

Department of Natural Resources

**Fiscal Services Policy No.:** FS-2005-01  
**Effective Date:** January 3, 2005  
**Subject:** LaCarte Purchasing Card Program  
**Authorization:** R.S. 39:1596  
Executive Order BJ 2010-16

**I. Policy:**

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

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

**II. Applicability:**

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

**III. Procedure:**

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

The **“LA CARTE”** purchasing card is a Visa card issued by the Bank of America for the State of Louisiana. This card enables employees of the Department of Natural Resources to purchase items within an approved limit, with the convenience of a credit card.

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

The **LA CARTE** purchasing card is limited to low dollar orders. Low dollar orders are single transactions where the total is \$1000 or less. Procurement requirements shall not be artificially divided so as to constitute a small purchase by split purchases.

- Cards will only be issued to full-time Department of Natural Resources employees.
- Department of Natural Resources employees will have a \$1000 per swipe maximum limit with a total monthly expenditure limit of \$2,000.
- Per swipe and monthly limits may be raised **ONLY** by written request showing justification for the request from cardholder’s supervisor to the Agency Administrator. If the Agency Administrator approves the higher limits, the request must be signed as approved by the Agency Administrator and forwarded to the DNR Purchasing Card Program Administrator who will enter the higher levels of authorization into the system. The DNR Purchasing Card Program Administrator will notify both the cardholder and his/her supervisor that the higher limits have been activated on his/her card. Any misuse or abuse of the **LA CARTE** purchasing card may result in disciplinary action and/or termination of card privileges.

## A. ORIGINAL CARD ISSUANCE

### RESPONSIBILITY

### ACTION

- |   |    |   |
|---|----|---|
| Agency Administrator                      | 1. | Determine which employees in your agency will be allowed to have a LaCarte card for purchasing low dollar items.  |
| Cardholder                                | 2. | Complete <b>Cardholder Enrollment Form (Attachment A)</b>   |
| Agency Administrator                      | 3. | Sign the Cardholder Enrollment Form authorizing the distribution of the procurement card.   |
| Cardholder                                | 4. | Forward completed card to the DNR Purchasing Card Program Administrator   |
| DNR Purchasing Card Program Administrator | 5. | Assigns cardholder's default accounting code, hierarchy number, spending limits per transaction and per cycle; maximum number of transactions per cycle. The information is transmitted to Bank of America for issuance.<br>When the new card is received, notify the cardholder that training is required prior to their being given the card and schedule training class. |

NOTE: All prospective cardholders must attend a training session and sign a **Cardholder Agreement Form (Attachment B)** before receiving and using the purchasing card.

- |            |    |   |
|------------|----|---|
| Cardholder | 6. | Attend class scheduled by the DNR Purchasing Card Program Administrator and sign the Cardholder Agreement Form.<br><u>PURCHASING CARDS ARE NOT TRANSFERABLE.</u> Use by anyone other than the cardholder whose name appears on the face of the card is <b>PROHIBITED</b> . A transaction may only be signed by the Cardholder. A receipt may be signed by another <b>ONLY</b> if it is being used as a delivery receipt for a phone or online purchase. In this case, the receipt should be dated and signed as "RECEIVED BY" followed by the name of the employee receiving the delivery. Cardholders must abide by current Purchasing rules and regulations when using the P-card. For questions concerning Purchasing rules and regulations as well as links to a list to state contract and contractors, refer to the DNR Website Purchasing Section: |
|------------|----|---|

[www.dnr.state.la.us/sec/mgtfin/purchase/purchase.ssi](http://www.dnr.state.la.us/sec/mgtfin/purchase/purchase.ssi)

Cardholders who transfer to other sections in the Department of Natural Resources and continue to have purchasing responsibilities may continue to use the same card. A change must be reported on the Cardholder Enrollment Form and submitted to the Program Administrator indicating "CHANGE" on the form.

- |            |    |   |
|------------|----|---|
| Cardholder | 7. | Cardholders who no longer require a card in their position (new or old) <u>must return their card to their supervisor/reviewer for cancellation.</u> Cardholders are responsible for safeguarding their card and account number at all times. If the cardholder believes the card (or card number) has been used by someone else (as evidenced by charges appearing on the monthly statement or for any other reason) the DNR Program Administrator <b>MUST BE NOTIFIED IMMEDIATELY.</b> Refer to <b>Cardholder Dispute Resolution page (Attachment C)</b> If the card is lost, stolen or damaged, the <u>cardholder</u> must <b>IMMEDIATELY</b> notify Bank of America at 1-888-449-2273 or FAX at 1-888-678-6046. IMMEDIATELY after notifying the bank, notify the Agency Administrator and the DNR Program Administrator who in turn notifies the State Program Administrator (Tammy Touns) at 225-343-8053 or by email <a href="mailto:Tammy.Touns@la.gov">Tammy.Touns@la.gov</a> |
|------------|----|---|

## B. MAKING A PURCHASE

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

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

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

Cardholder

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

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

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

Supervisor

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

Approving Authority

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

Cardholder

12. Receive approval via email and print approval for documentation

13. Place order with vendor

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

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

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

### **C. RECORDING PURCHASES**

- Cardholder
- 14. Record order on **Purchasing Log Form (Attachment D-G)** the following items:
    - a) Order date
    - b) Vendor Name
    - c) Description of Purchase (Itemized)
    - d) Amount of Purchase (Itemized)
    - e) Coding (As applicable: Organization, Reporting Category, Object, Sub-Object, Grant Number)

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

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

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

- 16. Cardholder receives goods, initials and dates packing slip, records receipt date on the Purchasing Card log sheet, matches with the approved email from his/her pending file and returns all documentation to pending file. (If merchandise is not acceptable refer to - **Merchandise Returns & Exchanges (Attachment H)** for procedures on returning merchandise)
  - a) If receipt is missing the **Missing Receipt Form (Attachment L)** must be completed, approved and submitted with the reconciliation. NOTE: Obtaining and furnishing receipts are the employees' responsibility and as such, repeated reports of missing receipts shall be grounds for disciplinary action.
- 17. Receive Bank of America Statement.

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

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

Cardholder

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

19. Sign the Purchasing Card log sheet, verifying purchases were made in accordance with applicable policies and procedures and that the log sheet is reconciled to the statement. **Expenditure coding must be listed for each line item and the backup must be numbered to match the lines on the log sheet.**
20. Forward the signed log sheet, with attached backup, along with the Bank of America statement to Supervisor for review and approval **no later than the 18<sup>th</sup> of each month.**

Supervisor

21. Review reconciliation and documentation for completeness and accuracy. Insure that purchases are for official state business and that purchases comply with appropriate rules and regulations.  
**\*\*If misuse of the card is noted, complete the P-Card Documentation of Misuse Form (Attachment J) and submit to Department head for review and/or action.**
22. Sign and forward to OM& F Budget Section **no later than the 20<sup>th</sup> of each month.**

OM&F Budget Section

23. Review log sheet and verify that funding is available for payment of expenditures accordance with expenditure coding as listed. Make any coding corrections deemed necessary (object codes or reporting category / organization not matching etc). Write the coding changes directly onto the log sheet.

**\*\* If misuse of the card is noted, complete the P-Card Documentation of Misuse Form (Attachment J) and submit to Department head for review and/or action.**

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

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

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

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

OM&F Grants Management Section

24. Review all log sheets and backup forwarded by Budget personnel. Verify charges are in accordance with individual grant awards and that all federal funding is correct. **SIGN AND DATE EACH LOG SHEET and forward each log sheet and backup to Accounts Payable no later than the 25<sup>th</sup> of each month for processing in ISIS.**

OM&F Accounts Payable 25. Receive log sheets and backup from either Budget or Grants Management Section. Verify that all reviewer signatures are on the log sheet. Log totals received on individual cardholder log sheets into individual agency reconciliation worksheets to verify monthly ISIS totals. Use the **Reconciliation of Pcard Transactions to ISIS Form (Attachment K)**

**Each agency will have one line of coding in ISIS using the default coding of the agency number, clearing organization of P100, P200 etc and the default object code 3185.**

**THESE DEFAULT LINES OF CODING MUST BE CLEARED BEFORE THE FISCAL PERIOD CLOSES IN ISIS EACH MONTH.**

**PAYMENT 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 ISIS CODING.**

Cardholder,  
Supervisor/Reviewer  
OM&F Budget Section  
OM&F Grants Management  
Accounts Payable

26. In the event the due date to have the log sheets and backup to the next section for review falls on a weekend or holiday the due date will be bumped UP to the last working day before the regularly scheduled date.

**FOR THE FISCAL YEAR END THE CODING MUST BE CLEARED FROM ISIS BY JUNE 30<sup>TH</sup>. ALL DATES ARE SUBJECT TO CHANGE AT THIS TIME AND AN EMAIL WILL BE SENT OUT FROM ACCOUNTING EACH YEAR NOTIFYING ALL PCARD HOLDERS, SUPERVISORS AND OTHER REVIEWERS OF THE REVISED DEADLINES.**

#### **D. CARD MISUSE:**

##### **Fraud Purchase**

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

##### **Non-Approved Purchase**

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

When a non-approved purchase occurs, the cardholder should be counseled to use more care in handling of the procurement card. The counseling should be in writing and maintained in the employees file for no longer than one year unless another incident occurs. The employee should be made to pay for the item purchase inappropriately. Should another incident of a non-approved purchase occur within a 12 month period, the appointing authority should consider revocation of the procurement card.

#### **IV. Compliance:**

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

**V. Exclusions:**

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

**VI. Questions:**

Questions regarding this policy/procedure should be directed to the Accountant Supervisor, Accounts Payable Section, Fiscal Services, Office of Management and Finance at (225) 342-4509.

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

4/29/2011  
\_\_\_\_\_  
Date

## 'LaCarte' Procurement Card Program

### DEFINITIONS:

- **Agency Program Administrator** Person designated by the department head to coordinate, monitor, and oversee an agency's purchasing card program. Serves as liaison between the cardholder, the agency/budget unit head, State Program Administrator and the Bank of America. Processes new card applications, changes to cardholder information, maintains cardholder profiles within INFOSPAN, the software provided by Bank of America, while providing assistance and support to all sections within their department.
- **Cardholder:** An employee of the State who is approved by his/her Department or Agency head to use 'LaCarte' to execute purchasing transactions on behalf of the agency. The cardholders name appears on the 'LaCarte' card and that person is accountable for all charges made with the card.
- **Cardholder Agreement Form:** This form states that the cardholder has read and understands the policies and procedures of the State and his/her Agency relative to the procurement card use and agrees to comply with all of these established procedures. This form must be signed by the Cardholder prior to issuance of the card.
- **Cardholder Enrollment Form:** This form contains pertinent cardholder information necessary for statement and mailing purposes, contact information, daily/monthly spending limits and budgetary controls. This form must be completed for all prospective cardholders.
- **Card Issuer:** Bank of America's services were contracted for by the State of Louisiana, to issue 'LaCarte' Visa® Purchasing Cards to State Employees, to provide electronic transactions and billing to the Agencies for all purchases made on the cards, and to collect payment from the Agencies.
- **CPA Software:** Card Program Administrator Software provided by Bank of America for the purpose of entering cardholder information, requesting cards and making changes to cards.
- **Default Account:** The account code assigned to an individual cardholder's card. An object code assigned to the department's budget for supplies normally purchased by the cardholder. All charges made by the cardholder will default to this object code until reallocated by accounting personnel into an appropriate line item account(s). Default account information is set up by OSIS (Office of Statewide Information Services). This code is comprised of a 3 digit fund, a three digit agency number, a four digit org number (P followed by appropriated unit number) and a 4 digit pre-determined object code (3185).
- **Fraud Purchase:** Any use of the procurement card which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others.
- **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.
- **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 Category Code (MCC):** Codes assigned by the Bank to suppliers that indicate their type of business. The State has separated these codes into three categories; prohibited, restricted and allowable. Purchases from merchants designated as prohibited will not be allowed. With sufficient justification, the State Program Administrator can remove restrictions and allow purchases from restricted merchants. Each 'LaCarte' card is encoded with the types of MCC's that a cardholder is authorized to purchase from. Attempts to purchase at either prohibited or restricted suppliers will be denied.
- **Monthly Spending Limit:** A maximum dollar limit assigned to the cardholder for the total of all charges made during the monthly billing cycle.
- **Non-Approved Purchase:** A purchase made by a State cardholder for which payment by the state is unapproved. A non-approved purchase differs from a fraud purchase in that it is a non-intentional misuse of the procurement card with no intent to deceive the agency for personal gain or for the personal gain of others.
- **Purchasing Card:** Louisiana 'LaCarte' purchasing card is a Visa® credit card issued by Bank of America for use by authorized state employees for the purpose of making purchases on behalf of their department. Issuance of this card in no way affects established purchasing rules and regulations but provides an alternative method for payment.

- **Single Purchase Limit:** Amount set by the State Program Administrator as the maximum dollar amount (total amount of sale) allowed for any single transaction made with the 'LaCarte' card.
- \* **Supervisor/Reviewer:** Individual(s) within an agency who is responsible for requesting purchasing cards for Departmental employees who make official purchases. The Supervisor is responsible for verifying that all charges against the cardholder's account are authorized and made in accordance with the program guidelines and that the transaction is supported by adequate documentation.

DEPARTMENT OF NATURAL RESOURCES  
LA CARTE PROGRAM  
CARDHOLDER ENROLLMENT FORM

REVISED 01/31/2007

- NEW
- CHANGE – CARDHOLDER ACCOUNT # \_\_\_\_\_
- DELETE - CARDHOLDER ACCOUNT # \_\_\_\_\_
- CANCEL - CARDHOLDER ACCOUNT # \_\_\_\_\_

-----  
Section I: To be completed by Cardholder:

Cardholder Name: \_\_\_\_\_ ( maximum of 26 spaces)

Agency: \_\_\_\_\_ / Section: \_\_\_\_\_ / Accounting Code: \_\_\_\_\_

Office Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

City, State, & Zip: \_\_\_\_\_

Phone #: \_\_\_\_\_ E-mail Address: \_\_\_\_\_

Supervisor/Reviewer Signature: \_\_\_\_\_  
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Section Two: To be completed by Accounting:

Overall Card Limit: \_\_\_\_\_  
 Single Transaction Limit: \_\_\_\_\_ (Max \$500)  
 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:	<u>Louisiana La Carte</u>	<u>11616</u>
LEVEL 2:	<u>ISIS Agencies</u>	<u>00001</u>
LEVEL 3:	_____	_____
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 Accounting, with the completed cardholder agreement for processing.

Date Application processed at Accounting: \_\_\_\_\_

Submitted To Bank By: \_\_\_\_\_

**DEPARTMENT OF NATURAL RESOURCES  
LA CARTE PROGRAM  
CARDHOLDER AGREEMENT**

I AGREE TO THE FOLLOWING TERMS AND CONDITIONS REGARDING THE USE OF THE LOUISIANA PURCHASING CARD ASSIGNED TO ME FOR OFFICIAL STATE BUSINESS ONLY.

- 1) I understand that I am being entrusted with a powerful and valuable tool and will be making financial commitments on behalf of the State of Louisiana and will strive to obtain the best value for the State.
- 2) I understand that under no circumstances will I use the Purchasing Card to make personal purchases, either for myself or others. Using the Purchasing Card for personal gain or unauthorized use may result in disciplinary actions up to and including termination of employment and prosecution to the extent permitted by law.
- 3) I understand that the card shall be solely used by me, the named cardholder, and that under no circumstances shall any other person be allowed to use this card.
- 4) I will follow Louisiana Law, state purchasing policies and policies of my employing agency, and the established guidelines for using the Purchasing Card. Failure to do so may result in either revocation of my card privileges or other disciplinary action.
- 5) I have been provided a copy of the Purchasing Card Guidelines and attended training on \_\_\_\_\_ and understand the Purchasing Card Program. I have been given an opportunity to ask any questions to clarify my understanding of the Purchasing Card Program.
- 6) I agree to review and reconcile transactions timely and will maintain all applicable information and receipts.
- 7) I agree that I will surrender the purchasing card upon termination from my current state agency.
- 8) If card is lost or stolen, you must telephone Bank of America Customer Service at 1-888-449-2273 immediately. This number is available 24 hours a day, 7 days a week, 365 days a year. Lost cards reported by telephone are blocked immediately. Replacement cards should be issued within 24 hours.
- 9) I agree that, should I violate the terms of the Agreement, I will be subject to disciplinary action up to and including termination of employment and that I will reimburse the State of Louisiana for all incurred charges and any costs related to the collection of such charges. Additionally, any such charges that I owe the State may be deducted from any money which would otherwise be due and owing me, including salary or wages, to the extent allowable by law.

\_\_\_\_\_  
Cardholder Name (print)

\_\_\_\_\_  
Cardholder Signature

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)0678-6046

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

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

DEPARTMENT OF NATURAL RESOURCES  
 OFFICE OF THE SECRETARY - AGENCY 431  
 LA CARTE PURCHASING CARD LOG

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

Page \_\_\_\_ of \_\_\_\_

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

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

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

**Attachment D**

CARDHOLDER PURCHASING LOG - FOR BILLING CYCLE \_\_\_\_\_ THROUGH \_\_\_\_\_

CARDHOLDER'S NAME: \_\_\_\_\_

ACCT # (Last 8 digits only) \_\_\_\_\_

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

**CODING TO CHARGE EXPENDITURE TO:**

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

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 ISIS system, and that funding is available to cover these expenditures (except as noted).

\_\_\_\_\_  
 Budget Analyst -Initial & Date

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

\_\_\_\_\_  
 Grant Accountant - Initial & Date

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

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

\_\_\_\_\_  
 ACCOUNTS PAYABLE  
 INITIAL & DATE

\_\_\_\_\_  
 CARDHOLDER  
 SIGNATURE / DATE

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

DEPARTMENT OF NATURAL RESOURCES  
 OFFICE OF CONSERVATION - AGENCY 432  
 LA CARTE PURCHASING CARD LOG

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

Page \_\_\_\_ of \_\_\_\_

**NOTE:**

ORIGINAL RECEIPTS MUST BE NUMBERED TO  
 MATCH ENTRIES ON PURCHASING LOG

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

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

**Attachment E**

CARDHOLDER PURCHASING LOG - FOR BILLING CYCLE \_\_\_\_\_ THROUGH \_\_\_\_\_

CARDHOLDER'S NAME: \_\_\_\_\_

ACCT # (Last 8 digits only) \_\_\_\_\_

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

**CODING TO CHARGE EXPENDITURE TO:**

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

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 ISIS system, and that funding is available to cover these expenditures (except as noted).

**Budget Analyst -Initial & Date**

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

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

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

\_\_\_\_\_  
 CARDHOLDER  
 SIGNATURE / DATE

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

\_\_\_\_\_  
 Grant Accountant - Initial & Date

\_\_\_\_\_  
 ACCOUNTS PAYABLE  
 INITIAL & DATE

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

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

Page \_\_\_\_ of \_\_\_\_

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

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

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

Attachment F

CARDHOLDER PURCHASING LOG - FOR BILLING CYCLE \_\_\_\_\_ THROUGH \_\_\_\_\_

CARDHOLDER'S NAME: \_\_\_\_\_

ACCT # (Last 8 digits only) \_\_\_\_\_

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

**CODING TO CHARGE EXPENDITURE TO:**

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

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

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

\_\_\_\_\_  
 Budget Analyst -Initial & Date

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

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

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

\_\_\_\_\_  
 CARDHOLDER  
 SIGNATURE / DATE

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

\_\_\_\_\_  
 Grant Accountant - Initial & Date

\_\_\_\_\_  
 ACCOUNTS PAYABLE  
 INITIAL & DATE

DEPARTMENT OF NATURAL RESOURCES  
OFFICE OF COASTAL RESTORATION & MGMT  
AGENCY 435

LA CARTE PURCHASING CARD LOG  
PLEASE USE A SEPARATE FORM TO LIST  
ANY TRANSACTIONS BEING DISPUTED.

Page \_\_\_\_ of \_\_\_\_

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

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

Attachment G

CARDHOLDER PURCHASING LOG - FOR BILLING CYCLE \_\_\_\_\_ THROUGH \_\_\_\_\_

CARDHOLDER'S NAME: \_\_\_\_\_

ACCT # (Last 8 digits only) \_\_\_\_\_

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

**CODING TO CHARGE EXPENDITURE TO:**

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

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

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

\_\_\_\_\_  
Budget Analyst -Initial & Date

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

\_\_\_\_\_  
Grant Accountant – Initial & Date

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

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

\_\_\_\_\_  
CARDHOLDER  
SIGNATURE / DATE

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

\_\_\_\_\_  
ACCOUNTS PAYABLE  
INITIAL & DATE

## 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 RECONCILIATION

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

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

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

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

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

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

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

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

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

Number invoices **in red** in order to match the number(s) as they are listed as on the log sheet.

If one invoice has multiple lines of coding, list the vendor name once and split out the coding by item description and cost for individual items. Use arrows to indicate the same transaction date; date item received and vendor name is to be used for multiple expenditure coding lines.

For example:

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

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

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

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

**ALL ENTRIES WHICH APPEAR ON THE STATEMENT MUST BE PUT ON THE LOG SHEET.**

**EXAMPLES:** All debits and credits regardless if the debit and credit equal zero.  
Merchandise returns must be logged.

\*\*\*\*\*

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

\*\*\*\*\*

**SUPERVISOR/REVIEWER**

Review documentation submitted by cardholder for completeness and accuracy of expenditure coding. Verify that all charges were authorized and have been made in accordance with standard Purchasing policies and procedures and that all documentation is attached and numbered to correspond with the log sheet. Verify that log sheet balances to the bank credit card statement.

Sign and date log and forward to Accounting 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 Accounting 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

**RECONCILIATION OF PCARD TRANSACTIONS TO ISIS:**

**ATTACHMENT K**

**STATEMENT FOR THE PERIOD OF:**

\_\_\_\_\_

**TO**

\_\_\_\_\_

**Agency:**

431

**ISIS Beginning Balance:**

\_\_\_\_\_

Employee Name

P-Card No. (last 8 digits)

**Balance Outstanding in ISIS**

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

**DEPARTMENT OF NATURAL RESOURCES**  
**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: \_\_\_\_\_

**SUPERVISOR/REVIEWER:**

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.

Supervisor/Reviewer Printed Name: \_\_\_\_\_  
 & Supervisor Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_