

Department of Natural Resources

Fiscal Services Policy No.: FS-2005-01  
Effective Date: February 6, 2015  
Subject: LaCarte Purchasing Card Program  
Authorization: Stephen Chustz, Secretary

I. Policy:

Approved Department of Natural Resources (DNR) employees may be issued a LaCarte Purchasing Card (P-Card) to make authorized, official purchases for the Department.

\*\*\*\*\* **This policy and procedure is not intended to replace nor supercede current Purchasing Policies, Rules and Regulations, Louisiana Statutes, or Executive Orders.**

II. Applicability:

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

III. LaCarte Purchasing Card Procedure:

This procedure provides guidelines in accordance with R.S. 39:1596 and Executive Order BJ 10-16 for obtaining a P-Card and the reporting requirements for Cardholders, Supervisors/Approvers of Cardholders and Fiscal Services personnel.

The "LA CARTE" Purchasing Card is a Visa card issued by Bank of America for the State of Louisiana. This card enables authorized DNR employees 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 a P-Card by DNR employees. The P-Card is to be used only for official DNR business. All employees issued a P-Card will follow the procedures set forth in the *LA CARTE Purchasing Card Policy*, as well as all current purchasing policies and rules and regulations established by DNR, PPM #49 and/or any and all applicable Louisiana statutes. The Commissioner of Administration has mandated use of P-Cards for ALL higher cost travel expenses such as airfare, lodging, vehicle rentals and registrations.

Use of a P-Card is limited to low dollar orders. Low dollar orders are single transactions totaling \$5,000.00 or less. Procurement requirements shall not be artificially divided by split purchase so as to constitute a small purchase. Single purchase limits can be increased on an individual basis within the Office of State Purchasing's policy limits, small purchases Executive Order guidelines, purchasing rules and regulations and with the approval of the Secretary/Undersecretary.

- P-Cards only will be issued to full-time DNR employees.
- Authorized employees will have a \$5,000.00 per swipe maximum limit, with a total monthly expenditure limit of \$5,000.00, unless higher limits have been approved.
- Per swipe and monthly limits may be raised ONLY by written request showing justification for the request from the Cardholder's supervisor to the Agency Appointing/Approving Authority. If the Agency Appointing/Approving Authority approves the higher limits, the request must be signed as approved by the Agency Appointing/Approving Authority 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. Any misuse or abuse of a P-Card will result in disciplinary action and/or termination of card privileges.
- No P-Card shall be issued to any agency program administrator, department head, CBA administrator or auditor, or any other personnel associated with administering, monitoring or reviewing the activities of the P-Card Program, to any employee, for travel allowances, whose State's individual liability travel card account has been revoked due to charge-offs and/or non-payment, nor to any non-state employee. If it is a 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 setting forth detailed justification of the hardship created, and identifying the precautions to be taken to guarantee the security and validity of purchases. Specific approval from the

Commissioner of Administration must be obtained prior to issuing a P-Card to an individual serving in any of these roles.

**DNR LaCarte Purchasing Card Program Roles**

|                                       |  |  |
|---------------------------------------|--|--|
| DNR Agency Program Administrator      | Accountant Manager 2   | Fiscal Services  |
| Agency Appointing/Approving Authority | Undersecretary<br>Asst. Secretary<br>Deputy Asst. Secretary<br>Asst. Secretary | Office of the Secretary<br>Office of Conservation<br>Office of Mineral Resources<br>Office of Coastal Management |
| Department Head                       | Secretary of the Department  |  |

**A. ORIGINAL CARD ISSUANCE**

| <b><u>RESPONSIBILITY</u></b> | <b><u>ACTION</u></b>  |
|------------------------------|---|
| Agency Appointing Authority  | 1. Determines which employees in the agency will be allowed to have a P-Card for placing low dollar orders.   |
| Cardholder                   | 2. Completes <b>Cardholder Enrollment Form (Attachment A)</b>   |
| Agency Appointing Authority  | 3. Signs the Cardholder Enrollment Form authorizing the issuance of the P-Card.   |
| Cardholder                   | 4. Forwards completed Cardholder Enrollment Form to the DNR P-Card Program Administrator.   |
| Agency Program Administrator | 5. Assigns Cardholder's default accounting code, hierarchy number, spending limits per transaction and per cycle; and maximum number of transactions per cycle. This information is transmitted to Bank of America for issuance of the P-Card. When the new card is received, notifies the Cardholder that training is required prior to him/her being given the P-Card, and schedules training class. Each participant will be given a training packet with all necessary forms. |

**NOTE:** All prospective program participants must attend a training session conducted by the DNR Agency Program Administrator, obtain certification through the State's online training program with a passing grade of at least 90 and sign a **State Liability Agreement Form (Attachment B-D)** before receiving and using the P-Card.

- State Liability Travel and CBA Program Administrator Agreement Form (Attachment B)**
- State Liability LaCarte Purchasing and CBA Program Approver Agreement Form (Attachment C)**
- State Liability LaCarte Purchasing and CBA Program Cardholder Agreement Form (Attachment D)**

|            |   |
|------------|---|
| Cardholder | 6. Attends class scheduled by the DNR Agency Program Administrator and sign the current Cardholder Agreement Form which can be found at the following website. <a href="http://www.doa.louisiana.gov/osp/travel/lacartepcard.htm">http://www.doa.louisiana.gov/osp/travel/lacartepcard.htm</a>  |
|            | Cardholders who transfer to other sections within DNR and continue to have purchasing responsibilities may continue to use the same P-Card. A section change must be reported on the Cardholder Enrollment Form and submitted to the DNR Agency Program Administrator indicating "CHANGE" on the form. The Cardholder Enrollment Form must be signed by the new Supervisor/Approver, if applicable. |
| Cardholder | 7. Cardholders who no longer require a P-Card in their position (new or old) must immediately return their card to the DNR Agency Program Administrator for cancellation. Employees who either resign or are terminated from the Department shall return their P-Card as soon as it is known that they will be  |

leaving the Department. **See Section V. Employee Terminations and Exit Procedures.**

**NOTE: P-CARDS ARE NOT TRANSFERABLE. Use by anyone other than the authorized Cardholder whose name appears on the face of the P-Card is PROHIBITED.**

## **B. ANNUAL CARD RENEWAL REQUIREMENTS**

All Program Participants 1. All program participants (Cardholders, Cardholder Approvers and P-Card/CBA Program Administrators) annually must receive State online certification, achieve a score of at least 90 and sign a **State Corporate Liability Agreement Form (Attachment B-D)** applicable to the employee's role in the program in order to receive a new P-Card, continue using a P-Card or remain a P-Card/CBA Administrator. These certifications are developed and updated, as necessary, by the Office of State Purchasing and Travel. All program participants are mandated to complete all transactions in the WORKS Workflow system. Web-based training for certifications is found in the LEO-Louisiana Employees Online system.

The following courses applicable to your role are required annually for continuation in the program. The DNR Agency Program Administrator will send an email each July to all program participants to remind them of the annual certification requirements and tracks adherence.

OSP LaCarte P-Card Cert for Approvers  
OSP LaCarte P-Card Cert for Cardholders  
OSP LaCarte P-Card Cert for Prog Admins

DNR Agency Program Administrator Maintains a list of all program participants indicating that all certification requirements have been met. This list is maintained in the DNR Agency Program Administrator files.

Department Head 2. Shall review Cardholders, Cardholder limits and ensure appropriate utilization. Each July, the DNR Agency Program Administrator will forward a list of Cardholders to the Supervisors/Approvers for review. The Supervisors/Approvers shall review the list, make adjustments, where needed, and sign to certify that utilization of the P-Card has been appropriate and of its continued need. The list will be returned to the DNR Agency Program Administrator, who will forward it to the Department Head for approval. The file shall be maintained by the DNR Agency Program Administrator showing compliance with this requirement.

Agency Program Administrator 3. Prints a list of all Cardholders' monthly activity to verify use of the P-Card, monitors Cardholders' accounts which are not active, adjusts SPL's and/or monthly cycle limits based on possible change in need, and cancels P-Cards when not utilized in a twelve month period. If a P-Card has not been used in a twelve month period, notifies the appropriate Supervisor/Approver by email and ascertains if the P-Card is still needed. If the P-Card is no longer needed, it is canceled.

A P-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 P-Card must be suspended and profile changed to a \$1.00 limit until future need for activation. An example of the need for a P-Card that may be dormant for 12 months is that the card is being maintained only for emergency situations. If an employee will be on extended leave for more than 30 days, his/her P-Card must also be suspended and the profile changed to a \$1.00 limit until future need for activation. The Supervisor/Approver is responsible for notifying the DNR Agency Program Administrator of any such occurrences.

**C. MAKING A PURCHASE**

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 of State contracts and contractors, refer to the DNR Website Purchasing Section at:

<http://dnr.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&pid=428>

Cardholder

1. Obtains price(s) for item(s) to be purchased (catalog, E-Way, etc.), assuring cost effectiveness for quality items and that the price omits all state sales 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. Bank of America will not issue credits for sales tax. If the Cardholder is unable to obtain the credit, a detailed explanation must be provided with the monthly log, including the steps taken in the attempt to obtain the credit. Cardholders who repeatedly incur tax charges will be subject to loss of P-Card authorization and possible disciplinary action.

Cardholders must ensure that purchases from contract vendors are for each contract's specific approved contract items.

**NOTE:** Included in every Cardholder's training packet will be a "State of Louisiana Vendor Notice" which describes the card, 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:** For the LaCarte program, VISA assumes the responsibility for 1099 reporting.

Cardholder

**SPECIAL NOTE TO WAL-MART CUSTOMERS:**

When purchasing goods from Wal-Mart, 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.

**SPECIAL NOTE FOR ONLINE PURCHASES:** An account **MUST** be created using the name: Department of Natural Resources. Personal accounts are **NOT** to be used.

**D. 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 stand-alone business account or registration and must not be combined with an individual's personal account. By doing this, the agency is allowed access to view the accounts online while verifying that all purchases were business related, email receipts were not altered, and all purchases are being delivered directly to the agency.

Cardholder

Sends Supervisor/Approver an email notifying of the need for an online account.

Supervisor/Approver

Replies to email giving Cardholder approval to establish an online account using the following criteria:

- a) Must be a stand-alone business account registration not combined with a personal account;
- b) Account must be established in the name of DNR and Cardholder; and
- c) Supervisor/Approver must have access to the account.

Supervisor/Approver accesses account periodically to verify adherence to rules.

**SPECIAL NOTE FOR FUEL AND VEHICLE MAINTENANCE:**

The P-Card should never be used for fuel or vehicle maintenance if the agency is part of the Fuel Card and Maintenance Program. However, in the event that the fuel/maintenance program is not covered in a certain geographic area, then the P-Card may be used, and documentation of the transaction MUST be maintained indicating the reasons a fuel card could not be used.

- 2. Sends email/paper requisition to Supervisor/Approver with list of item(s) to be purchased. Indicates on email/paper requisition what item(s) are being requested, where purchase will be made, dollar amount of purchase and any other information pertinent to the purchase.
- Supervisor/Approver 3. Approves request and forwards approved requests to Approving Authority with notation that request is approved -OR- denied and returns email/paper requisition to Cardholder with notation that request is approved or denied.
- Agency Appointing Authority 4. Approves/denies by notation on the email/paper requisition and returns email to initiator (Cardholder) and copies Cardholder's Supervisor/Approver.
- Cardholder 5. Receives approval via email/paper requisition, prints approval for documentation and forwards the email/paper requisition to the designated Budget Accountant/Grant Accountant for Fund Availability approval.
- OM&F Budget Section 6. Verifies availability of funds for item(s) to be purchased in accordance with OM&F Grant Management expenditure coding as listed. Makes coding corrections as needed (GL or Grant/WBS Element /Cost Center not matching etc.). Approves/denies the email/paper requisition and returns to initiator (Cardholder).
- Cardholder 7. 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 P-Card) and direct the merchant to include the following on the shipping label or packing slip:

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

For items in which 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.

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

**Checklist for P-Card Reconciliation Form (Attachment G)**

NOTE: If goods are to be delivered to Procurement 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 whomever 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.**

## **E. RECEIVING**

1. Cardholder receives goods, initials and dates packing slip to ensure all information matches with the approved email from his/her pending file and will now reconcile and sign-offs on the transaction(s) in WORKS. The Cardholder must scan all supporting documentation, receipts, etc., into Workflow and tie each scan to the applicable transaction. (See **F. below for ALLOCATING TRANSACTIONS IN WORKS AND ON PURCHASING CARD LOG**)

After signing-off on a transaction, the Cardholder is to **immediately** forward the documentation for each transaction to the designated Supervisor/Approver for review. (If merchandise is not acceptable, refer to - **Merchandise Returns & Exchanges (Attachment F)** – for procedures on returning merchandise). 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.

- a) If receipt is missing, the **Missing Receipt Form (Attachment J)** must be completed, approved and submitted with the reconciliation.

**NOTE:** Obtaining and furnishing receipts are the Cardholders' responsibility and as such, repeated reports of missing receipts shall be grounds for disciplinary action and withdrawal of P-Card authorization.

Cardholder

2. Record order on **Purchasing Log Form (Attachment K)** the following items:
  - a) Transaction date
  - b) Received Date
  - c) Vendor Name
  - d) Description of Purchase (Itemized)
  - e) Vendor Invoice Number
  - f) Amount of Purchase (Itemized)
  - g) Coding (As applicable: Business Area, Cost Center, Fund, and G/L Account, Internal Order, WBS Element, Functional Area and/or Grant)

## **F. ALLOCATING TRANSACTIONS IN WORKS AND ON PURCHASING CARD LOG**

Cardholder

1. Must reconcile purchases/services charged during the billing cycle using the WORKS Workflow online system and the documentation obtained from the vendors. The documentation will be reviewed and certified by the Cardholder as received or reported as a disputed item. The Cardholder must scan all supporting documentation, receipts, etc., into Workflow and tie each scan to the applicable transaction. The Cardholder then approves a transaction online by “signing-off” in the WORKS Workflow online system. This moves the transaction to the queue of their Approver. The Cardholder then forwards all supporting scanned documentation to his immediate Supervisor/Approver along with the P-Card log. This file is then forwarded to the Fiscal Division at the end of the billing cycle after the supervisor/approver has signed-off.

**NOTE:** All pending transactions in WORKS **MUST** be signed-off on by the Cardholder and forwarded to the designated Approver for review within **ONE WEEK** of receiving notification from the Bank of America WORKS system. If transactions are not signed-off on by close of the billing cycle, the Cardholder will receive a notification that his/her P-Card available balance was reduced to \$1.00. The available balance remains at \$1.00 until all transactions are signed-off on.

Cardholder

2. Signs 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.

NOTE: Originals of all forms must be submitted to the Fiscal Division. It is strongly suggested that you maintain a copy of everything submitted for a period of not less than three (3) months to ensure 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.

Cardholder

3. Receives Bank of America statement through interoffice mail. Reconciles log sheet to statement and forward to Supervisor/Approver for review and approval.

**NOTE:** After Supervisor/Approver approval, all backup documentation for transactions should be forwarded to the Fiscal Division for review and approval in the WORKS System.

**NOTE:** If statement is not received by the 15<sup>th</sup> of the month, contact DNR Agency Program Administrator, Accountant Manager 2.

Supervisor/Approver

4. Upon receipt of documentation for transactions signed-off on by the Cardholder, reviews reconciliation and documentation for completeness and accuracy. Examples of transaction documentation include, but are not limited to: itemized purchases, receipts/invoices, receiving documents, credits, disputes, and written approvals. Ensures that purchases are for official state business and the purchases comply with appropriate rules and regulations.

**\*\*If misuse of the P-Card is suspected, complete the P-Card Documentation of Misuse Form (Attachment I), refer to the DNR Fraud Policy (Administrative Policy No. 21) and notify the appropriate personnel.**

Recoupment of unauthorized charges/overages/allowances will be in accordance of PPM #49. If misuse occurs more than twice, the Cardholder's P-Card will be canceled and disciplinary action may be imposed.

Supervisor/Approver compares/verifies the documents with the information entered into WORKS before approving/signing-off on the transaction. After signing-off on a transaction Supervisor/Approver immediately forwards the transaction documentation to the Fiscal Division for review and approval.

**NOTE:** All pending transactions in WORKS MUST be signed-off on by the Supervisor/Approver and forwarded to the Fiscal Division for review within ONE WEEK of receiving notification of from the Bank of America WORKS system.

Supervisor/Approver

5. Signs and forwards to OM& F Fiscal Division no later than the 10<sup>th</sup> of each month.

OM&F P-Card Accountant

6. Reviews and signs-off/closes all transactions in WORKS as the backup documentation is received from Approvers. As transactions are closed, they are ready to batch. Receives log sheets and statements and verifies all Approver signatures are on the log sheet. All transactions must be at "Batch" stage no later than the 14<sup>th</sup> of each month.

All original receipts/supporting documentation will be filed in the Fiscal Section and maintained according to the Department's retention schedule.

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.

PAYMENTS WILL BE MADE BY THE STATE TO BANK OF AMERICA ON THE 25<sup>TH</sup> OF EACH MONTH REGARDLESS OF THE STATUS OF THE LaGov CODING.

Cardholder,  
Supervisor/Approver,  
P-Card Accountant

7. In the event the due date to have ANY documentation 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 LAGOV BY JUNE 30<sup>TH</sup>. ALL DATES ARE SUBJECT TO CHANGE AND AN EMAIL WILL BE SENT BY THE FISCAL DIVISION EACH YEAR NOTIFYING ALL P-CARD HOLDERS, SUPERVISORS AND OTHER REVIEWERS OF ANY REVISED DEADLINES.

#### IV. Card Cancellations:

Cardholder

Cardholders are responsible for safeguarding their P-Card, account number, WORKS User ID and password at all times. If the Cardholder believes the P-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 E)**. If the P-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. After notifying the bank, the Cardholder is also to immediately notify the DNR Program Administrator (Accountant Manager 2).

DNR Agency Program Administrator

Notifies the State Program Administrator (Brenda Myers) at 225-342-8039 or by email at [Brenda.Myers@la.gov](mailto:Brenda.Myers@la.gov); Logs on to WORKS system and cancels the P-Card.

Reports of fraudulent activity are to be made in accordance with the DNR Fraud Policy (Administrative Policy No. 21).

Reports, anonymous or otherwise, of lost or stolen cards and/or fraudulent activity may also be reported to the Inspector General Fraud Hotline at 1-866-801-2549.

#### V. Employee Terminations and Exit Procedures:

Human Resources

Upon immediate notification of an employee's pending separation or termination, notifies Fiscal Services and the DNR Agency Program Administrator.

DNR Agency Program Administrator

Reviews Card Status List to determine if employee has been issued a P-Card. If so, Program Administrator immediately notifies the Cardholder and his/her supervisor to return the P-Card to the Program Administrator, along with the P-Card Log of purchases made during the current period, receipts/invoices, receiving documents, credits, disputes, written approvals, and any other reconciliation documents. Upon receipt of the P-Card, the Agency Program Administrator cancels and destroys the P-Card. The Program Administrator also generates a current billing statement to verify any outstanding charges on the P-Card.

Cardholder

Returns the P-Card to the Program Administrator along with the P-Card Log of purchases made during the current period, receipts/invoices, receiving documents, credits, disputes, written approvals, and any other reconciliation documents.

Supervisor

As part of exit procedures, verifies with Cardholder and/or Program Administrator that all necessary supporting documents, receipts and required signatures have been obtained for current charges on the account, and that the P-Card has been returned to the Agency Program Administrator to be canceled and destroyed.

**VI. Removing or Replacing an Approver:**

|                       |   |
|-----------------------|---|
| Supervisor            | Sends email to DNR Program Administrator that a change in Approver is required, and identifies new Approver.  |
| Program Administrator | Cancels current Approver's rights in the WORKS system; sends <b>State Liability LaCarte Purchasing and CBA Program Approver Agreement Form (Attachment C)</b> to new Approver for completion, along with State of Louisiana Corporate Liability "LaCarte" Purchasing Card Policy and DNR "LaCarte" Purchasing Card Program Policy. When agreement form is returned, sets up new Approver in the WORKS system and sets the date to train new Approver. |

**NOTE:** This timeline depends on how fast the Supervisor needs to make this change.

**VII. AGENCY CBA PROCEDURES**

**Per mandate from the Commissioner of Administration, the Agency CBA Account will be used to purchase Specific Higher Cost Travel Expenses, including airfare, lodging, vehicle rentals and registrations.**

**Agency CBA (Controlled Billed Account) Administrators** must abide by current purchasing rules and regulations when using the CBA account. For questions concerning purchasing rules and regulations, as well as links to a list of state contracts and contractors, refer to the Procurement Section on the DNR Website.

**Employee**

Employees continue to book flight reservations using the State's approved Contract Travel Agency as they have in the past. Hotel bookings should be made through the Hotel Planners Booking Portal at [www.louisiana.hotelplanner.com](http://www.louisiana.hotelplanner.com). (Vehicle rentals and conference registrations should be made by the Agency CBA Administrator.)

**Agency CBA (Controlled Billed Account) Account Administrator**

**A. Approving Flights**

The Agency CBA Administrator must have the employee's approved Travel Authorization (TA) prior to approving flights, booking hotel reservations, car rentals or conference registrations. After the employee books a flight, the required backup documentation must be forwarded to the Agency CBA Administrator. The employee keeps a copy of the approved TA. The Agency CBA Administrator retains the original backup documentation.

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|-----------|--|
| Employee: | Makes flight reservation (or books a hotel room through the HotelPlanner portal) through the State's approved Contract Travel Agency, sends approved TA to Agency CBA Administrator and a copy to the Fiscal Travel Accountant. After reservations are entered into the Short's Travel System, the Agency CBA Administrator will receive an email from Short's requesting approval of the ticket purchase. |
|-----------|--|

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|--------------------------|---|
| Agency CBA Administrator | Receives email from Short's Travel requesting approval of ticket purchase and verifies having received approved TA from the employee. If all approvals are in order, approves the ticket in the Short's Travel System, paying for it with the CBA account. Short's will also send confirmation emails to the employee and Agency CBA Administrator. Confirmation emails should be printed and attached to the TE when requesting reimbursement for other travel expenses. Agency CBA Administrator returns the original approved TA to employee and keeps a copy for the file. (NOTE: If changes are made to the ticket after it is paid, Short's will send another confirmation email to all parties.) |
|--------------------------|---|

For items in which the vendor does not generate a receipt, 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.

**NOTE:** Some hotels may not allow reservations to be placed on the CBA. Employees are required to travel with a personal credit card to cover the cost of the room charges or any incidental charges that may occur.

**B. Attaching documentation to transactions in WORKS**

The Agency CBA Administrator must scan all supporting documentation, receipts, etc., into WORKS and tie each scan to the applicable transaction. (See F. below for **ALLOCATING TRANSACTIONS IN WORKS ON PURCHASING CARD**). After signing-off on a transaction, the Agency CBA Administrator is to **immediately** forward the documentation for each transaction to the designated Supervisor/Approver for review. A transaction may only be signed by the Agency CBA Administrator.

- a) If receipt is missing, the **Missing Receipt Form (Attachment J)** must be completed, approved and submitted with the reconciliation.

**NOTE:** Obtaining and furnishing receipts are the Agency CBA Administrators' responsibility and as such, repeated reports of missing receipts shall be grounds for disciplinary action and removal of approval/processing authority.

**C. ALLOCATING TRANSACTIONS IN WORKS**

- Agency CBA Administrator 1. Must reconcile purchases/services charged during the billing cycle using the WORKS Workflow online system and the documentation obtained from the vendors. Each transaction must be coded to the appropriate cost center, fund, GL account, WBS element, grant, internal order, and/or functional area as applicable. The documentation will be reviewed and certified by the Agency CBA Administrator as received or reported as a disputed item. The Agency CBA Administrator then approves the transaction online by "signing off" in the WORKS Workflow online system. This moves the transaction to the queue of the Approver. The Agency CBA Administrator then forwards all supporting scanned documentation to his immediate Supervisor/Approver.

**NOTE:** All pending transactions in WORKS **MUST** be signed-off on by the Agency CBA Administrator and forwarded to the designated Approver for review within **ONE WEEK** of receiving notification of from the Bank of America WORKS system. If transactions are not signed-off on by the close of the billing cycle, the Agency CBA Administrator will receive a notification that the CBA account's available balance was reduced to \$1.00. The available balance remains at \$1.00 until all transactions are signed-off on. (This will prevent any further transactions being charged to the CBA account until all previous cycle transactions are signed-off.)

- Agency CBA Administrator 2. **NOTE: Originals of all forms must be submitted to the Fiscal Division.** It is strongly suggested that you maintain a copy of everything submitted for a period of not less than three (3) months to ensure that all transactions are verified and cleared from the Bank of America statement. It is the Agency CBA Administrator's responsibility to notify the DNR Agency Program Administrator if a charge that was made has not appeared on the statement within 60 days of purchase.

- Agency CBA Administrator 3. Receives Bank of America statement through interoffice mail. Reconciles statement and forwards to Supervisor/Approver for review and approval.

**NOTE:** After Supervisor/Approver approval, all backup documentation for transactions should be forwarded to the Fiscal Division for review and approval in the WORKS System.

**NOTE:** If statement is not received by the 15<sup>th</sup> of the month, contact DNR Purchasing Card Program Administrator, Accountant Manager 2.

Supervisor/Approver

4. Upon receipt of documentation for transactions signed-off on by the Agency CBA Administrator in WORKS, reviews reconciliation and documentation for completeness and accuracy; signs off on the transaction and immediately forwards the transaction documentation to the Fiscal Division for review and approval. Examples of transaction documentation include, but are not limited to: Short's travel confirmation, receipts/invoices, credits, disputes, and written approvals. Ensures that purchases are for official state business and that purchases comply with appropriate rules and regulations.

**\*\*If misuse of the CBA account is suspected, complete the **P-Card Documentation of Misuse Form (Attachment I)**, refer to the DNR Fraud Policy (Administrative Policy No. 21) and notify the appropriate personnel.**

Recoupment of unauthorized charges/overages/allowances will be in accordance of PPM #49.

**NOTE:** All pending transactions in WORKS MUST be signed-off on by the Approver and forwarded to the Fiscal Division for review within ONE WEEK of receiving notification of from the Bank of America WORKS system.

Supervisor/Approver

5. Signs and forwards transaction documentation (excluding statement) to OM&F Fiscal Division no later than the 10<sup>th</sup> of each month.

OM&F CBA Accountant

6. Reviews and sign-off/closes all transactions in WORKS as the backup documentation is received from Approvers. As transactions are closed, they are ready to batch. Verifies all Approver signatures are on the documentation. All transactions must be at "Batch" stage no later than the 14<sup>th</sup> of each month.

All original receipts/supporting documentation will be filed in the Fiscal Section and maintained according to the Department's retention schedule.

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.

Payments will be made by the state to Bank of America on the 25<sup>th</sup> of each month regardless of the status of the LaGov Coding.

Cardholder,  
Supervisor/Approver,  
CBA Accountant

7. In the event the due date to have ANY documentation 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 LAGOV BY JUNE 30<sup>TH</sup>. ALL DATES ARE SUBJECT TO CHANGE AND AN EMAIL WILL BE SENT OUT BY THE FISCAL DIVISION EACH YEAR NOTIFYING ALL CBA ADMINISTRATORS, SUPERVISORS AND OTHER REVIEWERS OF ANY REVISED DEADLINES.

**\*\*If misuse of the P-Card is suspected, complete the **P-Card Documentation of Misuse Form (Attachment I)**, refer to the DNR Fraud Policy (Administrative Policy No. 21) and notify the appropriate personnel.**

## VIII. Audit and Audit Reports:

Program Administrator

All transactions and supporting documentation must be audited by a second party, the Agency Program Administrator. At a minimum, on an annual basis the P-Card Program requires an annual review by the agency's Internal Auditor.

The following reports, at a minimum, will be run at least on a monthly basis by the Program Administrator:

- Card Decline Report – Shows all transactions which were declined during a specified time period, including the reason for being declined. Examples 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 Cardholder's name, profile and 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 – Shows transactions which have occurred on the same day with the same vendor, by Cardholder, which amount totals more than the Cardholder's 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 and/or the Cardholder's authority.
- Activity in a Closed/Suspended Account - Shows any charges that were posted after a card was cancelled or suspended. Should be reviewed to ensure that all transactions are valid and documented accordingly.
- Airline Incidentals – Shows possible airline incidentals, baggage fees, and/or excess/overweight baggage fees which are not allowed by State Policy, unless approval has been received. All results must be documented accordingly.
- Hotel Incidentals - Shows possible transactions for hotel incidentals charged to the card with a value of \$50.00 or less. Incidentals are not allowed, as per the State's policy, unless approvals are obtained. All results must be documented accordingly. Please note that this report may not be complete as not all hotel merchants report line item details.
- Non-Contracted Car Rental Co. Rule - Shows all rentals which were contracted through a rental company other than Enterprise, National or Hertz, which are the State's mandated contract vendors. All results must be documented accordingly.
- Split Purchases by Cardholder - Designed to detect split purchases which are defined as multiple transactions, the sum of which exceed the threshold limit set for the card program.
- Single Transactions > \$5,000.00 - These are single transactions over \$5,000.00, which are not allowed in the State's policy, without approval. All purchases should be reviewed to ensure that proper approval was obtained. All results must be documented accordingly.

Additional reports are run every other month as added value for compliance monitoring.

Weekend Purchase Activity

Holiday Purchase Activity

Premium Class Airfare

Restricted MCCs

Gift Card Potential

Apple Transactions Rule

Online Merchants

Transactions within %5 of STL of \$5,000

Allowed MCCs-Food & Alcohol

Allowed MCCs-Direct Marketing

Allowed MCCs-Clothing

Allowed MCCs-Department, Discount & Food Stores

Fuel Purchases, High Grade

Transaction from a Single Vendor by a Cardholder

Contracted Car Rental  
Fuel Type Summary  
Sales by Line Item  
Spend by Top 50 Merchants  
Spend Summary by MCC

All reports are to be used as a tool to assist the Program Administrator with determining which Cardholders need a refresher training course, counseling, cancellation of card, as well as to determine possible changes to Cardholder's limits, profiles, and MCC groups.

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 have generated the required reports, all requirements listed in policy have been completed, and necessary findings have been investigated, documented and handled appropriately. This is accomplished by an automated process created by DOA/Office of State Procurement. The Program Administrator logs on to the following link: <https://wwwcfprd.doa.louisiana.gov/PCardCompliance/>

After you login, you will see the following screen and you should choose the month and year in which you are trying to complete certification.



Once the month and year is selected, the screen below will appear with a statement which reads: "By choosing the "submit" button below, as Program Administrator for the State of Louisiana LaCarte Purchasing Card Program for the following agencies, I am certifying that all Program Administrator duties and responsibilities, as required throughout the policy, have been fully executed for the month and year chosen. This includes execution, at a minimum, of monthly mandated reports in both VISA Intellilink and WORKS, verifying that all necessary findings have been investigated, documented, and handled appropriately, including notification to upper management, when applicable."

When you have completed all mandated requirements listed in the statement above, check all boxes for the agencies that you administer and select "submit".

### Do's and Don't's of P-Card Use

#### DO:

1. Use only for official state business and with appropriate approval from your agency, as defined in your agency's internal policy.
2. Recertify annually of State's online training and annual signing of agreement form.
3. Assume responsibility for physical security and control of card and its use.
4. Retain all receipts for purchases made with either program card, no generic description for item purchased.

5. Notify the Agency Program Administrator and BOA immediately if card is lost/stolen, or if there are fraudulent charges or if the Cardholder is leaving the agency.

**Don't:**

1. Use either card for personal use.
2. Include full Card Account number in documents – use only 4-8 last digits.
3. Loan or use for/by any other employee other than yourself.
4. Pay sales taxes, since this is a direct liability of the State.
5. Attempt to access cash under any circumstance.
6. Accept cash in lieu of a credit.
7. Send merchant a copy of a card.
8. Use card for alcohol, food or entertainment.
9. Use to avoid procurement or payment procedures.
10. Attempt to use for travel unless proper approvals have been obtained – NEVER FOR INCIDENTALS.
11. Purchase gift cards/gift certificates without proper approval.
12. Make a payment directly to the bank.

**IX. Compliance:**

The Undersecretary is responsible for communicating this policy and assuring staff compliance.

**X. Exceptions:**

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

**XI. Questions:**

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

  
\_\_\_\_\_  
Stephen Chustz, Secretary

  
\_\_\_\_\_  
Date

Initial Issue Date: 01/2005  
Revision Dates: 02/2006; 05/16/12; 09/05/14

## '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.
- **Agency:** department authorized to participate in the State of Louisiana's LaCarte Purchase Card program.
- **Agency Appointing Authority:** Person(s) designated by the department head to approve and determine which employees will be allowed to have a LaCarte card.
- **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.
- **Agency CBA Administrator:** Person designated by the Agency Appointing Authority to execute CBA transactions on behalf of the agency. Serves as liaison between the employee and the agency/budget unit head.
- **CBA Accountant:** Fiscal Accountant 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
- **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 Approver:** An individual who is at least one level higher than the Cardholder and responsible for requesting purchasing cards for Departmental employees who make official purchases. The approver must be familiar with the business needs for Cardholder transactions. The Approver 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.
- **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 5<sup>th</sup> 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. A GL 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 the Cardholder or Fiscal personnel into an appropriate line item account(s). Default account information is set up by the DNR Program Administrator/BANK of America Card Services. This code is comprised of (if applicable) a 3-digit business area, a 10-digit cost center, a 10-digit fund number, a 7-digit GL number, a 12-digit internal order, a 14-digit WBS element, a 12-digit functional area and a 13-digit grant number.
- **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.
- **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.
- **WORKS:** The Bank of America online workflow system that captures LaCarte card transactions.

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: \_\_\_\_\_

Agency Approving Authority: \_\_\_\_\_

Section Two: To be completed by OFSS:

Overall Card Limit (\$5000): \_\_\_\_\_

Single Transaction Limit: \_\_\_\_\_ (Max \$5000)

Number of Purchases Allowed per month: \_\_\_\_\_ (6<sup>th</sup> to 5<sup>th</sup> each month)

Spending Limit per Cycle: \_\_\_\_\_ (6<sup>th</sup> to 5<sup>th</sup> each month)

ACCOUNTING CODE: \_\_\_\_\_

\*MCC Restrict / Add Codes: \_\_\_\_\_ Justification: \_\_\_\_\_

\*(no changes will automatically accept state recommendations)

HIERARCHY:

|          |                    |              |
|----------|--------------------|--------------|
| LEVEL 1: | Louisiana La Carte | <u>11616</u> |
| LEVEL 2: | ISIS Agencies      | <u>00001</u> |
| LEVEL 3: | Executive Dept.    | <u>00001</u> |
| 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: \_\_\_\_\_



STATE OF LOUISIANA  
STATE LIABILITY LaCARTE PURCHASING AND CBA  
PROGRAM ADMINISTRATOR AGREEMENT FORM

As an agency program administrator of the State of Louisiana LaCarte Purchasing Card and CBA Program for \_\_\_\_\_ (Agency) I am accepting responsibility for the management of the purchasing card program, for the agency listed above, as outlined in this agreement and which I have initialed by all. I have read and completely understand any and all relevant rules, regulations, State and agency policies.

I further agree:

- In addition to the responsibilities listed, to administer and comply with all State and agency policy requirements, responsibilities and procedures, all purchasing rules, regulations, statutes, executive orders, State Liability Travel Card and CBA Policy and PPM49, if applicable, in regards to the State Liability LaCarte Purchasing Card and CBA Program.
- To ensure that I, or someone designated by my agency, has developed policies documenting all internal procedures and allowances along with ensuring that they are in accordance with the guidelines of the State Liability LaCarte Purchasing Card/CBA Policy. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will update the agency policy as necessary with changes/additions which may occur in the agency's internal procedures and/or State's Liability LaCarte Purchasing Card/CBA Policy including updating of MCC Codes, as necessary, when provided by the Office of State Purchasing and Travel and Bank of America and notifying all program participants i.e. Cardholders, management, approvers other program administration, CBA administrator, etc of these policies and changes. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will establish procedures, as part of exit paperwork, for the program administrator or Cardholder approver to collect, review current charges, supporting documentation, receipts and required signatures along with return of the card to the program administrator for cancellation and removal of the Cardholder from the approver's list of cards in which they are responsible. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that upon separation or change in section/department, that all cards are returned to one of the agency program administrators to be cancelled and destroyed.
- To ensure that I, or someone designated by my agency, will specifically address, in the agency policy, how an employee's absence during approval of transactions will be handled especially when utilizing the Works Workflow system, once agency has been implemented, or through a manual process. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

- To ensure that I, or someone designated by my agency, will establish, in the agency policy, procedures for reducing Purchasing Card profiles to \$1 limits or suspending the card during an extended absence until the Cardholder returns to reduce fraud risks. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will establish, in the agency policy, and enforce personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will develop, in the agency policy, procedures for recovering of unauthorized charges and/or overage of allowances as defined in PPM49. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will develop, in the agency policy, procedures for travel allowances in accordance with PPM49, State Liability Travel and State Liability Purchasing Card policy, if requested by your agency and approved by the Office of State Purchasing and Travel. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will develop, in the agency policy, procedures for Cardholder reimbursement and responsibility 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. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will develop, in the agency policy, 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 your agency. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will develop a purchasing card log used to assist in reconciliation process. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- I will ensure that the department head and Cardholder approver, at a minimum, annually, review agency Cardholders, Cardholder's limits to ensure appropriate utilization of the card and program intent and that I will maintain a file showing compliance with this requirement. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I will keep well informed of program updates as they are sent via email along with distributing this information to management, Cardholders, CBA administrators, approvers and any other agency program participants as deemed appropriate. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

- To ensure that procedures are being followed to make certain that all paper supporting documentation, including the signed P-Card log or approved electronic log, once agency has been implemented into Workflow, and signed memo statement will be sent to the supervisor/approver for required audit and signatures, and to be forwarded to the agency's fiscal office for additional review and file maintenance in one central location.
- To ensure that I, or someone designated by my agency, will make certain that all contract purchases do not exceed \$5,000 in one day per contract. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will be responsible for securing and archiving transaction data as required by the business operations of the agency if using Intellilink, as Intellilink data is only available for a 27 month rotating period. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will determine appropriate Cardholders, determining who has a need for the card, not an automatic process upon hiring, and setting profiles for individual Cardholder limits for single transactions not exceeding \$5,000, reasonable monthly limits to reflect Cardholder needs, daily and/or cycle transaction limits and any allowable MCC Codes. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will monitor Cardholder profiles and charges or needs to determine if limits should be lower or higher and if MCC Codes should be changed. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will create appropriate Cardholders settings or profiles for individual Cardholder limits, for an emergency situation, in regards to single transactions, daily and/or cycle transaction limits and any allowable MCC Codes and **NOT** assign all Cardholders to the emergency profile, decide who would need the change in profile settings and limits at the time of the declared emergency. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that each Cardholder's State of Louisiana's business email address matches Cardholder name in the BOA's WORKFLOW system unless prior approval from the Commissioner of Administration is received. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that no card will be issued to program administrators, department head, CBA administrators, auditors, non-State employees or any person whose card was previously revoked due to individual liability travel card charge-offs and non-payment, or account has an outstanding balance without prior approval from the Commissioner of Administration. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that a Cardholder's approver must be a supervisor of the Cardholder which is at least one level higher than the Cardholder. The approver must be the most logical supervisor who is most familiar with the business case and legitimate business needs for the Cardholder's

transactions. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I obtain, annually, a State Program Agreement Form with original signatures from the Cardholders, CBA administrators and all Cardholder approvers. For all, this must be done prior to releasing a State P-Card to the Cardholder and ensuring that each receives a copy of the signed agreement. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I receive and verify, that new Cardholder requests and annual certifications for Cardholders, CBA administrators, program administrators and Cardholder approvers have taken and received a passing grade of at least 90 on the State's certification online training sessions as well as my agency policies and procedure training class prior to release of a new, renewed State purchasing card, or assignment of any role for this program. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I submit a "Request for Exception Form" to the Office of State Purchasing and Travel for approval, if higher single purchase limit which exceed \$5,000 are necessary.

To ensure that I submit a "Request for Exception Form" to the Office of State Purchasing and Travel for approval, if allowance of any MCC Code which are classified as "P" prohibited or "R" restricted, is necessary.

To ensure that I, or someone designated by my agency, will maintain budgetary controls in regards to the program. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that a card may only remain as an active card, 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. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I, or someone designated by my agency, will request cards, users in WORKS, and perform any maintenance necessary for agency Cardholders. Issuing secure User ID's for each Cardholder, CBA administrator, approver, accountant, auditor, etc. in all WORKS applications. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I, or someone designated by my agency, will monitor the issuance of cards, ensuring prompt reconciliation of periodic statements, as outlined in my agency and State policies. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I will maintain a list of all agency Cardholder's names. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I or someone designated by my agency, will establish agency Corporate Business Accounts (CBA's) and designate an administrator. Each administrator will be assigned an approver, which should be a supervisor at least one level higher than the administrator, and ensure that CBA administrator understands the they have the same duties, obligations and responsibilities as a Cardholder for each transaction along with complete supporting documentation for each transaction, as outlined throughout the policy. This includes scanning of all supporting documentation for each transaction, once implemented into Works, and forwarding paper P-Card log with signature of both administrator and approver or electronic log once approved by administrator and approver; all supporting documentation, along with

signed memo statement, by both administrator and approver, to the agency's fiscal office for review and file maintenance. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I, or someone designated by my agency, will establish and assign, for all ISIS and LaGov agencies, default/override accounting codes for transactions not otherwise coded through the electronic online WORKS Workflow, review and correct P4s, if applicable. These responsibilities would include notification to OSRAP of all instances that will require a change in the agency's structure and updating user restrictions within its instance when using the WORKS Workflow. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I, or someone designated by my agency, will, for any agency not receiving an interface into their accounting system, be responsible 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. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I, or someone designated by my agency, will monitor abuse whether intentional or non-intentional to determine if the card should be cancelled or to determine what action should be taken. Depending on the findings, I will notify management, law enforcement, any appropriate personnel and the Office of State Travel, when applicable. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that a second party, either I or someone in the agency's fiscal section, will, at a minimum, randomly audit all transactions and supporting documentation. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I, or someone designated by my agency, will educate, through agency training classes, purchasing card program participates, i.e. Cardholders, CBA administrators, approvers, other program administrators and management, on use of card, program guidelines and allowances, all responsibilities, along with scanning requirements which requires documentation to be tied to each transaction, once agency has been implemented into Workflow, as outlined and required in all State and agency policies. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

To ensure that I, or someone designated by my agency, will educate all purchasing card participants that 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 you may visit <http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pnid=0&pid=4&catid=0>.

To ensure that I, or someone designated by my agency, will ensure that each program participant is given a copy of, or provided a link, for download, of all State and agency policies, rules, regulations, procedures, executive orders, statutes, PPM49 and any applicable to the State Liability LaCarte Purchasing Card and CBA program. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

- To ensure that I, or someone designated by my agency, will educate purchasing card program participants, i.e. Cardholders, CBA administrators, approvers and management on State sales tax exemption requirements. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will educate all program participants on the process of reporting a card lost, stolen and/or any fraudulent activity. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, is responsible and will perform post audits of Cardholder transactions to monitor for appropriate use while verifying that purchases are made in accordance with the State Liability LaCarte Purchasing Card Policy, all purchasing rules and regulations, Louisiana Statutes Executive Orders, and PPM49, State Liability Travel Card Policy, if applicable. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that the agency's internal audit section will conduct an agency audit, annually, of the State LaCarte Purchasing Card Program and State Corporate Travel Card Program, if applicable. Please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that once all audit information is forwarded to the agency fiscal office, the fiscal officer reviews receipts in program journal vouchers and correct any necessary coding changes. All documentation must then be housed in the fiscal office. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, will submit monthly certification that audit requirements listed throughout the State of Louisiana LaCarte Purchasing Card Policy, is sent to the Office of State Travel verifying that these reports have been executed, all requirements listed in policy have been completed and necessary findings have been investigated, documented, reported to management and any other personnel, and handled appropriately. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, as part of the audit process, will make certain that all transactions have a receipt and adequate backup supporting documentation, both paper and unalterable electronic copies, once agency has been implemented into Workflow. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, as part of the audit process, will make certain that any transactions do not include State sales tax. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that I, or someone designated by my agency, as part of the audit process, will make certain that all transactions have receipts and that the receipt's date reflects the legitimate business need and/or known business trip dates. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_

- To ensure that I, or someone designated by my agency, as part of the audit process, will make certain that all transactions are not a duplication of personal travel reimbursement requests (travel expense form or travel system), if applicable. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- To ensure that requests are submitted timely, as specified by auditors/Office of State Travel's personnel, requested monthly for Statewide reviews and requests including justification 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. If this is not you, please indicate who in your agency is responsible \_\_\_\_\_
- Although I may not be responsible for all of the duties listed above, I do understand that, as program administrator for my agency, I am responsible to know and understand all program participant's responsibilities, adequately train all program participants and ensure that all State and agency responsibilities are being fulfilled by myself or by the person indicated above.

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

Program Administrator (please print): \_\_\_\_\_

Program Administrator Signature: \_\_\_\_\_

Program Administrator Agency Name: \_\_\_\_\_

Program Administrator Title: \_\_\_\_\_

Program Administrator Email Address: \_\_\_\_\_

Program Administrator Phone Number: \_\_\_\_\_

Program Administrator Fax Number: \_\_\_\_\_

Date: \_\_\_\_\_



STATE OF LOUISIANA  
STATE LIABILITY LaCARTE PURCHASING AND CBA PROGRAM  
APPROVER AGREEMENT FORM

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 10<sup>th</sup> 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: \_\_\_\_\_



STATE OF LOUISIANA  
STATE LIABILITY LaCARTE PURCHASING AND CBA PROGRAM  
CARDHOLDER AGREEMENT FORM

As a Cardholder of the State Liability LaCarte Purchasing Card and CBA Program for Department of Natural Resources 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&pnid=0&pid=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, to ensure that all required transaction documentation, (both paper and un-editable electronic format, (once Workflow has been implemented), special approvals, etc., is timely and in accordance with the 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)
- As a Cardholder, that I may not 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: \_\_\_\_\_

## 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 (5<sup>th</sup> 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.

## 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.

DEPARTMENT OF NATURAL RESOURCES  
CHECKLIST FOR P-CARD WORKS AND LOG RECONCILIATION

**CARDHOLDER (or other authorized personnel):**

For submission to the Fiscal Division, staple together in the following order:

1. Receipts and back-up documentation numbered in order as they will be listed on log sheet and attached on 8 ½ x11 or 8 ½ x14 papers (Submitted as pending transaction notifications are received from WORKS)
2. Log sheet(s) and original statement received by Cardholder

It is the responsibility of the Cardholder to make sure no taxes are charged at the time of purchase. Invoices received that include tax will be the Cardholder's responsibility as for contacting the vendor and requesting 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. The Fiscal Division 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, THE FISCAL DIVISION 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 business area(s), cost center(s), fund(s), g/l account(s), internal order(s), wbs element(s), functional area(s) and grant(s).

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.

**\*\*\*SEE SAMPLE OF LOG SHEET ATTACHED\*\*\***  
**DEPARTMENT OF NATURAL RESOURCES**  
**CHECKLIST FOR P-CARD WORKS AND LOG RECONCILIATION**

**CARDHOLDER (or other authorized personnel):**

Upon receiving notification from WORKS of pending transaction(s) you are to code and signoff on the transaction(s). After signing off on transaction(s) you are to immediately forward all documentation for the transaction(s) to your designated approver for review and approval. The designated approver will compare and verify the documents with the information entered into WORKS and will apply his/her approval by signing off on the transaction(s) in WORKS. After you approve a transaction you are to **immediately** forward the transaction documentation to the Fiscal Division for final review and approval. When the credit card statement is received log sheet should be compared to the statement and submit the designated approver for review and approval.

**ALL ENTRIES WHICH APPEAR ON THE STATEMENT MUST BE SIGNED OFF ON IN WORKS AND 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 THE FISCAL DIVISION.

\*\*\*\*\*

**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 legitimate 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 when it is received.

Sign and date log and forward to the Fiscal Division for processing.

## 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 the Fiscal Division by due date results in automatic suspension of card privileges for one month.**

- 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 \_\_\_\_\_

**Approved Penalty**

- \_\_\_ None
- \_\_\_ 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

\_\_\_\_\_  
Sign and Date

**MISSING RECEIPT FORM**

**CERTIFICATION OF UNAVAILABLE DOCUMENTATION**

This form should be completed for any LaCarte Purchasing Card transaction that does NOT have documentation from the merchant. This should be provided to Reviewer as part of your monthly reconciliation paperwork.

Cardholder Name/Telephone Number: \_\_\_\_\_

Department Name: \_\_\_\_\_

Merchant Name: \_\_\_\_\_

Transaction Date (mm/dd/yyyy): \_\_\_\_\_

Transaction Amount (Total Cost) \$ \_\_\_\_\_

Description/Quantity/Cost Per Item/Total Cost per Line

(Add an additional sheet if necessary)

\$ \$

\$ \$

\$ \$

REASON ORIGINAL DOCUMENTATION IS NOT AVAILABLE

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CARDHOLDER CERTIFICATION SIGNATURE

I attest the information provided is true and an accurate description of the details of the purchase. I confirm that every attempt to obtain a duplicate receipt by contacting the vendor has been made, but have been unable to do so and also hereby certify the following:

- All items purchased on this P-Card transaction were for (agency name) use. No personal purchases were made.
- The Cardholder will not seek reimbursement from the (agency name) in any other manner for this transaction.
- Original documentation is not in Cardholder's possession for the reasons stated above.
- Cardholder acknowledges that repeated lack of documentation could result in revocation of their LaCarte Purchasing Card.

Cardholder Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Approver: I have accepted the Cardholder's explanation of the loss and inability to obtain a duplicate receipt; therefore, I am authorizing payment of the receipt or invoice in light of the circumstances involved.

Approver Print & Sign: \_\_\_\_\_

Date: \_\_\_\_\_

(AGENCY NUMBER) \_\_\_\_\_ LA CARTE PURCHASING CARD LOG  
 PLEASE USE A SEPARATE FORM TO LIST ANY TRANSACTIONS BEING DISPUTED.  
 ILLEGIBLE DOCUMENTS WILL BE RETURNED TO THE CARDHOLDER AND CHARGE CARD PRIVILEGES WILL BE SUSPENDED UNTIL A READABLE LOG IS SUBMITTED.  
 INCOMPLETE OR INCORRECT FORMS WILL BE RETURNED FOR COMPLETION OR CORRECTION

NOTE: ORIGINAL RECEIPTS MUST BE NUMBERED TO MATCH ENTRIES ON PURCHASING LOG  
 INCORRECT FORMS WILL BE RETURNED FOR COMPLETION OR CORRECTION  
 If someone other than the cardholder enters the accounting coding, please note that person's name here: \_\_\_\_\_

| NO.                        | TRANSACTION DATE | ITEM RECEIVED | VENDOR NAME | DESCRIPTION OF PURCHASE | VENDOR INVOICE NUMBER | AMOUNT | CODING TO CHARGE EXPENDITURE TO: |             |      |     |                |             |                 |       |  |  |  |
|----------------------------|------------------|---------------|-------------|-------------------------|-----------------------|--------|----------------------------------|-------------|------|-----|----------------|-------------|-----------------|-------|--|--|--|
|                            |                  |               |             |                         |                       |        | BUSINESS AREA                    | COST CENTER | FUND | G/L | INTERNAL ORDER | WBS ELEMENT | FUNCTIONAL AREA | GRANT |  |  |  |
| 1                          |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 2                          |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 3                          |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 4                          |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 5                          |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 6                          |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 7                          |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 8                          |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 9                          |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 10                         |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 11                         |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 12                         |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 13                         |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 14                         |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| 15                         |                  |               |             |                         |                       |        |                                  |             |      |     |                |             |                 |       |  |  |  |
| <b>CURRENT MONTH TOTAL</b> |                  |               |             |                         |                       | \$0.00 |                                  |             |      |     |                |             |                 |       |  |  |  |

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.

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.

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

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

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

CARDHOLDER SIGNATURE / DATE \_\_\_\_\_ SUPERVISOR / REVIEWER SIGNATURE / DATE \_\_\_\_\_

Grant Accountant - Initial & Date \_\_\_\_\_ ACCOUNTS PAYABLE INITIAL & DATE \_\_\_\_\_