



State of Louisiana

Statewide Card Policy



Division of Administration
Office of State Travel
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I. INTRODUCTION

POLICY STATEMENT

This policy and related procedures cover the State of Louisiana's LaCarte Purchasing Card (P-Card), Travel Card, and CBA (Controlled Billed Account) Programs. These programs are the State of Louisiana's Corporate Liability Cards and this policy establishes minimum standards to ensure compliance. The use of the State of Louisiana's Liability Cards for purchases must comply with purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, Statewide Card Policy, internal agency policies and procedures, and/or PPM49, as applicable.

The State of Louisiana credit cards are issued with corporate liability, under which, the State of Louisiana is liable for the cost of the purchases. Due to the state liability, these cards are to be issued to State of Louisiana employees only.

This policy is not designed to be specific to an individual State agency. Each participating State agency must develop its own internal policy and procedures to ensure compliance with the State's Card Policy as well as address areas that the statewide policy cannot and does not address. The agency should evaluate its internal policy and procedures at least annually to ensure compliance with all policies.

Any exception to this policy will be considered on a case-by-case basis. The request should be made in writing on an Exception Request Form and sent to the Office of State Travel for consideration. The request shall:

- Cite the specific paragraph(s) of this 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 form can be found on the Office of State Travel's website. The Agency Program Administrator and the State Program Administrator must keep all approved exceptions on file.

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 or when traveling for approved business travel. The use of these cards improves efficiency and reduces costs by:

- Providing a convenient way to pay for goods and services and travel-related expenses.
- Employees having to use personal funds and request reimbursement.
- Reducing the need to request purchase orders and check requests.

CARD 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 systems (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.

With the approval of the Office of State Travel, agencies may allow travel expenses on the P-Card program. If travel allowances are approved on the P-card for a cardholder, only MCC allowances outlined with the State Liability Travel Card and CBA will be allowed. CBA accounts may be opened to include all MCC Codes and MCC Groups allowed on the current State Liability Travel Card. Procedures must be developed by the agency and included in their policy regarding travel purchases.

TRAVEL CARD

The Travel Card is a tool used to assist employees in paying for higher cost travel expenses incurred for official state business. The Travel Card will be identified with the State of Louisiana seal and marked "Commercial Travel Card/Louisiana Travel Card". The cards are yellow and embossed with the employee's name, department name, account number, and tax-exempt number.

The Travel Card enables employees to purchase travel-related accommodations/services with the convenience of a credit card to offset allowable official state business travel expenses in accordance with PPM49 while providing management with a means of maintaining control over those expenses. State agencies must use a state-issued card for all high-cost travel expenses, such as registration fees, lodging, airfare, and vehicle rentals.

CONTROLLED BILLED ACCOUNTS (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 issued for a CBA to ensure that this will not impair his travel plans. CBAs cannot be transferred from one employee to another. Other types of purchases, such as utility bills and monthly recurring charges, are allowable on the CBA with approval from the Office of State Travel.

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:

1. The Office of State Travel must grant approval before using the CBA for other types of charges.
2. The account(s) must be issued in the name of the agency and not an individual person (the cardholder is identified in Works® by their business email address). The agency must designate one individual identified as the cardholder to use the CBA account. Alternate contacts are not allowed and any other person's use of the

account is considered misuse, even if the purchase is for legitimate State of Louisiana business.

3. CBA account(s) shall have a monthly cycle limit and should have a single transaction limit (STL) determined by the agency. Agencies are only allowed to have an STL above \$5,000 for CBA accounts. These limits should reflect the agency's travel patterns. The Agency Program Administrator may establish a new or additional CBA account through Works®.
4. CBA accounts are not issued a physical card. These are referred to as ghost accounts.
5. 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. In the event that 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.

II. DEFINITIONS

Accountholder/ Cardholder –refers to an employee who has received a State of Louisiana Card (P-Card/Travel 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 supervisor at least one level higher, is responsible for approving transactions online and signing both the cardholder's billing cycle log and monthly statement.

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. The State of Louisiana Travel Card closing period ends at midnight on the 8th of each month.

Billing Cycle Purchase Log –Used in the reconciliation process for purchases/services charged during the billing cycle. A PDF Billing Cycle Purchase Log is available electronically in Works®. WORKS®

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

personal purchases. See the definitions of “card misuse” and “fraud” and Section VIII, “Fraud Misuse”.

Card Misuse – Use of the card for legitimate purchases but for goods or services that are prohibited by the State or internal agency policy (e.g., purchases for fuel for a State Vehicle when the agency participates in the Statewide Fuel Card Program) See the definitions of “card abuse” and “fraud” and Section VIII, “Fraud and Misuse”.

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 Billed 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 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 Billed 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 (dollar) limit that a card can charge within a billing cycle. These limits should reflect the individual’s purchasing patterns. These are preventative controls, and as such, they should be used judiciously.

Default Coding – Agency specific accounting assigned to an individual cardholder’s transaction which exports to the agency’s accounting system, if applicable.

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 individual 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.

Export File – refers to the data that is pushed from the issuing bank into LaGov or any other applicable accounting system, and then imported into the agency's financial system to create the payment voucher for the issuing bank.

Fraud – refers to any intentional transaction that does not have the cardholder's authorization or is

not for official State Business. See the definitions of “card misuse” and “card abuse” and Section VIII, “Fraud and Misuse”.

Incidental Expense – Expenses incurred while traveling on official State business that are not allowed on the State Liability Card. Incidentals include, but are not limited to, meals; fees and tips (porters, baggage carriers, bellhops, hotel maids); transportation between places of lodging/airport such as a taxi; phone calls; and any other expense not allowed on the State Liability Card.

INTELLILINK – a web-based auditing tool, to monitor and manage the agency's card program usage, ensuring that it adheres to all policies and procedures.

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 by each agency. P-Card accounts are the preferred payment method for purchasing goods and services. Also referred to as the LaCarte 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. This term is often used interchangeably with the terms "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.

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; however, this limit should reflect the individual's purchasing patterns. These are preventative controls, and as such, they should be used judiciously.

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 single transaction limits 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 – refers to 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.

Travel Card – a credit account issued in a State employee's name. This account is the direct liability of the State and is paid by each agency. Travel Card accounts are the preferred means of payment for purchases of goods and services related to travel. Also referred to as the State Travel Card.

Works® – a web-based system, for program maintenance of cards, including issuance, suspension, cancellation, and reporting.

III. GENERAL CONDITIONS

All public/post-secondary agencies, boards, and commissions 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 ensure cardholders comply with state policies and procedures.

All program participants must sign the most current State of Louisiana Program Agreement Form for the applicable program role on an annual basis. Agreements acknowledge and outline the program's key responsibilities. Forms must be given to the Agency Program Administrator and copies must be provided to the approver.

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

Cardholders must be approved by appropriate agency authority, and cards should be distributed only to frequent purchasers/travelers based on the request of a supervisor, manager, or department head, not as an automatic process upon hiring.

No cards, including a CBA account, shall be issued to Agency Program Administrators, department heads, auditors of the program, or any person with roles associated with administering and monitoring the program, including the person responsible for monthly audits/reports and second level review of the agency's program. If it is a justifiable hardship for one of the above positions to

not be allowed to possess a card, a written request must be submitted to the Commissioner of Administration, including detailed justification as to why this is not feasible and what precautions will be taken to guarantee the security and validity of purchases. Specific approval from the Commissioner of Administration must be obtained prior to issuing a card to an individual listed above.

The only exception to an employee possessing a card with a role in the program is an approver. Approvers are allowed to be a cardholder, however, approvers cannot review and approve their own transactions.

TRAINING

Agencies must provide continuous training that promotes overall program use and compliance.

All program participants 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 in order to remain as a program participant.

Agencies are required to develop training on their internal policies and procedures. Training must be completed annually for all program participants.

Agency Program Administrators must document the date training was conducted and maintain a roster of attendees.

All program participants must be educated on:

- Louisiana Sales Tax Requirements
- Process of reporting a card lost, stolen, and/or any fraudulent activity

Training must be conducted when a new card is issued and/or a new approver is assigned, and it must be repeated annually. This is to ensure that all program participants are aware of all duties and responsibilities associated with the possession/use of the State Corporate Liability Cards.

IV. LEGAL

All state guidelines identified herein, including purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49, apply to the use of Louisiana Card Programs. Program participants who knowingly, or through willful neglect, fail to comply may be subject to suspension or termination of account privileges or other disciplinary action, up to and including termination of employment and criminal prosecution to the fullest extent of the law.

The Office of State Travel reserves the right to withdraw any authority or delegated approval due to non-compliance with Louisiana's Corporate Liability Card Policy, purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49.

V. ROLES AND RESPONSIBILITIES

OFFICE OF STATE TRAVEL

The Office of State Travel (OST) is responsible for the statewide contract administration of the State of Louisiana Corporate Liability Card Programs. The Office of State Travel serves as the central point of contact for all issues and changes necessary to the programs, as well as coordinating such

changes with the issuing bank.

The State Program Administrators, within OST, serve as liaisons between the Agency Program Administrators and the issuing bank to address all issues and changes necessary to the overall card programs.

OST conducts periodic reviews of participating State entities to determine the level of compliance with Louisiana's Corporate Liability Card Policy, purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49.

OST issues written assessments of the agency's program, makes recommendations for improvement when warranted, and Works® with program personnel to implement corrective actions when warranted.

In cases where internal controls, policies, or card programs are not adequately managed, OST has the authority to require improvements and/or impose other restrictions on an agency's card program until adequate controls and policies are implemented.

DEPARTMENT HEAD

The department head or President for higher education is responsible for all card activity of the agency, ensuring that the program is in compliance with all requirements, and designating the Agency Program Administrators for the State of Louisiana Corporate Liability Cards. Changes to the Agency Program Administrators, department head, or President for higher education shall be submitted to the State Program Administrator in writing immediately. The Program Administrator Change Form for the applicable card program must be used to update Agency Program Administrators. The form can be found on the Office of State Travel website and must be signed by the agency's department head or President for higher education. The completed form should be emailed to the State Program Administrator. The State Program Administrator will forward the changes to the issuing bank.

AGENCY REQUIREMENTS

Failure to comply with these requirements may result in the card program being suspended.

Each agency is responsible for developing and implementing a P-Card, Travel Card, and CBA Policy documenting all internal procedures, and ensuring that they are in compliance with the guidelines of the Statewide Card Policy. Policies should be updated as necessary with changes that may occur in the agency's internal procedures and/or the State's card policy provided by the Office of State Travel. Agency policies and procedures may contain terms, conditions, and limits that are more restrictive but not more permissive than those in the Statewide Card Policy. Whenever an agency's policy is more restrictive than the State's policy, then the agency's policy takes precedence.

Agencies are responsible for administering their card programs and ensuring compliance with all state guidelines, purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and PPM49, as applicable.

Agencies are responsible for ensuring that the cardholders are using the card program properly. Participants in the program are expected to know the general policies and procedures governing

the agency's card program, specifically the Agency Program Administrators. Agencies are encouraged to add card compliance requirements as part of their employee's evaluations.

Agencies are responsible for creating Spend Control Profiles to establish controls on each card. The Spend Control Profile contains the card limits and allowable/restricted merchant category code groups (MCCGs).

Agencies are responsible for determining the appropriate cardholders and setting individual single transaction limits and monthly cycle limits. An agency may allow a single transaction limit (STL) up to \$5,000 without prior approval from the Office of State Travel. Limits set by the agency should reflect the individual's purchasing pattern. Exceptions to the single transaction limit may be requested from the Office of State Travel by submitting a Request for Exception Form.

Agencies must request approval from the Office of State Travel to use any restricted merchant category codes (MCCs) using the Request for Exemption Form. The request must contain justification and will be considered for approval only if the agency is in good standing with compliance of the card program guidelines.

1. There must be a separation of duties between the person responsible for conducting the monthly audit reports and/or the second-level review; they should not be an approver or cardholder for transactions they will audit.
2. To allow for proper and complete program audits, all participating agencies must use Works®. Works® captures all transactions made on the card and has the ability to maintain receipts and backup supporting documentation electronically. The system provides a second level of approval, in addition to the cardholder and approver. Agencies are encouraged to utilize this function as an additional internal control for the detection and deterrence of fraud, cardholder misuse, or cardholder abuse.
3. LaGov interface agencies are required to interface the accounting function of Works®, which interfaces into the LaGov accounting systems. Accounting codes must be assigned to each transaction. All other agencies, post/secondary, boards, and commissions that are not part of the LaGov interface have the option to interface Works® into their accounting systems.
4. Participating agencies with internal auditors should include the activities of the State of Louisiana Corporate Liability Cards in the annual risk assessments that are conducted on the agencies. If the activities of the card programs are considered high risk, the internal auditors should address this area when developing their annual audit plans and work schedules. Conducting an audit of the agency's card program no less than once every 3 years is encouraged.

Upon initiating an audit of the card activities and program, internal auditors should notify the Office of State Travel via email. In addition, copies of all completed audits should be provided to the Office of State Travel.

Agencies that do not have internal auditors and cannot comply with the above requirements must submit in writing to the Office of State Travel that they are unable to meet this requirement, including the date of the last legislative audit or external audit of the agency's card program. Copies of all completed audits should be sent to the Office of State Travel.

INTERNAL CONTROLS

It is required to establish controls for pre and post-approval of purchases made on the State's card programs. Internal controls are essential for the detection and deterrence of fraud, cardholder misuse, or cardholder abuse of the card program. Internal controls include policies, procedures, training, and monitoring.

1. Identify job titles or positions that require a card, and then determine the appropriate spending limits based on budget restrictions, job requirements, historical spending patterns, and procurement practices.
2. Maintain budgetary controls.
3. It is best practice to issue only one card per cardholder.
4. Each agency establishes internal controls sufficient to regulate card activities. The agency's internal controls should include practices that, at a minimum, address the following areas:
 - Allowable merchant category codes
 - Agency policy requirements, procedures, and allowances
5. Develop and include approval procedures in internal policy, as well as procedures for handling transaction approvals during extended absences of the cardholder and/or approver.
6. Establish procedures for reducing cardholders to \$1 limits or suspending the card during an extended absence and/or until the cardholder returns. This will protect the cardholder and the agency during their absence.
7. Develop written procedures for ordering and canceling cards when lost or stolen or when a cardholder separates from an agency.
8. A Card Program exit interview must be conducted and should include a review by the cardholder and approving official and/or Agency Program Administrator of all current charges on the account, verifying that all necessary supporting documents, receipts, and required signatures have been obtained. Each transaction in Works® must have a receipt attached, and both the cardholder and the approver must sign off on all transactions. Agency Program Administrators must ensure cards are cancelled and destroyed.
9. Agencies must monitor dormant cards. Dormant cards may only remain active for more than twelve months with justification and approval from the Office of State Travel. If approved, the card must be suspended, and the spend control profile must be changed to a \$1 limit until there is a future need for activation. Cards inactive for 24 consecutive months must be cancelled.
10. Establish and enforce personnel policies to discipline employees in the event of abuse, misuse, or failure to comply with established guidelines. Develop written

procedures for reporting and documenting actual and/or potential cardholder abuse or misuse. Ensure that the consequences outlined in the agency's policy and procedures are executed and that all program participants are aware that failure to properly fulfill their responsibilities as a program participant could result, at a minimum, in the following:

- Written counseling which would be placed in employee file for a minimum of 12 months.
 - Consultation with the Agency Program Administrator, and possibly the head of the agency and internal audit section.
 - Disciplinary actions, up to and including termination of employment.
 - Legal actions, as allowed by the fullest extent of the law.
11. Develop procedures for recovering unauthorized or overage allowances on the P-Card or T-Card. If abuse occurs with the card more than twice (for example, travel incidentals), cancellation is strongly encouraged.
 12. Develop procedures for state, city, and parish sales tax reimbursement for unauthorized tax-exempt purchases, including travel transactions.
 13. Maintain a list of all agency cardholders' names and their approvers including job titles.
 14. Ensure that every cardholder's business email address matches the cardholder's name in Works®. Another cardholder's email address or a personal email must not be used without prior approval from the Office of State Travel.
 15. Establish agency Controlled Billed Accounts (CBA's) and determine the proper cardholder.
 16. Develop procedures for online accounts, such as Amazon, PayPal, EBay, etc. These types of accounts, if necessary and allowed for use by an employee, must have a standalone business account or registration and must not be combined with an individual's personal account. This allows the agency to view the accounts online, verifying that all purchases are business-related, email receipts remain unaltered, and direct delivery of all purchases to the agency.
 17. Ensure that transactions are audited monthly in accordance with the requirements outlined in this policy.
 18. Agency Program Administrators and approvers must annually review spending limits and MCCs against actual usage and terminate cards that show consistently low usage for one year and adjust the limits to reflect their spending patterns.

AGENCY PROGRAM ADMINISTRATOR

The Agency Program Administrator serves as the main point of contact for all card program personnel and serves as a liaison between their agency, the Office of State Travel, and the issuing bank. The Agency Program Administrators are responsible for coordinating, monitoring, and overseeing the Agency's card program. They must ensure that key controls are in place and are operating as designed. It is mandated that the agency have at least a primary and secondary Administrator.

Expiring cards will automatically be replaced or renewed prior to the expiration date by the issuing bank and sent to the Agency Program Administrator for distribution to cardholders who have

completed the annual requirements of re-certification from the Office of State Travel's online training, the agency's internal training, and signed the most current Cardholder Agreement Form.

The Agency Program Administrators must fulfill responsibilities in the following areas:

PROGRAM MANAGEMENT

1. Keep informed of program updates/changes distributed by the Office of State Travel. Agency Program Administrators are responsible for communicating notifications and announcements and disseminating all information to the department head, cardholders, approvers, and any other agency personnel, as deemed appropriate.
2. Maintain the annual, signed agreement form for the State of Louisiana Corporate Liability Cards for all participants in the card programs. A copy of the signed agreement along with the State and agency policies, or a link to all policies, current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49 as applicable, shall be provided to the program participant.
3. Maintain files of the annual OST online certification course for all program participants.
4. Provide the State Program Administrator written notice immediately of any changes in status to the Agency Program Administrator.
5. Collaborate with the agency's department head to develop and maintain the agency's card policy and procedures to address areas specific to the state agency or areas that are not covered by the statewide policy.
6. Annually, the Agency Program Administrator, along with all cardholder approvers, shall review cardholders, set cardholder limits, and ensure appropriate utilization. Documentation shall be maintained showing compliance with this requirement to include a list of all cardholders, including a statement all were reviewed, signed, and dated. Note: The approver's agreement form cannot be substituted for this review unless the agreement form is modified to add cardholder limits.
7. Annually review the agency's card procedures to ensure compliance with all current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49, as applicable.
8. Agency Program Administrators and approvers must annually review spending limits and MCCs against actual usage and terminate cards that show consistently low usage or have been dormant for one year.
9. Issue secure user ID's for all program participants in Works®.
10. Ensure that all cardholders' job titles are listed in the Nickname field in Works®.

11. Terminate a cardholder and cancel cards through Works®.
12. Immediately inform the State Program Administrator of any potential misuse, abuse, or fraud.
13. The Agency Program Administrator must respond to monthly reviews and inquiries from the Office of State Travel within the timeframe provided in the request.

APPROVER

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 are limited to twenty cardholders and 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 monthly billing cycle log or online transactions.

The approver has the following responsibilities:

1. Obtain, review, and understand the State and agency internal policies.
2. Annually complete both the State and agency required trainings on policies and procedures and sign the Approver Agreement Form, with documentation given to the Agency Program Administrator and a copy kept on file with the approver.
3. 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.
4. 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.
5. Conduct a card program exit interview with the Agency Program Administrator and 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.
6. 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.
7. If the card becomes lost, stolen, or incurs fraudulent charges, ensure the approver or the cardholder promptly informs the Agency Program Administrator. Ensure the cardholder or Agency Program Administrator immediately notifies the bank.

8. Ensure each transaction, to the best of 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 duplicates of 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, if applicable.
 - 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 Travel Card begins on the 9th of the month and ends on the 8th of the following month.
9. 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.
10. All transactions must be approved in Works® by the approver rather than auto-signed off. An 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.

CARDHOLDERS/ACCOUNTHOLDERS

All cardholders are purchasing agents for the State of Louisiana and their individual State agencies. Cardholders are required to stay informed of all updates or changes to the program, as communicated by the Agency Program Administrators or other program-related personnel. Cardholders must have an understanding of current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49, as applicable.

To avoid the policy's spending limits, purchases should never be artificially divided. Regardless of

the amount of the Single Transaction Limit (STL) on the card, cardholders cannot circumvent it by splitting a transaction into two or more transactions.

CARD USAGE

1. 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 cardholder.
2. Annually complete all required State and agency training on policies and procedures and sign the Cardholder Agreement Form, with documentation given to the Agency Program Administrator.
3. Notify the Agency Program Administrator if fraudulent charges are noticed, as the card may need to be cancelled and another card issued.
4. Report any declining transactions to your Agency Program Administrator. After a decline, do not attempt the transaction again until the issue is resolved.
5. Immediately report a lost or stolen card by calling Bank of America at 1-888-449-2273 and your Agency Program Administrator.
6. Notify the Agency Program Administrator 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. Ensure that the account has been suspended until the cardholder returns to work.
7. 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 for 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.
8. 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. In the event that using the full account number is necessary to make a procurement purchase or travel-related purchase, caution should be exercised by the agency 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, then 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 use the travel card for travel incidentals. A traveler must present a personal credit card when checking into a hotel to cover any incidental expenses.
- Never purchase fuel or vehicle maintenance if the agency participates in the Fuel Card and Maintenance Program. However, in the event that the fuel program is not covered in a certain geographic area, the P-Card or Travel 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 in the event that an unauthorized charge is placed on one of the individual's state corporate liability cards.

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

WORKS® WORKFLOW

1. Cardholders must reconcile all transactions in Works®.
2. 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.
3. Cardholders must upload and attach a copy of the invoice or receipt, along with any supporting documentation, to the applicable single transaction in Works®. Attachments must meet the following requirements:
 - Be a PDF document
 - Be legible (e.g. not too dark, not too light)
 - Contain copies of all pages of invoices or other documents.
4. If applicable, the cardholder must add accounting codes to the GL segments. (Required for LaGov agencies)

Cardholder's must sign off on all transactions timely. Only after both the cardholder and the

approver sign off on the transactions will the monthly credit limits refresh.

VI. DECLARED EMERGENCY

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 the 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) \$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.

VII. DOCUMENTATION

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 the 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.

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

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

If a cardholder does not obtain a receipt and a duplicate cannot be obtained, the cardholder should follow their agency’s internal procedures related to the use of 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.

MINIMUM DOCUMENTATION REQUIREMENTS

PURCHASES FOR GOODS AND SERVICES

- Legible itemized receipt

TRAVEL RELATED EXPENSES

Non-Routine Travel

Travel Authorization along with:

- 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 (PPM49)

Routine Travel

- 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 (PPM49)

Note: Blanket/Annual Travel Authorizations must be made available upon request from the Office of State Travel.

FOOD PURCHASES (must have prior approval)

- Itemized receipt
- Special meals and student group meals, including athletics, must include sign-in sheet.

Additional documentation steps that are strongly encouraged, and would strengthen controls in the

review process, include:

- Documenting the reason for the purchase on the receipt, along with signature from cardholder and approver
- Inventory-type purchases (electronic, etc.) 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.

RECORD RETENTION

Works® electronically maintains all system entries and scanned supporting documentation for a minimum of 3 years, and is available upon request for up to 7 years. If an agency requires documentation retention for more than 7 years, it is the responsibility of the agency to obtain the transaction data.

Transaction documents and documents related to the issuance of accounts to employees must be maintained according to the requirements of the agency’s record retention policy.

VIII. FRAUD AND MISUSE

All program participants or anyone associated with the program who knowingly, or through willful neglect, fails to comply with the requirements may be subject to suspension or termination of account privileges or other disciplinary action, up to and including termination of employment and criminal prosecution to the fullest extent of the law.

FRAUDULENT PURCHASES

Any use of the card that is determined to be an intentional attempt to defraud the State of Louisiana for personal gain is prohibited. 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 that show that the actions of the employee have caused impairment of 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 Inspector General, and the Director of the Office of State Travel. Also, the agency’s policy should state the procedures regarding repayment of funds including actions taken, timeframe for repayment, and consequences if repayment is not made in accordance with the agency’s policy.

Any recognized or suspected misuse of the State’s credit card(s) should be immediately reported to the Agency Program Administrator and reported to the State of Louisiana Inspector General’s Fraud and Abuse Hotline at 1-866-801-2549. For additional information, visit:

<http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pnid=0&pid=4&catid=0>.

(This may be done anonymously)

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 official 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.

NON-APPROVED PURCHASES

A purchase made by a cardholder for which payment by the State is unapproved. A non-approved purchase differs from a fraud 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.

When a non-approved purchase occurs, the cardholder should be counseled to use more care in handling 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 should be made to pay for the non-approved purchase. Should another incident of a non-approved purchase occur within a twelve month period, the agency's appointing authority should consider revocation of the card.

IX. SECURITY

Each cardholder, Agency Program Administrator, auditor, cardholder approver, or any other employee participating in the program is responsible for the security of their card, Works® user ID(s) and password(s), and therefore should:

1. Recognize that the P-Card and Travel Card are the property of the State of Louisiana, and the cardholder is responsible for the physical security and control of the card and its appropriate use.
2. Keep cards in a secure location that only the cardholder can access when not in use. Cardholders are responsible for the card's security and any transactions made against it, as well as ensuring that purchasing guidelines and internal controls are followed. The cardholder is also responsible for maintaining the security of card data such as the account number, pin number, expiration date, and card verification value (CVV), the 3-digit security code located on the back of the card. Note: CBA's are issued in the agency's name only, with each account assigned to a single individual.
3. Never display the card account number, Works® user ID, or passwords around their work area.
4. Never give the card account number, user IDs or passwords to someone else.
5. Never email the full account numbers, user ID numbers, or passwords, or store the full account numbers in supporting documentation. Caution should be exercised by the agency to ensure that the full account number is used in a secure environment with a valid vendor or website and never filed with the entire account number. Account numbers must be blacked out or removed before storing the documentation.
6. Secure the assigned Works® application user IDs. Never leave the work area while logged into the system or leave log-in information lying in an unsecured area.

X. 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 to 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 credit.

If the issue is not resolved, the Statement of Disputed Item Form can be obtained on the Office of State Travel's website. The form must be completed, 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 P O 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.

Sales tax is not a disputable item. The cardholder must inform merchants that the purchase is exempt from Louisiana sales tax and provide the tax exemption number.

XI. LOUISIANA STATE SALES TAX

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

1. 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.
2. It is the cardholder's responsibility to ensure that state sales tax is not charged. Cardholders 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 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.
3. In the event Louisiana State sales tax is charged and a credit is warranted, it will be the cardholder's responsibility to have the vendor merchant (not Bank of America) issue a credit to the cardholder's account.
4. Credits cannot be obtained by any other method, including but not limited to cash, gift cards, or store credit.

XII. SURCHARGES, PROCESSING, AND CONVENIENCE FEES

Surcharges, processing fees, and convenience fees may be paid at the discretion of the agency. It is the responsibility of the cardholder and the agency to determine if these charges are acceptable. Suppliers cannot charge both a surcharge and a convenience fee.

XIII. AUDIT REQUIREMENTS

A random selection of transactions and supporting documentation must be audited monthly by a second party; either the agency's fiscal section or the Agency Program Administrator. To maintain segregation of duties, the Agency Program Administrator or second reviewer(s) cannot be an approver and cannot have the responsibility of auditing the mandatory monthly reports.

Agencies are responsible for performing post-audits of transactions to monitor appropriate use while verifying that purchases are made in accordance with the Statewide Card Policy, all current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49. All transactions must have a receipt. The receipt and any supporting documentation must be uploaded electronically to Works® and attached to the applicable transaction. Receipts must not be edited, and they must be readily available to auditors when requested. The agency is responsible for securing and archiving transaction data as required by the business operations of the agency. In Works®, data is available in real-time for up to 3 years or by request for up to 7 years. VISA IntelliLink data is only available for a 27-month rotating period. If an agency requires a retention period beyond what is stated above, it is the agency's responsibility to obtain and archive the transaction data on an annual basis.

It is the agency's responsibility to make certain that transactions are for a business purpose and have a legitimate business need for the cardholder. In the event that a transaction is being investigated, the cardholder must explain and justify the transaction being questioned. Based on the cardholder's explanation, the agency should address the situation accordingly.

Agency Program Administrators are required to run and review mandatory monthly reports through Works® and Visa IntelliLink. In addition to the mandatory reports, others have been created and designed as additional tools to assist in policy compliance. A list of the monthly mandatory reports can be found on the Office of State Travel's website. The agency must maintain all documentation, findings, and replies, including screen prints of reports generating no data, from the mandatory monthly reports making them readily available for any potential internal or external audits.

Monthly certification that the above procedures have been conducted must be certified in LEO by the 14th (P-Card) and the 16th (Travel Card) of the current month for the billing cycle ending 30 days prior. The certification will indicate that agency personnel administering the card program have generated the required reports, all requirements listed in the policy have been completed, and necessary findings have been investigated, documented, and handled appropriately.

The agency will use reports as a tool to identify cardholders who might require a refresher training course, re-certification of the State's online training, counseling, card cancellation, and potential changes to their limits, profiles, and MCC groups.

A PDF Billing Cycle Purchase Log is available electronically. The Works® data is generated at the time of the report request with the most current signoff information, including the date and time stamp of the approval captured in the audit tracking. Always ensure that the correct cycle period/dates are entered when printing the log report. Cycle dates for the program begin on the 6th of the month and end on the 5th of the following month for the P-card. Cycle dates for the Travel Card begin on the 9th of the month and end on the 8th of the following month.

XIV. RECONCILIATION AND PAYMENT

Agencies must develop internal reconciliation procedures to timely reconcile their monthly statements and address any issues with Bank of America before the payment due date. Reconciliation procedures ensure timely payment and/or allocation of transactions to the general ledger. (Note: LaGov agencies are mandated to utilize the accounting function in WORKS®)

LaGov agencies must enter accounting distribution information for Business Area/Cost Center/Fund/GL Segment if required by their agency in Works®. Agency policy will determine who provides this information and how it is transmitted to the accounting department.

It is the responsibility of the Agency Program Administrator to contact the issuing bank if the agency's master statement is not received on time. Agencies should complete the reconciliation prior to the payment's due date.

NON-LAGOV AGENCIES

All charges made to the corporate account must be reviewed, approved, and reconciled. Agencies will reconcile and distribute costs to their accounting system in a timely manner, in accordance with agency policies and procedures.

Non-LaGov Agencies that do not receive an interface to their accounting system will be responsible for ensuring that the reconciliation is completed. All payments must be made in full by the payment due date. Payments must be made with one electronic funds transfer (EFT) to Bank of America and should be setup for automatic payments.

LAGOV AGENCIES

LaGov Agencies must establish and assign default accounting codes for each cardholder in Works®. The agency will be responsible for maintaining the accounting codes, and the cardholder defaults when there is a change in the agency's structure. Works® will be setup to validate accounting codes. When there is a timing issue that results in a transaction being interfaced with an accounting code that is no longer valid in LaGov, the transaction will post to a default fund/cost center.

LaGov Accounting sections must 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 exists, the agency accounting department should contact the Agency Program Administrator. The Agency Program Administrator must work with their Bank of America Account Specialist to determine how the discrepancy will be corrected. The agency accounting department must make the appropriate entry in LaGov to correct the discrepancy. This must take place prior to the 20th of each month in order for the payment to be made on the 25th.

Charges made to the corporate account must be reviewed, approved, and reconciled. The charges will be posted based on the default coding assigned in Works®. As part of the reconciliation, the agency accounting department must move these charges to the appropriate account assignment values (GL/Business Area/Fund/Cost Center, etc.).

If a cardholder's transaction posts to the default fund/cost center defined in LaGov, then an error has occurred. The Interface Error Report may be used to identify the reason the transaction was posted to the default. The Agency Program Administrator and/or accounting department must take steps to resolve the items on the report. This should be done prior to receiving the next month's statement to prevent reoccurring errors. Cardholders who repeatedly have allocation errors should be counseled and retrained on the Works® coding.

LaGov agencies must enter a journal voucher to credit the default account codes and debit the appropriate GL/Fund/Cost Center, etc. Note: Payment for all LaGov agencies will be made automatically on the 25th of each month, regardless of the status of the reconciliation process.

LaGov agencies must reconcile the billing statement at the corporate account level with the electronic payment made to Bank of America. Each month, all charges and/or credits should be cleared from the default account codes for LaGov agencies.

XV. WAIVERS

EXCEPTIONS

The Director of State Travel, or designee, may waive in writing any provisions of these regulations when in the best interest of the State.

Exception requests must be submitted using the Exception Request Form that can be found on the Office of State Travel's website.

XVI. STATEWIDE CARD POLICY ACKNOWLEDGEMENT

The department head and Agency Program Administrators, by signing this Statewide Card Policy dated _____, acknowledge and accept responsibilities in the administration of this Program as outlined herein. A signed copy of this acknowledgment must be submitted to the Office of State Travel.

AGENCY NAME

DEPARTMENT HEAD SIGNATURE

(PRINTED NAME)

PROGRAM ADMINISTRATOR SIGNATURE

(PRINTED NAME)

PROGRAM ADMINISTRATOR SIGNATURE

(PRINTED NAME)

DATE