



## Purchasing Card Policy

### Corporate Liability “LaCarte” P-Card Policy

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| <b>Policy #:</b>              | PP001.2                 |
| <b>Policy Type:</b>           | University              |
| <b>Responsible Executive:</b> | VP for Business Affairs |
| <b>Responsible Office:</b>    | Purchasing              |
| <b>Originally Issued:</b>     | May 5, 2016             |
| <b>Latest Revision:</b>       | May 11, 2025            |
| <b>Effective Date:</b>        | May 11, 2025            |

#### I. Policy Statement

The University of Louisiana at Monroe’s Purchasing Card (P-Card) Policy establishes minimum standards for possession and use to ensure compliance with the State of Louisiana’s Corporate Liability “LaCarte,” P-Card program.

The use of the P-Card Program for purchases must comply with current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, Statewide Card Policy, internal agency policies and procedures, and/or PPM49 as applicable. All must be followed when using and administering the P-Card and this policy.

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.

The agency should evaluate its internal policy and procedures at least annually to ensure compliance with all policies. Any exception to the State’s 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 the 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 job duties. The P-Card is the preferred mechanism for payment of eligible and authorized expenses. Use of P-cards improves efficiency and reduces costs by:

- Providing a convenient way to pay for goods and services
- Keep employees from having to use personal funds and request reimbursement
- Reducing the need to request purchase orders and check requests
- Providing prompt payments to vendors

## II. Purpose of Policy

The purpose of this policy is to provide: specific information on how to obtain a P-Card, clear information on the appropriate use of the card, the requirements of the Program Administrator, Approver and Cardholder associated with use of the P-Card, and procedural information related to card transactions, accounting and statement reconciliation.

## III. Applicability

This policy is applicable to all faculty, staff, and administrators who obtain a P-Card, and all those who are responsible for the monitoring and approval of P-Card purchases for compliance.

## IV. Definitions

**Accountholder/ Cardholder** – refers to an employee who has received a State of Louisiana Card (P-Card).

**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 the card program.

**Approver** – The Cardholder's supervisor or the most logical supervisor at least one level higher, is responsible for approving transactions online.

**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.

**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®.

**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 "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 "Fraud and Misuse".

**Cardholder** – A State of Louisiana employee whose name appears on the P-Card and is given authority to make purchases within preset limits on behalf of the agency.

**Cardholder Enrollment Form** – initiates the P-Card issuance process for the Cardholder.

**Cycle Limit** – refers to the maximum spending (dollar) limit a P-Card can charge within a billing cycle. These limits should reflect the individual's purchasing patterns. These are preventative controls and, as such, 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 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** – Any transaction, intentionally made that does not have the cardholder’s authorization is not for Official State Business. See definition of “card misuse” and “card abuse” and Fraud Misuse”.

**Incidental Expense** – Expenses incurred while traveling on official state business, which are not allowed on the state liability P-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 taxi; phone calls and any other expense not allowed on the State Liability P-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 “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 which 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 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 source.

**Program Administrator** – Person responsible for administering and managing the LaCarte Program at the Agency level and acts as the main contact between the agency, the State and the issuing bank.

**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, original 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 P-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, should be used judiciously.

**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.

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

## V. Policy Procedure

All program participants, (e.g. Program Administrators, Cardholders, and 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 in order to remain as a program participant.

All program participants must sign the most current State of Louisiana Corporate Liability P-Card Program Agreement Form for the applicable program role on an annual basis. Agreements acknowledge and outline the applicable responsibilities under the program. Forms must be given to the Program Administrator and copies provided to the Approver.

Cardholders and Approvers are required to complete University developed training on both State's policy and ULM's internal policy and procedures before cards can be issued, as well as complete annual refresher training thereafter to remain active in the program. Proof of annual training for all program participants is required to be kept on file to include date of training and participants.

Cardholders and Approvers are required to complete the appropriate Enrollment / Annual Review Form before new cards can be issued, as well as annually.

The P-Card may be used for departments purchasing goods directly from vendors for transactions, generally up to \$5,000, within the current Small Purchase Executive Order limit. Specific limits include the single transaction limit and the cycle limit. These will vary by individual and department, and are approved by the Program Administrator.

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

This program does not allow for travel or travel-related expenses. Traveler's should utilize an individual Travel Card (T- Card) or Department's CBA.

### **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. The P-Card can be used with any merchant that accepts Visa as a form of payment.

### **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 ULM 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 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.

#### **Obtaining and Retaining a P-card**

The Unit/Budget/Department Head initiates the request for a P-card for each prospective cardholder under his/her jurisdiction by completing a [P-Card Cardholder Enrollment & Annual Review Form](#) and forwarding it to the ULM Program Administrator. The cardholder must complete a [P-Card Cardholder Agreement Form](#) before a card/account is issued.

The Unit/Budget/Department Head will:

- a. Assign spending limits per transaction; (Note: limits higher than \$5,000 must be approved by the Office of State Travel);
- b. Assign spending limits per day/cycle; and
- c. Ensure that the cardholder's ULM's email address matches the cardholder's name.

The P-Card Cardholder Agreement Form is to be forwarded to the ULM Program Administrator for final approval and processing, along with proof of training completion.

The ULM Program Administrator will ensure that the required training on the use of the card is completed and contact the cardholder after receiving the new card from the BOA. New cardholders, current cardholders as well as cardholder approvers are required to complete annual in-house Travel Card/CBA training provided by ULM as well as the statewide OSP training. Each cardholder is to pass the OSP training with a score of 90 and provide the training certificate to the Travel Card/CBA Program Administrator before receiving and using a P-Card.

Current cardholders, cardholder approvers and the program administrators are required to complete the corresponding agreement and enrollment/renewal forms annually.

By signing the agreement form, the individual acknowledges understanding the procedures and responsibilities associated with the Travel Card/CBA program requirements, procedures and guidelines. Requests for a higher STL may be requested to a program administrator by submitting another enrollment & annual review form. However, a higher STL than \$5,000 must be submitted to the Office of State Travel on an exception request form.

Expiring P-cards will automatically be replaced/renewed prior to expiration date by the issuing bank. All replacement/renewed cards will be sent to the ULM Program Administrator for proper distribution.

### **Training**

ULM provides 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.

All program participants must complete ULM's training on 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.

### **Cardholder**

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 ULM Program Administrator, or other program-related personnel. Cardholders must have an understanding of current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, ULM policies and procedures and/or PPM49 as applicable on use of the P-Card.

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.
2. Annually complete all required State and ULM training on policies and procedures and sign the Cardholder Agreement Form, with documentation given to the ULM Program Administrator.
3. Notify the ULM Program Administrator if use of a card has changed and lower or higher limits are necessary.

4. Notify the ULM Program Administrator if fraudulent charges are noticed, as the card may need to be cancelled and another card issued.
5. Report any declining transactions to your ULM Program Administrator. After a decline, do not attempt the transaction again until the issue is resolved.
6. Immediately report a lost or stolen card by calling Bank of America at 1-888-449-2273 and your ULM Program Administrator.
7. Notify the ULM Program Administrator prior to an extended leave of absence of the Cardholder and/or Approver. 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.
8. 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.
9. 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, 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 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 P-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 since ULM 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 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

Cardholders must reconcile all transactions in Works®.

1. 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.
2. 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.
3. If applicable, the cardholder must add accounting codes to the GL segments.

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.

#### Approver

The Approver is the ULM employee who 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 P-Card log/online transactions.**

#### Responsibilities

1. Obtain, review, and understand the State and ULM internal policies.
2. Annually complete both the State and ULM required trainings on policies and procedures and sign the Approver Agreement Form, with documentation given to the ULM 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 ULM 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 ULM 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 ULM Program Administrator.
7. If the card becomes lost, stolen, or incurs fraudulent charges, ensure the approver or the cardholder promptly informs the ULM Program Administrator. Ensure the cardholder or ULM 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.
  - All receipts and supporting documentation are scanned into Works® tied to the appropriate transaction and reviewed against the receipt and supporting documentation.
  - Is not a duplication of personal request and/or reimbursements via Check Request or other means.
  - Does not include Louisiana State sales tax.
  - Transactions have been coded properly for payments as outlined in the ULM policy and procedures and as required in Works®.
  - When using funds requiring approvals in addition to the Approver, ensure that the applicable signatures of the Approving Agent, Financial Manager, Principal Investigator, Grants and/or Foundation are on the actual receipt that is attached AND uploaded to the appropriate transaction in Works. Approvals via email are also accepted if the email clearly documents the transaction details and the approval is uploaded in Works.
  - 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.
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.

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.

Understand that failure to properly fulfill responsibilities as a P-card Approver 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 ULM Program Administrator, and possibly ULM President, and internal audit section.
- Disciplinary actions, up to and including termination of employment.
- Legal actions, as allowed by the fullest extent of the law.

Policies are often supported by documented procedures or guidelines. Procedures state what steps need to be taken, and in what order, to meet the policy requirement. Procedures include information as to the; who, what, when and where of the policy. The more detailed information found in procedures or guidelines supports the more broadly stated information found in the policy. Therefore, documents containing procedures which support the implementation of the policy should be identified in this Section with links to the actual document included. As procedural content may evolve over time as new tools emerge and new processes are designed, it is recommended that the Responsible Office create and maintain procedures in a separate document.

### **Program Administrator**

The ULM Program Administrator serves as the main point-of-contact for all card program personnel and serves as a liaison between ULM, the Office of State Travel, and the issuing bank. ULM's Program Administrators are responsible for coordinating, monitoring and overseeing the Purchasing Card Program, ensuring that key controls are in place and are operating as designed. It is mandated that ULM have at a minimum of both a Primary and Secondary Program Administrator. Any or all of the following administrative responsibilities may be delegated to another individual, however any person with any administrative roles may not possess a card.

Expiring cards will automatically be replaced or renewed prior to the expiration date by the issuing bank and sent to the ULM 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 ULM Program Administrator 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 Heads, Cardholders, Approvers, and any other ULM personnel as deemed appropriate.
2. Maintain the annual, signed agreement form for the State of Louisiana Corporate Liability P-Card Program for all participants of the P-Card Program. 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, 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 P-Card Program Administrator written notice immediately of any changes in status to the Agency P-Card 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 ULM 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 ULM'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. ULM 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.
14. Along with the Cardholder's Approver, evaluate Cardholder spending limits against actual usage annually and terminate cards that show consistently low usage or have been dormant for one year.
15. Issue secure user ID's for each Cardholder, Approver, Accountant, Auditor, and ULM Program Administrator in all Works.
16. Request cards and setup new users in Works, and performing any maintenance necessary for agency Cardholders.
17. Ensure that all program participants' job title is listed in the Nickname Field in Works.
18. Terminate a Cardholder's status as a Cardholder and canceling P-Cards through Works.

19. Immediately inform the State P-Card Program Administrator of any misuse, abuse or fraudulent use of a P-Card.

### **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 ULM 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 (and unless prior approval is obtained, all shipped orders must be delivered to a ULM Facility address). 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. More than three uses of the form in a fiscal year without prior approval from the Program Administrator may result in the suspension of card privileges for a period of time.

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

#### **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.

### **University President**

The University President is responsible for all card activity of the agency, ensuring that the program is in compliance with all requirements, and designating the ULM Program Administrators for the State of Louisiana Corporate Liability Cards. Changes to the ULM Program Administrators or University President 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 University President. The completed form should be emailed to the State Program Administrator. The State Program Administrator will forward the changes to the issuing bank.

### **Allowable P-Card Transactions**

The P-Card can be used for the transactions listed below, and each purchase must fall within purchasing guidelines.

- a. Books & Subscriptions
- b. Institution Memberships
- c. Mail Transportation Services
- d. Materials and Supplies
- e. Office Supplies
- f. Scientific and Lab Supplies

### **The P-Card may not be used for the following purchases:**

- a. Alcoholic Beverages
- b. Auto Rentals / Leases
- c. Cash Advances or Wire Transfers
- d. Cell Phones
- e. Clothing \*
- f. Consultants and Speaker Fees / Honorariums
- g. Controlled Substances (prescription drugs, narcotics, etc.)
- h. Entertainment Costs (ski tickets, concerts, tours, etc.)
- i. Food / Meals \*\*
- j. Gifts / Gift Cards / Gift Certificates

- k. Personal Purchases
- l. Postage Stamps
- m. State Contract Purchases (purchases must be reported to the State)
- n. Travel and Travel-related expenses
- o. Water (for personal or office consumption)
- p. 1099 Reportable Vendors

\* Pre-approval, from the ULM Program Administrator, is required to purchase clothing utilizing state funds. Exceptions include the purchase of uniforms for Physical Plant, ULM Police Department, Residential Life, approved student groups under Student Affairs, and Athletics. If clothing purchases are made without prior approval, approval must be obtained from the ULM Foundation to utilize a foundation account for payment.

\*\* The only food purchases that are authorized for purchase with the P-Card are those that involve purchases by, or on behalf of, the President to be used for entertaining guests at the Bon-Aire University Residence; for purchases for the Terrace and University House; approved Student Affairs activities; approved Athletics activities; or for purchases used for an academic purpose (e.g. Child Development Center, props for theater use, or for use in physical or occupational therapy environments). Other exceptions may be granted by the University President and Office of State Travel via the ULM Program Administrator as needed.

Louisiana State sales tax is not to be charged on P-Card purchases. Cardholders should make every effort at the time of purchase to avoid being charged Louisiana state sales tax. In the event state sales tax is charged, it is the Cardholder's responsibility to have the vendor issue a credit to the Cardholder's account.

Should state taxes be included in a transaction and the Cardholder fails to resolve the issue with the merchant, the Cardholder is responsible for reimbursing the tax.

### **Card Cancellation**

If a card needs to be cancelled, the approver and/or cardholder should notify the ULM program administrator. All tasks and responsibilities are to be completed.

The card needs to be returned to the ULM program administrator for disposal and the cardholder should be removed from the Works system, unless the cardholder is still an employee of the state of Louisiana and subject to another card or role.

A card must be used every 12 months at a minimum. A card may be retained if approved by the Office of State Travel, but it must be cancelled if a request is denied. If approved, the card must be cancelled if not used within a 24-month period of the last use. The card is to be returned to the ULM program administrator for disposal.

### **Record Retention**

Works® electronically maintains all system entries and scanned supporting documentation for a minimum of three (3) years and is available upon request for up to seven (7) years. Transactional documentation must be retained in the department of record for a minimum of three (3) years.

Documents related to the issuance of accounts to employees must be maintained in the centralized location for a minimum of five (5) years.

### **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.

The Cardholder shall be responsible for repayment of funds in accordance within 30 days, unless otherwise approved by the ULM Program Administrator. If funds are not repaid within 30 days, the university shall reserve the right to withhold the funds from the employee's paycheck until all funds have been returned.

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:

<https://oig.louisiana.gov/submit-a-complaint/> (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.

## **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.

## **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 ULM 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.

**Emergency Purchases** - In the event the Governor declares a state of emergency, the P-Card may be changed to allow higher limits and opening of certain MCC codes for essential employees that would be active during an emergency situation and not for ALL Cardholders. An emergency profile has been created in Works® which shall not exceed the following limits, without prior approval from Office of State Travel: SPL (single transaction limit) \$25,000 and a monthly credit limit of \$100,000. Travel and Restaurant MCC Groups may be removed if determined to be necessary for group accommodations, however the Cash MCC 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.

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

## **VI. Enforcement**

The ULM Program Administrator is responsible for enforcement of the policy. See the policy procedure section for detailed information about violations of the policy.

## **VII. Policy Management**

Upon adoption, the University’s Vice President for Business Affairs shall be the Responsible Executive for the management of this Policy. The State P-Card Policy requires yearly updates as mandated by the Office of State Travel. Periodic updates will need to be addressed as warranted by ULM or the Office of State Travel.

## **VIII. Exclusions**

Exceptions to this policy, or its procedures will be reviewed on a case-by-case basis. Approvals must be granted by the Office of State Travel via the ULM Program Administrator. In certain cases the Division Head or University President may grant approval.

## **IX. Effective Date**

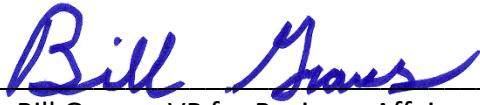
The policy will be in effect upon the date signed by the University President.

## X. Adoption

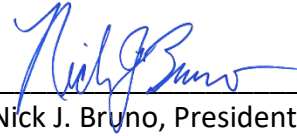
This policy is hereby adopted on this 11<sup>th</sup> day of May 2025.

Recommended for Approval by:

Approved by:



Dr. Bill Graves, VP for Business Affairs



Dr. Nick J. Bruno, President

## XI. Appendices, References and Related Materials

[Appendix A – Statewide Card Policy](#)

[Appendix B – ULM P-Card Webpage](#)

[Appendix C – Cardholder Enrollment / Annual Review Form](#)

[Appendix D – Cardholder Agreement](#)

[Appendix E – Approver Enrollment / Annual Review Form](#)

[Appendix F – Approver Agreement](#)

[Appendix G – Program Administrator Information](#)

[Appendix H – Program Administrator Agreement](#)

[Appendix I – OSP Training](#)

[Appendix J – ULM Training](#)

## XII. Revision History

Original adoption date: May 5, 2016 Revised Date: September 27, 2018

Revised May 11, 2025: Revised due to a new Statewide Card Policy of the Office of State Travel that replaced purchasing and travel card policies, effective October 1, 2024.