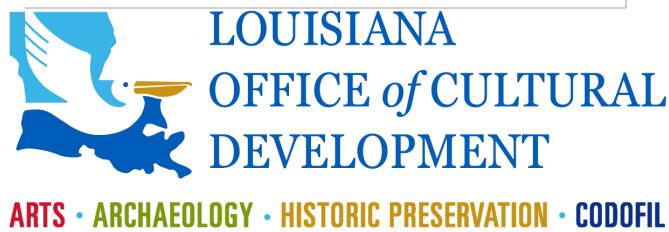


OFFICE OF THE LIEUTENANT GOVERNOR AND THE
DEPARTMENT OF CULTURE, RECREATION & TOURISM



*Corporate Liability LaCarte Purchasing Card
and CBA Policy*

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I. INTRODUCTION

A. Policy Statement

This policy and related procedures cover the State of Louisiana's LaCarte Purchasing Card (P-Card) and CBA (Controlled Billing Account) Programs. These programs are the State of Louisiana's Corporate Liability Cards and this policy establishes minimum standards for possession and use to ensure compliance within the Office of the Lieutenant Governor (OLG) and the Department of Culture, Recreation & Tourism (DCRT), which consists of six agencies – Office of the Secretary, Office of State Library, Office of State Museum, Office of State Parks, Office of Cultural Development and the Office of Tourism. The use of the State of Louisiana's Liability Cards for purchases must comply with any current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, Statewide Card Policy, internal agency policies and procedures, and/or PPM49, as applicable.

Cardholders, program administrators, program users, supervisors/approving officials, 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, mandates, Louisiana Statutes, Executive Orders, Statewide Card Policy, internal agency policies and procedures and/or PPM49 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.

B. Purpose

The State of Louisiana Card Program will provide eligible employees with an efficient, cost-effective method for procuring small dollar purchases of goods and services as required during the normal course of their job duties. The use of these cards improves efficiency and reduces costs by providing a convenient way to pay for goods and services and reducing the need to request purchase orders and check requests.

C. Account Types

LACARTE PURCHASING CARD (P-CARD)

The P-Card is a tool used to assist in the management of procurement, payment, and accounting. The P-Card 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.

The P-Card enables employees to purchase items with the convenience of a credit card while providing management with a means of maintaining control over those purchases. Payments for valid business purchases for low-dollar goods, supplies, operating services, and major repair expenditures at or under the value of \$5,000 should be made with the P-Card in lieu of purchase orders, when possible. Processing through the state's system (i.e. LaGov) is not required when this payment method is used. The P-Card can be used with any merchant that accepts Visa as a form of payment.

CONTROLLED BILLING ACCOUNT (CBA)

The purpose of a CBA is to provide a tool for agencies to assist with the payment of high-cost travel expenses. The traveler should be aware that there is no plastic card issued for a CBA to ensure that this will not impair their travel plans. CBAs cannot be transferred from one employer to another.

All CBA transactions must be in accordance with PPM49 guidelines, current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, and internal agency policies and procedures, as applicable. The full CBA account number shall never be included in any correspondence such as emails, fax, reports, memos, etc. If an account number is required, only the last four or eight digits of the account number can be used. If using the full account number is necessary to make hotel reservations, caution should be exercised by the agency to ensure that the full account number is used in a secure environment with a valid

hotel or hotel booking website and never filed with the entire account number. Account numbers must be blacked out or removed before storing the documentation.

D. Conditions of Participation

All agencies must use Works®, which is the online banking system through Bank of America. Works® captures all transactions with the ability to maintain receipts and backup supporting documentation electronically. The workflow is set up to require the cardholder and approver to process the transactions before a cardholder's credit limit refreshes to the full monthly credit limit, which will help to ensure cardholders comply with state policies and procedures.

All program participants – program administrators, cardholders, CBA accountholder/authorizer and cardholder approvers – are required to complete the Office of State Travel's online certification course for their role prior to participation and repeat the course annually. Participants must receive a passing grade of at least 90 to remain as a program participant. Along with the online certification, all cardholders and approvers are required to review the Office of the Lieutenant Governor and the Department of Culture, Recreation & Tourism Corporate Liability LaCarte Purchasing Card Policy and complete the acknowledgement form, complete the Cardholder or Approver Agreement Form; as well as the department's internal LaCarte card and CBA training. **Everyone, regardless of your last certification date, will complete all forms and certifications in the month of July.**

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

E. Definitions & Acronyms

Accountholder/Cardholder – Refers to an employee who has received a State of Louisiana P-Card or an account holder or authorized user of the CBA.

Agency Program Administrator – The State employee responsible for administering and managing the State of Louisiana's liability cards at the agency level and acts as the main contact between the agency, the State, and the issuing bank.

Agreement Form – A form signed by the Agency Program Administrator, cardholder, and cardholder approver annually that acknowledges they have received required training from the agency, completed the State's online certification training and received a passing score of at least 90, understand all policies, both state and agency, and accept responsibility for compliance with all policies and procedures related to all card programs and PPM49.

Approver – The cardholder's supervisor or the most logical employee that is at least one level higher which would be most familiar with the business case and appropriate business needs for the cardholder's transaction and is responsible for approving transactions on-line .

Billing Cycle – The period of time between billings. The State of Louisiana P-Card closing period ends at midnight on the 5th of each month.

Card Abuse – Refers to the use of the card for non-approved State business purchases, including personal purchases.

Card Misuse – Use of the card for legitimate purchases but for goods or services that are prohibited by the State or internal agency policy (i.e., purchases for fuel for a State Vehicle when the agency participates in the Statewide Fuel Card Program)

Cardholder – A State of Louisiana employee whose name appears on the card or the person who has been assigned by the agency as the accountholder/authorizer for the CBA and is given authority to make purchases within preset limits on behalf of the agency.

Cardholder Enrollment Form – Initiates the card issuance process for the cardholder.

Controlled Billing Account (CBA) – A credit account issued in an agency's name (no plastic card issued). These accounts are direct liabilities of the State and are paid for by each agency. CBA accounts are controlled by a single authorized accountholder/authorizer to provide means to purchase any allowed transactions/services within PPM49. If using a CBA account, the traveler should be aware that there is no plastic issued for a CBA to ensure that this will not impair travel plans.

Controlled Billing Account (CBA) Accountholder/Authorizer – Person responsible for the CBA account. The accountholder/authorizer is a specific person assigned to a CBA account with the same responsibilities as a cardholder. Each CBA account must have only one accountholder/authorizer.

Cycle Limit – Refers to the maximum spending (dollars) limit that a card can charge within a billing cycle.

Default Coding – Agency specific accounting assigned to an individual cardholder's transaction which exports to the agency's accounting system.

Department Head – An elected officer, an appointed officer, the executive head of a state agency, or the President of a college or university.

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

Dormant Card – An account with no transactions within a twelve-month period.

Electronic Funds Transfer (EFT) – An electronic exchange or transfer of money from one account to another, either within the same financial institution or across multiple institutions.

Electronic Signature – An electronic sound, symbol, or process attached to or logically associated with a record or executed or adopted by a person with the intent to sign the record.

Fraud – Refers to any intentional transaction that does not have the cardholder's authorization or is not for official State business.

Incidental Expense – Expenses incurred while traveling on official State business, which are not allowed on the State Liability Card. Incidents include, but are not limited to, meals, fees and tips, transportation between places of lodging and airport, phone calls and any other expense not allowed on the State Liability Card.

LaCarte Purchasing Card (P-Card) – A credit account issued in a state employee's name. This account is the direct liability of the State and is paid for by each agency. P-Card accounts are the preferred payment method for purchasing goods and services. Also referred to as the P-Card and Purchasing Card.

LaGov – State of Louisiana's integrated system used for accounting, financing, logistics, human resources, procurement, travel and data warehouse storage and reporting.

Merchant – A business or other organization that may provide goods or services to a customer. Same as supplier or vendor.

Merchant Category Code (MCC) – Standard code the credit card industry uses to categorize merchants based on the type of goods or services provided by the merchant.

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

P-Card – A credit account issued in a state employee's name. This account is the direct liability of the State and is paid for by each agency. P-Card accounts are the preferred payment method for purchasing goods and services. Also referred to as the LaCarte Purchasing Card and Purchasing Card.

Participating Entity – Any State agency, board, commission, university, or college participating in the State's credit card program.

Personal Purchases – Non-work-related goods or services purchased solely for the benefit of the cardholder, the cardholder’s family, or another individual.

Policy and Procedure Memorandum 49 (PPM49) – The State of Louisiana’s general travel rules and 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 other sources.

Receipt – A merchant-produced original document, either paper or electronic, that records the relevant details for each item purchased, including quantities, amounts, a description of what was purchased, the total charge amount, and the merchant’s name and address (e.g. sales receipt, invoice, packing slip, credit receipt, etc.) This must match the online transaction amount and any other relevant documentation regarding the transaction.

Single Transaction Limit (STL) – Refers to the maximum spending (dollar) limit that a card can charge for a single transaction. The STL limit may be up to \$5,000.

Spend Control Profile – A unique profile associated with a cardholder, sets the card credit limit, single transaction limit, and MCCs on the cardholder’s ability to make purchases on behalf of the State.

Split Purchase – a practice whereby one or more cardholders or suppliers split a purchase into two or more transactions and/or purchase orders to circumvent either their single transaction limit or bid requirements. This is prohibited by the State’s Corporate Liability Card Policy.

State Program Administrator – Serves as the central point of contact in the Office of State Travel, responsible for managing and overseeing the State’s Card Programs.

Transaction – a single purchase of goods or services. A credit also constitutes a transaction.

Transaction Documentation – All documents pertaining to a transaction. Examples of transaction documentation include, but are not limited to, itemized purchase receipts/invoices (with complete item descriptions, not generic such as “general merchandise), receiving documents, credits, disputes, and written approvals. For travel expenses, documentation should also contain airline exceptions, justifications, approvals, travel authorizations, travel expenses, etc. .

Works® – Bank of America’s web-based system used for program maintenance, card/CBA issuing, suspension, cancellation, and reporting.

II. CARDHOLDER/ACCOUNTHOLDER

All cardholders are purchasing agents for the State of Louisiana. Cardholders are required to stay informed of all updates or changes to the program. Cardholders must understand the current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49, as applicable.

A. Enrollment

A cardholder enrollment form must be completed and signed by the cardholder’s supervisor and then forwarded to the Agency Program Administrator, Shannon Gilchrist. Along with the cardholder enrollment form, the following are required before a card can be issued:

- Training certificate from SuccessFactors for “OST Statewide Card Policy Training.”
- Signed Cardholder Agreement Form.
- Review the Office of the Lieutenant Governor and the Department of Culture, Recreation & Tourism’s Corporate Liability LaCarte Purchasing Card and CBA Policy and sign the acknowledgement form.

- Review the Office of the Lieutenant Governor and the Department of Culture, Recreation & Tourism's LaCarte Card & CBA Training and send an email to the Agency Program Administrator stating the date the internal training was completed.

B. Program Participants

Cardholders are required to complete the state online certification class annually and receive a passing grade of at least 90 to remain an accountholder. Annual certification must be completed no later than July 31st regardless of the last date you previously completed the training.

C. Card Usage

- Card usage is for official state business only. No personal use.
- The card is limited to the person whose name is embossed on the card or the person assigned as the CBA authorized user.
- Report any declining transactions to your Agency Program Administrator. After a decline, do not attempt the transaction again until the issue is resolved.
- Notify the Agency Program Administrator if fraudulent charges are noticed, as the card may need to be cancelled and another card issued.
- Immediately report a lost or stolen card by calling Bank of America at (888) 449-2273 and your Agency Program Administrator, Shannon Gilchrist.
- Notify the Agency Program Administrator, Shannon Gilchrist, prior to an extended leave of absence. Ensure that all transactions have been reconciled and signed-off by both the cardholder and the cardholder's approver. Cardholder's account will be suspended until the cardholder returns to work.
- Complete an exit interview with the approver and return the card immediately upon request or upon separation from the agency. Cardholders should discontinue use of the card immediately upon notification of separation. This will allow enough time for receipts to be submitted and outstanding charges to be processed before leaving employment. Failure to do so may result in the charges not being reconciled.
- Cardholders shall:
 - Never loan the card to another person.
 - Never give account number or pin number to any individual other than the merchant to whom a purchase is being made.
 - Never include the full card account number in emails, faxes, reports, memos, etc. If necessary, the use of the last four or eight digits is allowed. If using the full account number is necessary to make a procurement purchase or travel-related purchase, caution should be exercised to ensure that the full account number is used in a secure environment with a valid vendor or website and never stored with the entire account number. Account numbers must be blacked out or removed before storing the documentation.
 - Never send a copy of the card if requested by a merchant. If this is required for payment, the cardholder must use another form of payment.
 - Never pay State of Louisiana sales taxes on exempted procurement purchases with the P-Card.
 - Never pay State of Louisiana sales taxes for in-state travel purchases (lodging/vehicle rentals).
 - Never use the card to access or attempt to access cash.
 - Never accept cash, gift cards, or store credit in lieu of crediting the card account.
 - Never purchase gift cards/gift certificates without prior approval from the Office of State Travel, as they are considered cash and taxable.
 - Never purchase food or entertainment services without obtaining prior written permission from the Office of State Travel.
 - Never purchase alcohol.

- Never purchase fuel or vehicle maintenance of the agency participates in the Fuel Card and Maintenance Program (FuelTrac). However, if the fuel program is not covered in a certain geographic area, the P-Card may be used, and documentation of the transaction should be maintained indicating the reasons why a fuel card could not be used.
- Never make a payment directly to the bank if an unauthorized charge is placed on one of the individual's state corporate liability cards.
- Never accept free item(s) offered unless the items offered are due to the quantity or dollar value of the other items purchased. The free item(s) must be items that are regularly purchased by the agency/department and must be for official state business and become property of the state. Additionally, the purpose and use of the free items must be documented on the receipt.

Failure to comply with the above requirements may result in card privileges being suspended, revoked, and/or disciplinary action.

D. Works® Workflow

- Cardholders must reconcile all transactions in Works®.
- Cardholders must enter a line-item description for each transaction. Comments should include the purpose of the purchase, for whom it was made, and other relevant information to allow outside parties to determine whether the expense was business-related.
- Cardholders must upload and attach a copy of the approved purchase request, copy of the invoice and/or receipt, and any other supporting documentation, to the applicable single transaction in Works®. Attachments must meet the following requirements:
 - Be a PDF document.
 - Be legible (i.e. not too dark, not too light).
 - Contain copies of all pages of invoices or other documents.
- Cardholders must edit and/or add accounting codes to the GL segments.

Cardholder's must sign off on all transactions timely. **Cardholders must complete their posted transactions no later than seven (7) days after the posted transaction date.**

E. Documentation

LACARTE PURCHASING CARD (P-CARD)

All transactions must have a detailed, itemized receipt. It should not contain a generic description such as "general merchandise" or should be fully documented in Works®. Documentation must be adequate and sufficient to comply with purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49 and for recording of expenditures in the state/agency accounting system.

It is the cardholder's responsibility to obtain itemized receipts and any other documentation. Documentation is required for all purchases and credits, regardless of the order method. For items purchased in-store, the cardholder should obtain a customer receipt. When ordering by phone, the cardholder must obtain a packing list or similar document. For items such as registrations, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used.

Documentation must include a full description and line-item pricing for the purchase. Electronic receipts must not be edited and must be maintained in compliance with the agency retention policy. If a receipt is not furnished by the merchant (such as for online purchases), the order confirmation showing the order details or the shipping document that shows what was purchased, the quantity, and the price paid will suffice for itemized receipts. Inventory-type purchases should have "RECEIVED BY" and a signature on the packing slip or other shipping documentation to ensure that the purchase arrived and is accounted for at the agency.

Cardholders must maintain documentation for all transactions, including an invoice or receipt. Invoices/receipts must meet the following minimum requirements:

- Complete Supplier Information (name, location)
- Date of Purchase
- Description (a receipt description which only states “Miscellaneous,” or “Merchandise,” or only includes a vendor’s stock or item number, is not acceptable.
- Unit price and quantity
- Transaction total

Prior approval must be obtained for food purchases and uploaded to the corresponding transaction in Works® along with an itemized receipt and sign-in sheet, if applicable.

If a cardholder does not obtain a receipt and a duplicate cannot be obtained, the cardholder should complete the Missing Receipt Form. Multiple uses of the form in a fiscal year should result in the suspension of card privileges for a period of time determined by the agency.

The approver must verify and ensure that the attached documentation is complete, appropriate, and accurate.

Failure to comply with the above requirements may result in card privileges being revoked and/or disciplinary action.

CONTROLLED BILLING ACCOUNT (CBA)

For non-routine travel, at a minimum, the following will need to be uploaded:

- Approved Travel Authorization
- Lodging transactions must include itemized receipt/folio.
 - Conference lodging transactions must show proof of the conference room rate.
- Airfare transactions must include the itinerary with total cost.
- Conference registration invoice/receipt with total cost and conference agenda
- Rental vehicle invoice
- Approvals for waivers to Policy and Procedure Memorandum 49

For routine travel, at a minimum, the following will need to be uploaded:

- Approved Blanket/Annual Travel Authorizations
- Routine travel **must** be noted in Works®
- Lodging transactions must include itemized receipt/folio.
- Rental vehicle invoice
- Approvals for waivers to Policy and Procedure Memorandum 49

F. Online Accounts

Online accounts, such as Amazon, PayPal, eBay, etc. are allowed for use by an employee. These types of accounts must have a standalone business account or registration and must not be combined with an individual’s personal account. By doing this, it allows the agency access to view the accounts online while verifying that all purchases were business related, email receipts were not altered and that all purchases are being delivered directly to the agency.

G. Transfer

A cardholder who transfers to a new position in the same department and requires the use of the P-Card as part of his/her new duties should continue to use the same card. A change must be requested on the cardholder enrollment form and submitted to the Agency Program Administrator indicating “Change” on the cardholder

enrollment form. Cardholders who no longer require a card in their new position must return their card to their supervisor who will then conduct the exit questionnaire.

H. Termination/Resignation

The cardholder is responsible for the return of their P-Card to their supervisor upon termination or resignation of employment. A review will be conducted of all current charges on the account and ensure that the receipts are uploaded in Works® and all transactions are signed off on. The supervisor must notify the Agency Program Administrator immediately of the cardholder's termination. This notification must be followed with a request to cancel the card by submitting the completed exit questionnaire, along with the returned P-Card. When the Agency Program Administrator is notified of the termination or resignation, the card will be suspended by reducing the spending limit to \$1.00. Once all documentation is received requesting cancellation of the P-Card, the card will be cancelled.

I. Suspected Fraud, Lost, Stolen or Damaged Card

If the P-Card has suspected fraudulent charges, has been lost, stolen or damaged, the cardholder must **IMMEDIATELY** notify **Bank of America** at **(888) 449-2273**. Immediately after reporting the incident to BOA, the cardholder must notify the Agency Program Administrator at (225) 342-7227. If the card is located after it has been reported lost or stolen, it must be destroyed by cutting the card in half and sending it to the Program Administrator.

J. Fraudulent Purchases

Any use of the P-Card/CBA which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others is considered a fraudulent purchase.

An employee suspected of having misused the 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 state service, and should those findings be sufficient to support such action, the employee will be subject to disciplinary action. The nature of the disciplinary action will be at the discretion of the agency's Appointing Authority and will be based on the investigation findings and the record of the employee. Any such investigation and ensuing action shall be reported to the Legislative Auditor, the Office of the Inspector General, and the Director of the Office of State Travel.

Cardholders and other program personnel are prohibited from using the State credit cards to purchase any goods or services that are not directly or indirectly related to office State of Louisiana business. Intentional use of the card for personal purchases will result in disciplinary action, up to and including termination from State employment and criminal prosecution.

Approvers who knowingly, or through willful neglect, approve personal or fraudulent purchases are subject to the same disciplinary actions as those making the purchase.

K. Non-Approved Purchase

A non-approved purchase is a purchase made by a cardholder for which payment by the State is unapproved. A non-approved purchase differs from a fraudulent purchase in that it is an unintentional misuse of the card with no intent to deceive the agency for personal gain or for the personal gain of others.

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

When a non-approved purchase occurs, the cardholder should be counseled to use more care in handling of the card. The counseling should be in writing and maintained in the employee's file for no longer than one year unless another incident occurs. The employee will be made to pay for the item purchased within seven (7)

business days. Should another incident of a non-approved purchase occur within a 12-month period, the agency's Appointing Authority will consider revoking their card privileges.

L. Unauthorized Charge

Never make a payment directly to the bank if an unauthorized charge is placed on the individual's state corporate liability P-Card. Making a payment directly to the bank will cause the monthly statement billing file to be out of balance, and the agency will have to determine the cause. Ultimately, it will be determined that a personal payment was made. To avoid this situation, report any unauthorized charges to the Agency Program Administrator immediately, along with a decision on how the funds will be reimbursed back to the agency.

M. Disputes

If the cardholder discovers items on the monthly billing statement that do not match retained receipts and supporting documentation, transactions they did not make, incorrect transaction amounts, or if there is a problem with service or quality, their first course of action should be to contact the merchant and attempt to resolve the issue.

If the merchant acknowledges that an error has been made, they will credit the cardholder's account. The credit should appear on the next monthly billing statement. Cardholders should check their next statement for the credit.

If the issue is not resolved, the State of Disputed Item Form can be obtained on the Office of State Travel's website. The completed form must be mailed or faxed with the required enclosure within 60 days from the billing close date (5th of each month) to:

Bank of America – Commercial Card
Services Operation P0 Box 53142
Phoenix, AZ 85072-3142
Phone: (800) 410-6465
Fax: (888) 678-6046

A copy of the dispute form should also be sent to the Agency Program Administrator.

The transaction must be paid; therefore, it is important for the cardholder to mark purchasing documentation as "DISPUTED". The cardholder should retain a copy of the disputed documentation and verify receipt of the credit on future statements.

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

N. Merchandise Returns & Exchanges

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

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 exchange is to be retained with the backup documentation of 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 backup documentation. If the merchandise is shipped back to the supplier, the package must be prepared according to the supplier's instructions. Shipping documents must be retained until supplier issues a credit or exchanges the merchandise. Cardholders must obtain a credit from the supplier. Receiving cash or checks is prohibited.

O. Louisiana State Sales Tax

Cardholders are responsible for ensuring that merchants do not charge Louisiana sales tax or provide a credit for inadvertent charges.

- All card charges are a direct liability of the State; therefore, as a rule, Louisiana State sales tax should never be charged on card purchases. The State of Louisiana tax exemption number is embossed on the front of the card.
- It is the cardholder's responsibility to ensure that state sales tax is not charged. Cardholders must make every effort at the time of the purchase to avoid being charged Louisiana State sales tax. If Louisiana sales taxes are charged, it is the cardholder's responsibility to get a credit issued to their card, or the cardholder should be made to reimburse the agency for the total amount of the taxes. Documentation of attempts to obtain credit for any Louisiana State sales tax charged in error must be maintained with the documentation for the transaction where the tax was charged.
- Credits cannot be obtained by any other method, including but not limit to cash, gift cards, or store credit.

P. Declined Transactions

The Program Administrator is required to run a Card Decline Report monthly which shows all transactions that were declined during a specific period of time, including the reason for the decline. All declined transactions require that information be requested from the cardholder explaining what the cardholder was attempting to purchase and the reason for the decline. This information is kept on file for auditing purposes. The Legislative Auditors also receive this same report from the Bank of America.

Q. Surcharges, Processing and Convenience Fees

Merchants may include a surcharge, processing, or convenience fee. VISA and MasterCard have strict merchant guidelines governing the assessment of surcharge fees. A charge of up to 4% can be billed to the card and must be listed as a separate item and detailed on the receipt.

Convenience fees are charged as a flat fee, regardless of the total cost, when purchases are made via one form of payment channel over another – online or by phone vs. in store or by mail.

R. Declared Emergency Use

In the event the Governor declares a State of Emergency, cards may be changed to allow higher limits and allow the opening of certain MCC codes for essential employees that would be active during an emergency situation. This should not apply to all cardholders. An emergency profile must be created in Works® and shall not exceed the following limits without prior approval from the Office of State Travel: a STL (single transaction limit) of \$25,000 and a monthly credit limit of \$100,000. Travel and Restricted MCC Groups may be removed if determined to be necessary for group accommodations; however, the Cash MCC Prohibit Group must remain attached to the profile at all times, as the use of cash is never allowed, even during emergency situations.

Higher limits do not eliminate the need to follow emergency procurement rules, policies, procedures, mandates, and/or executive orders.

Agency Program Administrators are responsible for ensuring that all cards are returned to their original profiles once the emergency declaration has expired and/or when higher emergency limits are no longer necessary.

III. APPROVER RESPONSIBILITIES

The approver exercises critical control by ensuring authorized and appropriate card use and correct allocation of expenses in accordance with all current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49, as applicable. No cardholder may approve his or her own expense transactions. Approvers must be the immediate supervisor or the person most familiar with the cardholder's business needs who is at least one level higher than the cardholder. The cardholder shall never be the final approver of his own transactions.

The approver has the following responsibilities:

- Obtain, review, and understand the State and agency internal policies.
- Annually complete both the State and agency required training on policies and procedures and sign the Approver Agreement Form.
- Immediately report any fraud or misuse, whether actual, suspected, or personal charges to the Office of State Travel, Agency Program Administrator, as well as the agency head and other personnel/agencies as required. An approver who knowingly or willfully approves a personal or fraudulent purchase is subject to the same disciplinary actions as the cardholder.
- Notify the Agency Program Administrator immediately upon separation, a change in department or section, or an extended leave for themselves and any cardholders they are responsible for.
- Conduct a card program exit questionnaire with the cardholder, process the cardholder's transactions, and ensure receipts/supporting documentation are obtained and uploaded into Works® with all approvals and sign-offs on each transaction prior to separation date.
- Ensure that the card is collected from the employee upon separation or change in department/section and return the card to the Agency Program Administrator.
- Ensure that each transaction, to the best of the approver's knowledge:
 - Has an appropriate business purpose, is not for personal use, and fits the cardholder's business needs.
 - Is in compliance with all current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49, as applicable.
 - Includes an itemized receipt, as well as any supporting documentation required to support the transaction. Receipts must not include a general description, such as "general merchandise."
 - Verify that the receipt date, supporting documentation, and documentation dates correspond with known business needs or trip allowances and dates.
 - Ensure that any travel-related expenses have received approval for travel authority and that they are not duplicate expenses included on travel reimbursements.
 - All receipts and supporting documentation are scanned into Works® tied to the appropriate transaction and reviewed against the receipt and supporting documentation.
 - Does not include Louisiana State sales tax.
 - Transactions have been coded properly for payments as outlined in the agency policy and procedures and as required in Works® for LaGov interface agencies.
 - All documentation corresponds with the program billing cycle dates. The P-Card begins on the 6th of the month and ends on the 5th of the following month.
- The approver must review the information and documentation entered and uploaded into Works® by the cardholder prior to signing off on the transaction. If the information is not correct, the approver should flag the transaction and electronically return it to the cardholder for additional information and/or correction.
- The approver in Works® must be at least one level higher, have thorough knowledge of the cardholder's job responsibilities, and be familiar with the business case and appropriate business needs. The approver's electronic approval certifies that the goods and/or services purchased are essential and necessary, appropriately budgeted, and in compliance.

The approver must review and understand the state and agency policies and all applicable rules, regulations, policies, procedures, guidelines, statutes, executive orders and PPM49, if applicable. Also keep well informed of program updates as sent from the Program Administrator or anyone associated with the State Liability P-Card Program.



**OFFICE OF THE LIEUTENANT GOVERNOR and THE DEPARTMENT OF CULTURE,
RECREATION & TOURISM**

**CORPORATE LIABILITY “LACARTE” PURCHASING CARD & CBA POLICIES &
PROCEDURES**

Policy Acknowledgement

By signing this Corporate Liability LaCarte Purchasing Card and CBA Policy, the cardholder, approver, accountant, and administrator acknowledge and accept responsibilities in the administration of this program as outlined herein. A signed copy of this acknowledgement must be submitted to the Program Administrator to be kept in your file for any future audits.

Cardholder or Approver Name

Signature

Agency

Date