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## LACARTE PURCHASING CARD PROGRAM

### I. POLICY

This policy and related procedures covers the “LaCarte,” Purchasing Card (P-Card), the State of Louisiana’s Corporate Liability P-Card program and establishes minimum standards for possession and use to ensure compliance. The Department of Energy & Natural Resources (DENR) P-Card and CBA policy and procedures complies with the guidelines of the [Statewide Corporate Liability “LaCarte” Purchasing Card and CBA policy](#). The use of the P-Card Program for purchases does not negate any current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, State Liability Travel Card and CBA (Controlled Billing Account) Policy, DENR policies and procedures and/or PPM49 as applicable. All must be followed when using and administering the P-Card and this policy. P-Card program definitions are provided in Attachment A.

Cardholders/CBA Accountholders, DENR Fiscal P-Card Administrators, supervisors /approvers, auditors or anyone associated with the card program who knowingly, or through willful neglect, fails to comply with any current purchasing policies, rules and regulations as applicable may be subject to suspension or termination of account privileges or other disciplinary action, up to and including criminal prosecution to the fullest extent of the law.

DENR will evaluate this policy and related procedures on an annual basis to ensure compliance with all applicable policies.

### II. PURPOSE

The P-Card is a Visa card issued by Bank of America (BOA) for the State of Louisiana and will be identified with the State of Louisiana seal and marked Louisiana “LaCarte”. The cards are white and embossed with the employee’s name, department name, account number and tax exempt number. Expiring P-Cards will automatically be replaced/renewed prior to the expiration date by the issuing bank and sent to the DENR Fiscal P-Card Administrator for distribution to cardholders who have completed the annual requirements of re-certification from the State online training class, DENR training and signed the most current cardholder agreement form.

Payments for valid business purchases at or under the value of \$5,000 should be made with the P-Card in lieu of purchase orders when possible. The P-Card can be used with any merchant that accepts Visa as a form of payment.

Controlled Billed Accounts (CBA) are credit accounts issued in DENR’s name (no plastic card will be issued) to individual accountholders. These CBA accounts are used to purchase high dollar travel expenses, including but not limited to: registration, lodging, airfare and vehicle rental.

DENR utilizes the WORKS Workflow online system, through Bank of America, to process P-Card and CBA transactions. This system captures transactions which require both the cardholder and the cardholders approver’s electronic sign off before a cardholder’s credit limit will refresh, along with the ability to maintain receipts and backup supporting documentation electronically in one central location through the mandated scanning feature, therefore, assisting with audits and reviews.

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### III. APPLICABILITY

This policy applies to all classified and unclassified employees of DENR.

### IV. PROCEDURES

#### A. ENROLLMENT/CHANGE PROCEDURES & RESPONSIBILITIES

When a new P-Card/CBA user is requested, the Cardholder/Approver must complete the Cardholder Enrollment Form (Attachment B) or the Approver Enrollment Form (Attachment C). The completed form must be signed by the employee's Section Head, then forwarded to Fiscal Services for further processing. No P-Card or CBA Account shall be issued to the DENR Fiscal P-Card Administrators, the DENR Internal Auditor, the DENR Secretary or anyone responsible for monthly audits/reports or second level review the LaCarte program.

Fiscal Services will set up the employee's profile in WORKS to assign default costing codes, establish spending limits, and order the employee's P-Card. The DENR Fiscal P-Card Administrator receives the new P-Card from the bank and schedules a training class with the employee. **The prospective Cardholder/Approver must attend the training session conducted by Fiscal Services in order to receive their P-Card or have approval rights activated in WORKS (as applicable).**

The Cardholder/Approver must take the Statewide P-Card certification class available online in LEO (to access the class, see Attachment D). Note: A passing score of 90% must be obtained in order to participate in the program. This certification must be obtained annually in order to continue to participate in the program. Cardholders must sign a Cardholder Agreement Form (Attachment E), and Approvers must sign an Approver Agreement Form (Attachment F) indicating they agree to the terms of usage. Signed agreement forms are required to be sent to the DENR Fiscal P-Card Administrator once completed.

When changes are needed to existing accounts, the cardholder and/or approver must complete the Cardholder Account Change Form (Attachment I) or Approver Enrollment Form (Attachment C), as applicable. Completed forms should contain the appropriate signatures and be forwarded to the DENR Fiscal P-Card Administrator.

#### B. PARTICIPANT RESPONSIBILITIES

##### Cardholder/CBA Accountholder

1. Obtain, review and understand the State and DENR P-Card policies. Maintain knowledge of all applicable current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders. Be informed of program updates as sent from the DENR Fiscal P-Card Administrators or anyone else associated with the P-Card program.
2. Attend required DENR P-Card/CBA training and sign a State Corporate Liability Cardholder Agreement Form (Attachment E) acknowledging Cardholder's responsibilities prior to receiving the P-Card or CBA account information.

3. Annually complete all required State and DENR P-Card/CBA policies and procedures training and sign the Cardholder Agreement Form; original documentation is to be submitted to the DENR Fiscal P-Card Administrator and a copy retained by their Approver.
4. Cardholders/CBA Accountholders are to never:
  - Give their account number, pin number or WORKS user ID to any individual other than the merchant in which a purchase is being made. Users shall not leave their work area while logged into the system or leave log-in information lying in an unsecure area.
  - Include their full account number in emails, faxes, reports, memos etc. If necessary, the use of the last four digits of the account number is allowed. In the event that using the full account number is required, the employee shall ensure the account number is blacked out on all documentation prior to maintaining on file.
  - Send a copy of the P-Card if requested by a merchant. If this is required for payment, then the Cardholder must use another form of payment other than the State Liability P-Card.
  - Use an individual P-Card for personal, non-business expenses for any reason.
  - Pay State sales taxes on purchases with this card, since it is a State liability. See Section D regarding sales taxes.
  - Use the P-Card to access or attempt to access cash under any circumstances.
  - Accept cash, gift cards or store credit in lieu of a credit to the P-Card account.
  - Purchase gift cards/gift certificates, without prior approval from the Office of State Travel, as they are considered cash and taxable.
  - Purchase of alcohol, food, travel expenses or entertainment services without obtaining prior written permission from the Office of State Travel. If requested and approved, all travel expense transactions must be in accordance with current PPM49 guidelines.
  - **MAKE A PAYMENT DIRECTLY TO THE BANK** in the event that an unauthorized charge is placed on the individual's State corporate liability P-Card. Making a payment directly to the bank will cause the monthly corporate billing file to be out of balance, and DENR will have to identify the cause. Ultimately, it will be determined that a personal payment was made. In order to avoid this situation, Cardholders/CBA Accountholder must report any unauthorized charges to the DENR Fiscal P-Card Administrator, with an explanation on how the funds will be reimbursed back to DENR (i.e.: personal check, payroll deduction, etc.).
5. Because DENR participates in the State Fuel Card Program, the P-Card should not be used for fuel or vehicle maintenance. However, in the event that the fuel program is not covered in a certain geographic area, then the P-Card may be used with the written permission of the DENR Fiscal P-Card Administrator, and documentation of the transaction should be maintained indicating the reasons why a fuel card could not be used.

6. Notify the DENR Fiscal P-Card Administrator if fraudulent charges are identified, as the card may need to be cancelled and another card issued.
7. Immediately report a lost or stolen card by calling Bank of America at 1-888-449-2273.
8. Completes an exit interview with their supervisor/approver and return the P-Card immediately upon request or upon separation from DENR. Cardholder shall discontinue use of their P-Card/CBA account immediately upon notification of separation.
9. Notify the DENR Fiscal P-Card Administrator immediately when anticipating and/or prior to an extended leave of absence. Ensure that all transactions have been reconciled and signed by both the Cardholder/CBA Accountholder and their Approver. Types of extended absences would include maternity leave, family medical leave, medical leave, military obligations, sabbaticals, etc.
10. **Process all prior period WORKS transactions by close of business on the first DENR business day following the end of the billing cycle.**
11. Complete a monthly purchasing log. The log and original bank statements must be signed by the Cardholder/CBA Accountholder and their Approver. Use of the WORKS Billing Cycle Log for reconciliation eliminates the need for manual signatures on the log for a purchasing card since the sign off in the system constitutes an electronic signature as long as it shows both the Cardholder/CBA Accountholder and Approver signoff/date.

#### **APPROVER**

1. The Approver is the DENR employee who approves purchases made by Cardholder/CBA Accountholders to which he or she is assigned. Approvers must be the immediate supervisor or the person most familiar with the Cardholder/CBA Accountholder's business needs and is at least one level higher than the Cardholder/CBA Accountholder.
2. Obtain, review and understand the State and DENR P-Card policies. Maintain knowledge of all applicable current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders. Keeping informed of program updates as sent from the DENR Fiscal P-Card Administrators or anyone else associated with the P-Card program.
3. Annually complete all required State and DENR P-Card/CBA policies and procedures training and sign the Approver Agreement Form (Attachment F); original documentation is to be submitted to the DENR Fiscal P-Card Administrator and a copy retained in their files.

4. Immediately report any fraud or misuse, whether actual, suspected or personal charges to the DENR Fiscal P-Card Administrator, as well as, their Assistant Secretary, the Human Resources Director and the Internal Auditor. Ensure that the Cardholder/CBA Accountholder notifies the bank of fraudulent charges.
5. Notify the DENR Fiscal P-Card Administrator, immediately, upon separation, change in department/section P-Card responsibilities or during extended leave for the Approver and any Cardholders/CBA Accountholders in which you are the Approver.
6. Along with the DENR Fiscal P-Card Administrator complete an exit review with the Cardholder/CBA Accountholder, of the Cardholders/CBA Accountholders transactions, supporting documentation and receipts, as well as, obtaining necessary signatures prior to departure including uploading back up documentation and receipts and signing off on all transactions in WORKS.
7. Ensure that the P-Card is obtained from the employee upon separation or change in department/section P-Card responsibilities and returned to the DENR Fiscal P-Card Administrator, to ensure that the DENR Fiscal P-Card Administrator cancels the card and to remove the Approver as the employee's approver.
8. Ensure each transaction, to the best of Approver's knowledge:
  - Has an appropriate business purpose, is not for personal use, and fits the Cardholders/CBA Accountholders business needs.
  - Is in compliance with all current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal DENR policies and procedures and/or PPM49 as applicable.
  - Includes an original receipt and complete supporting documentation, including a detailed line item description.
  - Verify that receipt date, supporting documentation and documentation dates, along with the log dates, correspond with known business needs or trip dates (if applicable).
  - All receipts and supporting documentation are scanned into WORKS, and tied to the appropriate transaction and reviewed against the original receipt and supporting documentation.
  - Is not a duplicated employee reimbursement requested through the LEO Travel Module or Petty Cash.
  - Does not include sales tax.
  - Has been coded properly for payment.

**NOTE:** It is the Approver's responsibility to verify the validity of each transaction, and that complete original documentation exists to support each purchase, service and/or credit, verifying that the purchases are for official State business, by reviewing both the original documentation and the attached documentation to each transaction in WORKS workflow.

9. The Approver must review the information and original documentation entered and scanned into WORKS, and submitted by the Cardholder/CBA Accountholder prior to **signing off on the transaction in WORKS by close of business on the third DENR business day following the end of the billing cycle**. If the information is not correct, the Approver should flag the transaction and electronically return it to the Cardholder/CBA Accountholder for additional information and/or correction.
10. All transactions must be approved in WORKS by the Approver and not auto signed off. The Approver's electronic approval certifies that the goods and/or services purchased are essential and necessary, appropriately budgeted for and are in compliance with all requirements. **NOTE:** The Approver must sign off on all transactions in WORKS before the Cardholder's monthly credit limit will refresh.

When transactions are made for the Approver of a CBA account, the transactions must be 100% reviewed and signed off by a third level reviewer. The approver must sign off on the transaction in WORKS and the monthly billing statement, however the original monthly log and billing statement must also be signed by the third level reviewer.

11. Ensure that a log is completed by each Cardholder/CBA Accountholder with current period activity. Both the log and original bank statement must be signed by both the Approver and the Cardholder/CBA Accountholder. Both the Cardholder/CBA Accountholder and the Approver must sign off electronically on every transaction in WORKS before the WORKS Billing Cycle Log can be accepted as the signed log for a purchasing card.

The signed log, signed original bank statement, by both the Cardholder/CBA Accountholder and the Approver, along with any findings and justifications, **must then be forwarded to Fiscal Services by the 20<sup>th</sup> of each month** for review and maintenance of the file.

Failure to properly fulfill responsibilities as a P-card Approver could result, in the following:

- Written counseling which would be placed in employee file for a minimum of 12 months.
- Consultation with the DENR Fiscal P-Card Administrators, the Internal Auditor and possibly the Secretary of DENR.
- Disciplinary actions, up to and including termination of employment.
- Legal actions, as allowed by the fullest extent of the law.

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**DENR FISCAL P-CARD ADMINISTRATOR**

1. Keep informed of program updates distributed by the Office of State Travel, as they are sent as an email and posted to the [Office of State Travel website](#). Disseminating this information to the DENR Undersecretary, Cardholders/CBA Accountholders, Approvers and any other agency personal as deemed appropriate.
2. Annually complete all required State and DENR P-Card/CBA policies and procedures training and sign the Program Administrator Agreement Form. Complete a [Program Administrator update form](#) for each change in DENR Fiscal P-Card Administrators, which will be signed by the DENR Undersecretary.
3. Maintain the annual, original signed agreement form for the State of Louisiana Corporate Liability P-Card Program for all participants of the P-Card Program.
4. Provide the State P-Card Administrator written notice immediately of any changes in status to the DENR Fiscal P-Card Administrator.
5. Communicate all program and policy changes to all program participants
6. Collaborate with the DENR Fiscal Administrator and/or the DENR Undersecretary to develop and maintain DENR's Purchasing Card Policy and Procedures to address policy areas unique to DENR or that are not covered by the Statewide Policy.
7. Review DENR P-Card & CBA procedures at least annually to ensure compliance with all purchasing policies, rules and regulations, statutes, executive orders, mandates and PPM49 as applicable.
8. Work with DENR Assistant Secretaries to identify job titles or positions that require a P-Card.
9. Develop internal procedures for requesting new cards and/or changes to existing cards (i.e. change in spending limits).
10. Work with the DENR Undersecretary to determine appropriate Cardholder/CBA Accountholder spending limits based on budget restrictions, job requirements, historical spending patterns, and overall procurement practices.
11. Monitor the issuance of cards, ensuring prompt reconciliation of periodic statements.
12. Along with the cardholder's approving official, evaluates Cardholder/CBA Accountholder spending limits against actual usage annually and terminate cards that show consistently low usage or have been dormant for one year.
13. Issue secure user ID's for each Cardholder/CBA Accountholder, Approver, Accountant, and DENR Fiscal P-Card Administrators in all WORKS applications.

14. Request cards, users in WORKS and performing any maintenance necessary for agency cardholders.
15. Ensure that all program participants' job title is listed in the Nickname Field in WORKS.
16. Terminate a Cardholder's status as a Cardholder/CBA Accountholder and canceling P-Cards through WORKS.
17. If a Cardholder/CBA Accountholder notifies the DENR Fiscal P-Card Administrator of an anticipated extended leave of absence, the DENR Fiscal P-Card Administrator will reduce Cardholder/CBA Accountholders account to \$1 until they return to work.
18. Immediately inform the Director of State Travel, the Louisiana Legislative Auditor, the Office of Inspector General, the DENR Internal Auditor, the Human Resources Director, and the appropriate DENR Assistant Secretary of any misuse, abuse or fraudulent use of a P-Card or CBA Account.
19. Upon closure of an account, for any reason, complete the DENR Account Closure Checklist (Attachment L).
20. Shall certify by the 14<sup>th</sup> that DENR has generated the required DOA reports and any identified findings are being addressed as appropriate.

**C. MAKING A PURCHASE**

**DENR procurement policies and procedures will remain the same.** Use of the P-card does not change existing procurement practices. P-Card usage is limited to the person whose name is embossed on the card, or the person assigned as the CBA accountholder, and is for official state business only. Procedures for making credit card purchases are as follows:

1. Obtain necessary approvals to purchase (i.e.: DENR Office [ex. Assistant Secretary, Supervisor and/or WORKS Approver], DENR Budget, and where applicable, DENR Grant Accountant.)

**Note:** All purchases made with the LaCarte Purchasing Card must follow the Executive Order for Small Purchases currently in effect at the time of purchase. No purchases shall be artificially split in order to stay within minimum purchase amounts.

2. The Cardholder must sign the charge receipt and retain the customer copy and/or proper documentation when making purchases in person. Cardholder should be certain that the total amount of the purchase (including shipping, handling, postage, freight, etc.) does not exceed the card's single transaction dollar limit.

All P-Card transactions must have a detailed receipt, not a generic description such as "general merchandise" or should be fully documented elsewhere, (both paper and an un-editable electronic form), and must be in accordance with all current procurement policies and procedures, as applicable. All receipts must include at a minimum:



- Merchant Name
- Date of Purchase
- Product Description
- Unit Price, Quantity and Transaction total

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

3. Cardholders/CBA Accountholders must enter comments for each transaction. This allows the DENR Fiscal P-Card Administrator and auditors more oversight over transactions. Comments should include the purpose of the purchase, for whom the purchase was made, and other relevant information (i.e.: Office supplies for Fiscal, Conference Registration for the Undersecretary, etc.).
4. Cardholders must upload and attach a copy of the invoice, receipt, or any other relevant documentation to the applicable WORKS transaction. Attachments must meet the following requirements:
  - Be a legible PDF document
  - Contain copies of all pages of the invoice or other document
5. Online accounts are permissible as long as they meet the following requirements:
  - The account is setup in the Offices/Section's name and is independent from any personal accounts.
  - The username and password are given to the Cardholders Approver.
  - The Approver must routinely login to the account to verify that it has not been used for personal transaction.
6. If applicable, Cardholders/CBA Accountholders must update accounting codes in WORKS.

**D. SALES TAX**

The Department of Natural Resources is exempt from paying Louisiana State sales tax on all purchases. Cardholders/CBA Accountholders are responsible for ensuring that merchants do not charge tax or provide a credit for inadvertent charges.

1. P-Card and CBA charges are a direct liability of the State; therefore, as a rule Louisiana state sales tax should never be charged on P-Card or CBA purchases. The State of Louisiana tax exemption number is printed on the front of the P-Card.
2. Cardholders/CBA Accountholders must make every effort at the time of purchase to avoid being charged Louisiana State sales tax. If Louisiana sales taxes are charged, it is the Cardholders/CBA Accountholders responsibility to get a credit issued to their card, or the Cardholder/CBA Accountholder may be required reimburse DENR the total amount of the state taxes. Documentation of attempts to obtain credit for any

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Louisiana sales tax charged in error must be maintained with the documentation for the transaction where the tax was charged.

3. The current Louisiana sales tax exemption forms are located on [DENR's intranet](#) page under DENR Forms.

**E. MERCHANT CATEGORY CODES**

Merchant Category Codes serve to identify a merchant's primary type of business. These codes are assigned to each vendor enrolled with their financial institution to accept Visa as a form of payment.

Select codes are blocked on P-Cards and CBA Accounts to prevent unauthorized purchases. A list of Merchant Category Codes will be furnished to each Cardholder/CBA Accountholder and Approver indicating the restricted and allowable codes.

State Policy prohibits use of the P-Card and CBA Accounts for purchases of certain commodities and to access cash. Cardholders/CBA Accountholders must be aware of what goods and/or services they are approved to purchase. If there are justifiable reasons to make purchases from a restricted code merchant, the Cardholder/CBA Accountholder must contact the DENR Fiscal P-Card Administrator. If appropriate, the DENR Fiscal P-Card Administrator will contact the Division of Administration, Office of State Purchasing and Travel, to request an exemption for that code.

**F. MERCHANDISE RETURNS & EXCHANGES**

The Cardholder is responsible for contacting the merchant when merchandise purchased with the card is not acceptable (incorrect, damaged or defective item) and arranging the return for a credit or exchange. **Do not accept cash in lieu of a credit to the P-Card account.**

The Cardholder must 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 support documentation for that 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 supporting documentation. If the merchandise is shipped back to the supplier, the package must be prepared according to supplier instructions and shipping documents must be retained until supplier issues credit or exchanges merchandise.

**G. DISPUTE RESOLUTION**

In the event a Cardholder/CBA Accountholder identifies transactions on their monthly bank statement that do not correlate with retained receipts and supporting documentation,

transactions that are not made by the Cardholder/CBA Accountholder, incorrect transaction amounts, or if there is an issue with service or quality, the Cardholder/CBA Accountholder first recourse is to contact the merchant to try to resolve the problem.

If the merchant agrees that an error has been made, they will credit the Cardholder/CBA Accountholder's account. The credit will appear on the next monthly bank statement. The Cardholder/CBA Accountholder should check the next statement for the credit.

If the problem with the vendor is not resolved, the Statement of Disputed Item (Attachment G) should be completed and signed by the Cardholder/CBA Accountholder, signed by their Approver and faxed within 30 days of the billing close date (5<sup>th</sup> of each month) to:

**Bank of America – Commercial Card Services Operation**  
**P O Box 53142**  
**Phoenix, AZ 85072-3101**  
**Phone: (800) 410-6465 Fax: (888)678-6046**

The original dispute form should be included with their monthly purchasing log and sent to the DENR Fiscal P-Card Administrator.

The disputed transaction **will be paid**; therefore, it is important for the Cardholder /CBA Accountholder to mark purchasing documentation **"DISPUTED"**. Cardholder/ CBA Accountholder should retain a copy of the disputed documentation and follow-up on future statements for credits.

All disputes must be identified in writing within 30 days of the billing statement. Bank of America will resolve disputes within 180 days.

**Sales tax is not a disputable item.** It is the responsibility of the Cardholder/CBA Accountholder to ensure that merchants are advised that the purchase is sales tax exempt and provide the tax exemption number.

## **V. AUDIT REQUIREMENTS**

Monthly, the DENR Fiscal P-Card Administrator will run the list of LaCarte Purchasing Card Program Auditing Reports created by DOA for agencies to use for monthly audit requirements of this program through WORKS and Intellilink (Attachment H). All reports generated showing no transaction activity are to be screen printed and kept with reports showing data.

Transactions from these reports will be, at a minimum, randomly selected and reviewed for legitimacy and business purpose for DENR. As part of this review, Cardholders/CBA Accountholders are required to explain and justify any transactions being questioned. Based on the Cardholders/CBA Accountholders explanation, the DENR Fiscal P-Card Administrator will address the situation accordingly.

All documentation/findings/replies resulting from the monthly audit of P-card and CBA transactions, will be maintained in Fiscal Services and readily available for any internal or external audits that may

occur. This information will be retained in Fiscal Services for two years following the Annual Financial Audit.

**Note:** DENR's Internal Auditor will perform an audit, no less than once every three years of the Purchasing Card Program in accordance with Circular A-133, State purchasing policies, rules, regulations, statutes, executive orders, State Liability LaCarte Purchasing Card and CBA policy.

#### **VI. USAGE DURING A DECLARED EMERGENCY**

In the event of a State of Emergency declared by the Governor, the P-Card may be changed to allow higher limits and opening of certain MCC codes for essential employees who are Cardholders/CBA Accountholders that would be active during an emergency situation. An emergency profile has been created in WORKS which does not exceed the following limits: SPL (single purchase limit) \$25,000, Travel and Rest MCC Groups have been removed. Higher limits do NOT eliminate the need to follow emergency procurement rules, policies, procedures, mandates and/or executive orders.

The DENR Fiscal P-Card Administrator shall ensure that all cards are returned to their original profile once the emergency declaration has expired and/or when higher emergency limits are no longer necessary.

#### **VII. TERMINATION OF P-CARDS & CBA ACCOUNTS OR APPROVERS**

It is the responsibility of the Cardholder/CBA Accountholder's Approver and/or the employee's direct supervisor to assure that the cards are collected and forwarded to the DENR Fiscal P-Card Administrator with a completed Cardholder Deletion Form (Attachment J) for cancellations. The P-card should be cut in half and must accompany the form. The form and card is necessary any time an account is closed.

Likewise, the removal of an approver, for any reason, requires a completed Approver Deletion Form (Attachment K) to be submitted to the DENR Fiscal P-Card Administrator.

#### **VIII. 1099 REPORTABLE VENDORS**

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

#### **IX. CORPORATE ACCOUNT RECONCILIATION**

DENR Fiscal Services shall review the Statement Billing File (SBF) invoice postings to determine if there are discrepancies between the billing statement and the SBF file invoice postings. If a discrepancy exist, the DENR Fiscal P-Card Administrator will contact Bank of America, by no later than the 25th of each month, to determine how the discrepancy occurred and will make the appropriate entry in LaGov.

#### **X. VIOLATIONS**

##### **A. MISUSE**

Misuse, as defined for this policy, is the unintentional use of the P-Card/CBA Account with no intent to deceive DENR for personal gain or for the personal gain of others (example: a purchase made by a Cardholder/CBA Accountholder for which necessary prior approvals were

not obtained, a miscommunication between a Cardholder/CBA Accountholder and a Supervisor/Approver, Cardholder mistakenly uses the P-Card instead of their personal card).

If a Cardholder/CBA Accountholder misuses their P-Card/CBA Account, the Cardholder /CBA Accountholder will be counseled to use more care in the handling of the P-Card/CBA Account. The counseling will be in writing and maintained in the employees file for no longer than one (1) year unless another incident occurs. The employee will be made to pay for the item purchased inappropriately unless the item is returned and a credit issued. Should another incident of a non-approved purchase occur within a 12 month period, the employee's P-Card/CBA Account may be revoked. Once privileges are revoked, for any reason, the Cardholder/CBA Accountholder will not be allowed to receive a new card/account unless prior approval is granted through the Office of State Travel.

**B. FRAUD**

Any use of the P-Card or CBA Account which is determined to be an intentional attempt to defraud DENR for personal gain or for the personal gain of others is prohibited. An employee suspected of having misused the P-Card/CBA Account with the intent to defraud DENR will be subject to an investigation pursuant to [DENR Administrative Policy No. 21 – Anti Fraud and Fraud Reporting](#).

DENR may pursue any appropriate corrective action, including cancelation of card privileges, discipline up to termination, and criminal charges.

**XI. EXCEPTIONS**

Exceptions to this policy must be approved by the DENR Undersecretary. If applicable, *Request for Exceptions* are to be completed and submitted by the DENR Fiscal P-Card Program Administrator and approved by the Office of State Travel.

The *Request for Exceptions* shall:

- Cite the specific paragraph(s) of the State's policy for which the exception is requested;
- Include a description and justification for the exception;
- State the specific length of time for which the exception is necessary.

The DENR Fiscal P-Card Administrator shall keep approved exceptions on file.

**XII. QUESTIONS**

Questions regarding this policy should be directed to the DENR Fiscal Administrator.

**XIII. REVISION HISTORY**

| Date           | Action             |
|----------------|--------------------|
| January 2005   | Policy Established |
| February 2006  | Policy Revised     |
| May 2012       | Policy Revised     |
| September 2014 | Policy Revised     |

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|---------------|----------------|
| February 2015 | Policy Revised |
| October 2018  | Policy Revised |
| July 2020     | Policy Revised |
| October 2020  | Policy Revised |
| December 2024 | Policy Revised |

**AUTHORIZATION:**

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**Mark Normand, Undersecretary**