBJECT (aka Purpose Code)	GRANT # IF APPLICABLE
1											
2											
3											
4											
5											
6											
7											
8											
9											
				CURRENT MONTH TOTAL	►►►►►►						

I certify that each of the above transactions was properly authorized, that all items were for official state business, purchased in accordance with all applicable policies and procedures, have been received, this log has been reconciled to the monthly statement and transaction.

SIGNATURE / DATE

I certify that each of the above transactions was properly authorized, that all items were for official state business, purchased in accordance with all applicable policies and procedures, have been received, and that proper documentation is attached for each

SIGNATURE / DATE

I certify that the coding listed above is currently active in the ISIS system, and that funding is available to cover these expenditures (except as noted).

Budget Analyst -Initial & Date

I certify that the coding listed above is currently active in the ISIS system, and that the expenditure is in accordance with the applicable grant as listed (except as noted).

Grant Accountant - Initial & Date

I certify that proper documentation is attached for each transactions, that there is no apparent evidence of split purchasing or failure to follow policies and procedures.

The information is ready for input into

INITIAL & DATE

Rev. 05/12

DEPARTMENT OF NATURAL RESOURCES

OFFICE OF CONSERVATION - AGENCY 432

LA CARTE PURCHASING CARD LOG

PLEASE USE A SEPARATE FORM TO LIST ANY TRANSACTIONS BEING DISPUTED.

Page____ of _____

THIS DOCUMENT MUST BE TYPED OR HAND PRINTED IN BLUE OR BLACK INK.

ILLEGIBLE DOCUMENTS WILL BE RETURNED TO THE CARDHOLDER AND CHARGE CARD PRIVILEGES WILL BE SUSPENDED UNTIL A READABLE LOG IS SUBMITTED.

Attachment E

CARDHOLDER PURCHASING LOG - FOR BILLING CYCLE _____ THROUGH _____

CARDHOLDER'S NAME:_____

ACCT # (Last 8 digits only)_____

If someone other than the cardholder enters the accounting coding, please note that person's name here: _____

NOTE:
ORIGINAL RECEIPTS MUST BE NUMBERED TO MATCH ENTRIES ON PURCHASING LOG

CODING TO CHARGE EXPENDITURE TO:

NO.	TRANSACTION DATE	DATE ITEM RECEIVED	VENDOR NAME	DESCRIPTION OF PURCHASE	VENDOR INVOICE #	AMOUNT	ORGN #	REPT CAT	OBJECT	SUB OBJECT (aka Purpose Code)	GRANT # IF APPLICAB
1											
2											
3											
4											
5											
6											
7											
8											
				CURRENT MONTH TOTAL	►►►►►►						

I certify that each of the above transactions was properly authorized, that all items were for official state business, purchased in accordance with all applicable policies and procedures, have been received, this log has been reconciled to the monthly statement and that proper documentation is attached for each transaction.

CARDHOLDER SIGNATURE / DATE

I certify that each of the above transactions was properly authorized, that all items were for official state business, purchased in accordance with all applicable policies and procedures, have been received, and that proper documentation is attached for each transaction.

SUPERVISOR / REVIEWER SIGNATURE / DATE

I certify that the coding listed above is currently active in the ISIS system, and that funding is available to cover these expenditures (except as noted).

Budget Analyst -Initial & Date

I certify that the coding listed above is currently active in the ISIS system, and that the expenditure is in accordance with the applicable grant as listed (except as noted).

Grant Accountant - Initial & Date

I certify that proper documentation is attached for each transactions, that there is no apparent evidence of split purchasing or failure to follow policies and procedures.

The information is ready for input into the ISIS system (except as noted).

ACCOUNTS PAYABLE INITIAL & DATE

Rev. 05/12

DEPARTMENT OF NATURAL RESOURCES
OFFICE OF MINERAL RESOURCES - AGENCY 434
LA CARTE PURCHASING CARD LOG

PLEASE USE A SEPARATE FORM TO LIST ANY TRANSACTIONS BEING DISPUTED.

Page____ of _____

NOTE:
ORIGINAL RECEIPTS MUST BE NUMBERED TO MATCH ENTRIES ON PURCHASING LOG

THIS DOCUMENT MUST BE TYPED OR HAND PRINTED IN BLUE OR BLACK INK.
ILLEGIBLE DOCUMENTS WILL BE RETURNED TO THE CARDHOLDER AND CHARGE CARD PRIVILEGES WILL BE SUSPENDED UNTIL A READABLE LOG IS SUBMITTED.

Attachment F

CARDHOLDER PURCHASING LOG - FOR BILLING CYCLE _____ THROUGH _____

CARDHOLDER'S NAME:_____

ACCT # (Last 8 digits only)_____

If someone other than the cardholder enters the accounting coding, please note that person's name here: _____

CODING TO CHARGE EXPENDITURE TO:

NO.	TRANSACTION DATE	DATE ITEM RECEIVED	VENDOR NAME	DESCRIPTION OF PURCHASE	VENDOR INVOICE #	AMOUNT	ORGN #	REPT CAT	OBJECT	SUB OBJECT (aka Purpose Code)	GRANT # IF APPLICABLE
1											
2											
3											
4											
5											
6											
7											
8											
9											
				CURRENT MONTH TOTAL	►►►►►►						

I certify that each of the above transactions was properly authorized, that all items were for official state business, purchased in accordance with all applicable policies and procedures, have been received, this log has been reconciled to the monthly statement and that proper documentation is attached for each transaction.

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Budget Analyst -Initial & Date

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Grant Accountant - Initial & Date

I certify that proper documentation is attached for each transactions, that there is no apparent evidence of split purchasing or failure to follow policies and procedures.
The information is ready for input into the ISIS system (except as noted).

ACCOUNTS PAYABLE INITIAL & DATE

Rev. 05/12

DEPARTMENT OF NATURAL RESOURCES
OFFICE OF COASTAL MANAGEMENT
AGENCY 435

LA CARTE PURCHASING CARD LOG

PLEASE USE A SEPARATE FORM TO LIST ANY TRANSACTIONS BEING DISPUTED.

Page____ of _____

THIS DOCUMENT MUST BE TYPED OR HAND PRINTED IN BLUE OR BLACK INK.
ILLEGIBLE DOCUMENTS WILL BE RETURNED TO THE CARDHOLDER AND CHARGE CARD PRIVILEGES WILL BE SUSPENDED UNTIL A READABLE LOG IS SUBMITTED.

Attachment G

CARDHOLDER PURCHASING LOG - FOR BILLING CYCLE _____ THROUGH _____

CARDHOLDER'S NAME:_____

ACCT # (Last 8 digits only)_____

If someone other than the cardholder enters the accounting coding, please note that person's name here: _____

NOTE:
ORIGINAL RECEIPTS MUST BE NUMBERED TO MATCH ENTRIES ON PURCHASING LOG

CODING TO CHARGE EXPENDITURE TO:

NO.	TRANSACTION DATE	DATE ITEM RECEIVED	VENDOR NAME	DESCRIPTION OF PURCHASE	VENDOR INVOICE #	AMOUNT	ORGN #	REPT CAT	OBJECT	SUB OBJECT (aka Purpose Code)	GRANT # IF APPLICABLE
1											
2											
3											
4											
5											
6											
7											
8											
9											
				CURRENT MONTH TOTAL	►►►►►►						

I certify that each of the above transactions was properly authorized, that all items were for official state business, purchased in accordance with all applicable policies and procedures, have been received, this log has been reconciled to the monthly statement and that proper documentation is attached for each transaction.

CARDHOLDER SIGNATURE / DATE

I certify that each of the above transactions was properly authorized, that all items were for official state business, purchased in accordance with all applicable policies and procedures, have been received, and that proper documentation is attached for each transaction.

SUPERVISOR / REVIEWER SIGNATURE / DATE

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Budget Analyst -Initial & Date

I certify that the coding listed above is currently active in the ISIS system, and that the expenditure is in accordance with the applicable grant as listed (except as noted).

Grant Accountant - Initial & Date

I certify that proper documentation is attached for each transactions, that there is no apparent evidence of split purchasing or failure to follow policies and procedures.
The information is ready for input into the ISIS system (except as noted).

ACCOUNTS PAYABLE INITIAL & DATE

Rev. 05/12

MERCHANDISE RETURNS & EXCHANGES

The cardholder is responsible for contacting the merchant when the merchandise is not acceptable (incorrect, damaged, defective, etc.) and arranging for the return for credit or exchange.

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.

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 supporting documentation of the purchase.

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 a credit or exchanges the merchandise. CARDHOLDER MUST OBTAIN A **VISA CREDIT** FROM THE SUPPLIER. RECEIVING CASH OR CHECKS TO RESOLVE THE CREDIT IS **PROHIBITED**.

CANCELLING A CARD

When an employee is terminated from the Department of Natural Resources, or if card cancellation is requested for any other reason, the LaCarte card, attached to an enrollment form with the 'CANCEL' block checked, should be returned to the DNR Program Administrator for cancellation by the cardholder's supervisor. If the supervisor cannot retrieve the card, for example, the employee leaves the job without giving notice, the DNR Program Administrator must be notified and a cancellation request submitted.

The following steps are taken to cancel a card:

1. Program Administrator receives the card (if possible) and request for cancellation.
2. In the Card Program Administrator (CPA) program, the spending limit is reduced to $1.00. This action suspends all future transactions.
3. After the spending limit is reduced to $1.00, the Program Administrator cancels the card in CPA and initials and dates the request to verify that cancellation has been entered into the system and transmitted. **WRITE ON THE BACKUP 'CARD RETRIEVED AND DESTROYED'** or **'CARD NOT RETURNED-CANCELLED IN SYSTEM ONLY'.**
4. The card is cut up and discarded.
5. The DNR Program Administrator establishes and maintains a file on all LaCarte cardholders' documentation such as the original enrollment card and cardholder agreement. When a card is cancelled the cancellation request is attached to these files and filed in the Cancelled Cards file for future reference.

SUSPENDING A CARD

When an employee is out on extended period of leave during which he/she is not authorized to use the LaCarte card, the supervisor/reviewer should notify the Agency Administrator that the card needs to be suspended. The Agency Administrator sends a written request to the DNR Program Administrator to reduce the spending limit to $1.00. It will remain at $1.00 until notification that the employee has returned to active duty is received by the DNR Program Administrator.

Attachment I

DEPARTMENT OF NATURAL RESOURCES

CHECKLIST FOR P-CARD RECONCILIATION

CARDHOLDER (or other authorized personnel):

For monthly submission to Accounting, staple together in the following order:

1. Log sheet(s)
2. Original Statement received by cardholder
3. Receipts numbered in order listed on log sheet and attached on 8 ½ x11 or 8 ½ x14 papers

It is the responsibility of the cardholder to make sure no taxes are charged at the time of purchase. Invoices received in Accounting that include tax will have the taxes removed from the payment and it will be the cardholder's responsibility to contact the vendor and request a credit in the amount of the taxes. A cardholder may have his charge card suspended until such time as the credit clears the account of all balances due if the supervisor/reviewer recommends such action be taken. Accounting can also recommend suspension of charge privileges if this happens repeatedly on the same account.

INTERNET PURCHASES: Attach a screen print of the purchase. The purchase amount, description, and name of the merchant/vendor must be on the screen print. If available, also include a screen print with the confirmation number.

NOTE: The credit card receipt is NOT SUFFICIENT backup. There must be an itemized invoice submitted for verification of charges. TO AVOID DUPLICATION OF PAYMENT, ACCOUNTING MUST RECEIVE THE **ORIGINAL** INVOICE- XEROXED OR FAXED COPIES ARE NOT ACCEPTABLE.

Submit itemized log sheet, complete with all coding as required. Coding for each invoice submitted must include all applicable organization number(s), object number(s), sub-object number(s) and reporting category number(s).

NOTE: For agency 435, sub-object number is the same as the purpose code number.

Staple or tape all invoices to 8 ½ x 11 or 8 ½ x 14 sheet(s) of white paper. DO NOT USE A HIGHLIGHTER ON ANY INVOICES -- IT SMEARS THE WRITING.

Number invoices **in red** in order to match the number(s) as they are listed as on the log sheet.
If **one invoice** has multiple lines of coding, list the vendor name once and split out the coding by item description and cost for individual items. Use arrows to indicate the same transaction date; date item received and vendor name is to be used for multiple expenditure coding lines.

For example:
Invoice from Smith Brothers Supply Company has 5 items on it; the 5 items will require 4 lines of separate expenditure coding. Start your log with the Smith Brothers invoice on line one. On the invoice you note **1-4** in red to correspond with the lines on the log sheet that will be used for processing this invoice. Write in the transaction date and the date the item was received (if different from the transaction date). In the space for vendor name, type or print Smith Brothers; in description, note two (or more) of the items that will have the same coding, write in the vendor invoice number and the appropriate dollar amount, organization number, reporting category, object, sub-object and grant number (sub-objects and grant numbers will not be applicable for all expenditures). Since 4 lines of coding are required to complete the coding for this invoice, on lines 2 through 4 enter items using the same format as you did on line one. IT IS NOT NECESSARY TO RELIST THE DATES OR VENDOR NAME; you can start with the description.

Attachment I

*****SEE SAMPLE OF LOG SHEET ATTACHED*****

DEPARTMENT OF NATURAL RESOURCES
CHECKLIST FOR P-CARD RECONCILIATION

CARDHOLDER (or other authorized personnel):

Upon completion and balancing of the log sheet to the monthly invoice, submit the entire package to the supervisor/reviewer to be checked and authorized for payment.

ALL ENTRIES WHICH APPEAR ON THE STATEMENT MUST BE PUT ON THE LOG SHEET.
EXAMPLES: All debits and credits regardless if the debit and credit equal zero.
Merchandise returns must be logged.

****

IT IS STRONGLY SUGGESTED THAT EACH CARDHOLDER MAINTAIN A COPY OF THE LOG SHEET, STATEMENT AND INVOICES SUBMITTED FOR A PERIOD OF NO LESS THAN 3 MONTHS TO INSURE ALL TRANSACTIONS ARE RECEIVED AND PROCESSED BY ACCOUNTING.

****

Supervisor/Reviewer Responsibilities

1. Always submit approvals with all necessary documentation in a timely manner and in accordance with your agency's policy
2. Ensure each transaction:
   - Has an appropriate business purpose
   - Is in compliance with all purchasing rules and regulations and PPM49, if applicable, and/or any applicable purchasing rules and regulations
   - Is in compliance with the agency and the State's Corporate Liability P-Card/CBA policy
   - Has all required documentation supporting the transaction
   - Is not a duplication of personal request and/or reimbursements, if for travel related expenses.

Verify that log sheet balances to the bank credit card statement.

Sign and date log and forward to Accounting for processing.

Attachment J

DEPARTMENT OF NATURAL RESOURCES
P-CARD DOCUMENTATION OF MISUSE

Cardholder Name: _____

Agency / Department: _____

P Card Number (last 8 digits only) _____

Misuse of the LaCarte Purchasing Card as noted below:

NOTE: Failure to submit completed, reviewed, and approved log and backup to Accounting by due date results in <u>automatic suspension of card privileges for one month</u>.

☐ Use of the card for personal purchases

☐ Use of the card for unauthorized purchases

☐ Use of the card for "split purchases" as defined by the Office of State Purchasing

☐ Loaning the card to any other individual for any reason

☐ Failure to properly and timely log purchases

☐ Failure to properly and timely reconcile log and obtain supervisor's signature

☐ Failure to obtain and retain acceptable documentation for each purchase

☐ Paying sales taxes on items purchased in the state of Louisiana

☐ Use of card to purchase from 1099-reportable vendors

☐ Use of the card to purchase items on state contract (if the vendor will not honor the contract price)

☐ Other _____

Comments _____

_____

Recommended Penalty

___ Verbal warning
___ Written warning
___ Suspension of card for ___ months
___ Cancellation of card privileges
___ Disciplinary action _____

_____

_____
Supervisor or Budget Analyst or Grant Acct or Payables Verifier

Approved Penalty

___ None
___ Verbal warning
___ Written warning
___ Suspension of card for ___ months
___ Cancellation of card privileges
___ Disciplinary action _____

_____

_____
Sign and Date

Rev. 05/12

RECONCILIATION OF PCARD TRANSACTIONS TO ISIS: **ATTACHMENT K**

STATEMENT FOR THE PERIOD OF: 1/1/2005 **TO** 1/31/2005

Agency: 431 **ISIS Beginning Balance:** $5,956.32

	Employee Name	P-Card No. (last 8 digits)
548.00	Gray V. Train	58462584
300.22	Hugh Cares	95726955

5,108.10 Balance Outstanding in ISIS

THIS AMOUNT MUST BE ZERO BY THE CLOSE OF EACH FISCAL PERIOD

Rev. 05/12