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# **SOUTHEASTERN**

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LOUISIANA UNIVERSITY

## Purchasing Card (LaCarte) Policies and Procedures

**May 5, 2021**

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## **INTRODUCTION**

Southeastern Louisiana University has entered into an agreement with the State of Louisiana and Bank of America that provides qualified employees with a Visa P-Card. Using the P-Card benefits the University and its vendors through:

- Prompt payments to vendors
- Reduced processing costs and paper flow
- Controlled decentralization of Purchasing

The P-Card provides the University with a system that is efficient, flexible, and convenient for departments making purchases directly from vendors for transactions up to the card's single transaction limit within the current small purchase executive order and the state's travel policy PPM49 (if travel is allowed for the card). The P-Card simplifies the way departments may order small dollar goods from vendors that accept the Visa credit card.

The P-Card Program is designed to delegate the authority and capability to purchase small dollar items directly to the end user or department. Use of the card enables cardholders to purchase non-restricted items directly from vendors without the issuance of a requisition or a purchase order.

Southeastern also utilizes Controlled Billed Accounts (CBAs) that are available as part of the P-Card Program. The CBA is a credit account (no actual card is issued) that can be used for large travel expenditures, such as lodging and airfare for athletic teams and group travel. It is used to make the purchase directly to the vendor without any delays in payment to the vendor, and it eliminates the need for subsequent reimbursement to the employee.

As a State agency, Southeastern Louisiana University is bound by certain State and Federal regulations and laws. To ensure compliance with these requirements, cardholders and CBA account holders must adhere to the guidelines outlined in the Cardholder Agreement Form (see Exhibit I). Transaction approvers must adhere to the guidelines outlined in the Approver Agreement Form (see Exhibit II). The policies in the agreement, as well as any revisions by the Purchasing Department pertaining to the program, must be followed when using the P-Card or approving transactions.

## I. Louisiana "LaCarte" Purchasing Card

Louisiana "LaCarte" P-Card is a Visa Card used by Southeastern Louisiana University employees to make purchases up to the card's single transaction limit per transaction (including shipping and handling) within the current small purchase executive order and in accordance with the state's travel policy PPM49, if approved for travel. It is the preferred purchasing tool used to purchase low cost materials.

**A card's single transaction limit at Southeastern is no more than \$1000 unless approved for a limit up to \$5000 on a case-by-case basis by the Director of Purchasing.**

### A. How Your Card May Be Used to Purchase Materials

Before purchasing, the cardholder must confirm that:

1. The transaction does not exceed the card's single transaction limit (\$1000 for most cardholders) including shipping and handling charges;
2. The transaction does not cause the monthly spending limit to be exceeded;
3. The transaction does not fall within one of the excluded merchant groups/spending categories;
4. The transaction does not involve a purchase of one of the types listed in Exhibit III, unless preapproved.
5. The transaction is supported by the appropriate informal quotes, when applicable.

### B. Travel Charges on the P-Card or CBA

The procurement card or a CBA account **must be used** for team or group travel charges. The travel coordinator for the group must work with the P-Card administrator after a SA (Spend Authorization) is approved to allow the travel charges for airfare (including baggage fees), lodging, vehicle rentals, fuel (when the fuel card is not accepted) and meals.

For individual travel that has been pre-approved due to unique travel circumstances, a SA (Spend Authorization) must be approved in Workday and use of the P-Card must be approved by the P-Card administrator.

C. Purpose and Benefits of Using the P-Card

1. To simplify and reduce costs of the purchasing and payment process, where applicable. The cardholder uses the card to make the purchase from suppliers without completing purchase orders or requisitions. All State of Louisiana and Southeastern Louisiana Purchasing rules and regulations must be followed; only the method of payment has changed.
2. To simplify and reduce the number of Supplier Invoice Requests processed. To reduce the number of requisitions entered in Workday. One monthly invoice is paid to Bank of America versus handling large volumes of low dollar invoices.
3. The P-Card process pays the suppliers within two business days of requesting payment for merchandise provided.

D. P-Card Cycle

1. Cardholder presents P-Card to supplier at time of purchase.
2. Suppliers receive remuneration from Visa within two business days of requesting payment for merchandise provided.
3. Approximately 2 days after using the card for a purchase, the cardholder will receive a notice from Workday that a transaction is waiting for coding to the correct Funding Source/Expense Item and the cardholder's signoff.
4. Within 2 business days after receiving the above notification from Workday, the Cardholder should complete the coding and signoff. Signoff consists of coding the correct Funding Source and Expense Item, leaving an appropriate comment and scanning the supporting documentation. Depending on the Funding Source and type of purchase, the transaction may have to be approved by Client Services and/or Office of Sponsored Research Programs. The transaction will then go to the cardholder's approver, where applicable.
5. Within 2 business days after receiving notification from Workday, the supervisor should complete the approval process for the transaction.

***NOTE: Transactions not signed off within two working days may result in card suspension. Multiple suspensions may result in loss of card privileges.***

6. At the end of each monthly billing cycle, a transaction statement will be sent to the cardholder (or their proxy reconciler). Within 10 days, a paper copy of the statement with approver and cardholder signatures must be returned to Southeastern's Procurement Card Office with the original receipts for the listed transactions.
7. Southeastern Louisiana University remits payment to Bank of America within 25 days of statement date.
8. Transactions that have been signed off in Workday by Cardholder and Approver/Manager are posted to the Funding Source, but the process may take several days to complete.

Exhibit IV provides a summary of the coding and documentation timeline.

### E. Card Misuse

1. Fraud Purchase - any use of the procurement card which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others.

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

Any recognized or suspected misuse of the P-Card program should be immediately reported to Southeastern's P-Card Administrator and may be anonymously reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549, or for additional information you may visit <http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pnid=0&pid=4&catid=0>.

2. Non-Approved Purchase - a purchase made by a State cardholder for which payment by the state is unapproved. A non-approved purchase differs from a fraud purchase in that it is a non-intentional misuse of the procurement card with no intent to deceive the agency for personal gain or for the personal gain of others.

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

When a non-approved purchase occurs, the cardholder will be counseled to use more care in handling the procurement card. The counseling will be in writing and maintained in the employee's file for no longer than one year unless another incident occurs. The employee may be made to pay for the item purchased inappropriately. Should another incident of a non-approved purchase occur within a 12 month period, the cardholder's account may be cancelled.

3. Disallowed Charges – charges made via a procurement card program for official state travel that are not made in accordance with PPM 49 Travel Guide. A disallowed charge differs from a fraud purchase in that it is a non-intentional misuse of the procurement card with no intent to deceive the agency for personal gain or for the personal gain of others.

When a disallowed charge occurs, the cardholder will be counseled on the use of the procurement card for travel purposes. The employee will be required to reimburse the University within 30 days from the return travel date. If the employee fails to reimburse the University, the funds will be payroll deducted.

### F. Cardholder's Responsibilities

#### a) General Responsibilities

1. The card is used for purchases up to the card's single transaction limit (including shipping and handling charges) within the current small purchase executive order and PPM49 if approved for travel. The transaction and credit limits on the card have been approved by the University Purchasing Department. The P-Card delegates the expenditure and purchasing authority, up to the card's single transaction limit, to the authorized cardholder.

Note: It is the responsibility of the cardholder to verify sufficient funding exists in the specified Funding Source and Expense Item PRIOR to initiating the P-Card transaction.

2. The P-Card remains the property of Bank of America. It may not be transferred, assigned to, or used by anyone other than the designated cardholder. The cardholder will surrender the P-Card upon request to Southeastern Louisiana University or any authorized agent of Bank of America.

3. Southeastern Louisiana University retains the right to cancel or suspend a cardholder's privileges. Cards may be revoked for misuse or non-compliance with procedures and/or the Cardholder's Agreement (Exhibit I). The first offense will prompt a written notification from the P-Card Administrator who will also notify the Department Head and/or next-level supervisor. Second Offense (of the same nature) will result in card suspension. The card may be reactivated after an on-line or in-person training session.

Continued misuse or non-compliance will require that a committee comprised of the next-level supervisor, a peer, and the P-Card Administrator, review the offense. The committee will make a decision on how to handle the offense which could include permanently revoking the card. If the cardholder disagrees with the committee's decision, then the cardholder has TEN DAYS to appeal the committee's decision. The cardholder submits the appeal, in writing, to his/her next-level supervisor's next-level supervisor. In instances of card misuse, the cardholder will have TWO pay periods to resolve the matter or the amount can be deducted from the cardholder's paycheck.

4. State sales tax should not be charged on card purchases. Cardholders should make every effort at the time of purchase to prevent being charged state and local sales tax. The tax exempt number is printed on the front of the P-Card. Cardholder will notify the vendor BEFORE the purchase is rung up that the purchase is tax exempt. In the event state sales tax is charged, the cardholder will be responsible to have the vendor/merchant issue a credit to the cardholder's account by the next statement period.

State and local sales taxes may be charged on travel related items in compliance with PPM 49 Travel Guide. It is the employee's responsibility to furnish a Louisiana hotel with the "Governmental Employees Hotel Lodging Sales/Use Tax Exemption Certificate". (Exhibit V)

5. Merchants may include a surcharge or convenience fee. VISA and MasterCard have strict merchant guidelines governing the assessment of the fees and may not exceed 4%.

### b) Ordering and Receiving of Materials

The cardholder is responsible for ensuring receipt of materials and resolving any receiving discrepancies or damaged goods issues. (For disputes or questions, see item g.)

1. Ask the supplier if they will accept Visa.

2. The card is used for payments up to the card's single transaction limit. Ask the supplier to calculate the total value of the order, including shipping, handling charges and freight costs. Advise vendor that Southeastern Louisiana University is tax exempt. If the total charge is over the card's single transaction limit the card cannot be used.
    - Do not split a transaction into two or more transactions to get below the single transaction limit.
    - Violation of this policy may result in cancellation of your card.
  3. Obtain from the supplier a sales receipt or invoice which itemizes the order.
- c) Telephone and Internet Orders
1. Provide the supplier with your complete shipping instructions. The vendor should address all merchandise for shipment to a Southeastern campus address. For Central Receiving, the address should be provided as follows:

Southeastern Louisiana University  
Receiving Station for (your name, street address, department, building and room number)  
2400 N Oak Street / BLDG M4  
Hammond, LA 70402
  2. Instruct the supplier to include in the delivery package a sales receipt, invoice, or the P-Card charge slip itemizing the order.
  3. Instruct the supplier to send any sales receipt or invoice directly to you rather than the Purchasing Department. This will avoid the possibility of having the same invoice paid twice.
  4. Purchases from Amazon, eBay, PayPal, and other online account vendors must be made via the "Online Account Purchase Request Form" (Exhibit VI). The form must be completed, then approved by the manager of the appropriate funding source(s), the Office of Sponsored Research & Programs (if applicable), and Client Services (if computer-related). The approved form must then be submitted to Southeastern's Purchasing Department. Purchasing will then place the online order, using a Purchasing Department procurement card.

Departments that frequently require purchases from these vendors may apply for an exception to this policy for a designated cardholder by submitting a "Request for Exception to Southeastern's P-Card Policy/Procedures" (Exhibit VII). If approved, the cardholder would then purchase from the vendor by logging into an approved Southeastern business account.

### d) Inventory Type Purchases

1. The majority of inventory type purchases cannot be made on a Southeastern P-Card due to the \$1,000 single transaction limit placed on individual cardholders. Purchases made by university faculty and staff exceeding \$1,000 are required to be entered as a requisition in Workday. For a one time purchase override on a card exceeding \$1,000, the cardholder must receive prior approval from the Director of Purchasing and Property Control. If the item purchased is considered an inventory item and tagging is required, the Property Control Department is included in the approval communication and will follow up with the department once the item is received.
2. A secondary review of any possible inventory items purchased on a Southeastern P-Card is completed in the Procurement Card Office. Any purchases requiring tagging shall be reported to the Property Control Department.

### e) If Approval is Denied

1. If a supplier advises that card approval has been denied, it is most likely a violation of one of the established levels of authority checks.
  - a) Example – the purchase exceeds the single transaction limit.
  - b) Example – the account is over the spending limit.
  - c) Example – the purchase is a violation of a Merchant Group/Spending Category code or a Merchant Category Code to which access is prohibited.

Travel-related Merchant Category Codes are allowed based on prior approval from the P-Card Administrator. Access must be granted prior to travel. It is the cardholder's responsibility to obtain the proper approval.

2. The supplier will not have information related to the reason for denial, nor does the cardholder have the authority to obtain this information. If a transaction is denied, the cardholder should contact the P-Card Administrator for assistance.

The P-Card Administrator will contact the proper persons, obtain information on the denial and coordinate resolution of the issue.

### f) Reconciliation and Approval Process

1. Primary responsibility for the reconciliation and approval process rests with the cardholder and next-level supervisor of each department.
2. The cardholder will sign off on each transaction within TWO days of receiving notification from Workday. Cardholder will leave an appropriate comment and scan supporting documentation (sales receipts, invoices, credit card slips, etc.) for each transaction.
3. Compare each transaction in Workday with the actual sales receipts, invoices, credit card slips, etc. (supporting documentation). If a credit card charge slip or a receipt does not itemize the purchase, it will have to be itemized on a separate sheet of paper and scanned into Workday.
4. Verify each transaction as to date, vendor and amount by matching to the supporting documentation.
5. Leave appropriate comments and scan supporting documentation for each transaction during the sign off in Workday.
6. The cardholder will submit a signed and approved copy of their monthly transaction statement with the original receipts attached to Southeastern's Procurement Card Office within 10 days of receiving the statement.
7. It is the responsibility of the cardholder to verify that sufficient funding exists in the specified Funding Source and Expense Item(s) for all P-Card transactions PRIOR to making the purchase.
8. For disputed or questioned items – See item “g”.
9. Personal expenses charged on card:
  - Personal usage of card is NOT ALLOWED.
  - Violations may result in cancellation of your card.

### g) Disputed and Questioned Items

1. The cardholder is responsible for ensuring receipt of materials and resolving any receiving discrepancies or damaged goods issues.

2. Cardholder is responsible for settling any disputes, clearing erroneous charges and requesting credit for returned merchandise directly with the supplier.
3. Cardholder should contact supplier to resolve any outstanding issues. Most billing problems can be resolved expeditiously in this manner.
4. If cardholder is unable to reach agreement with supplier, the cardholder should contact the P-Card Administrator. Bank of America must be notified in writing of any unresolved disputed item within sixty (60) days of the date of the statement on which the questioned item appears.
  - a. Cardholder should indicate in Workday that an item is in dispute by leaving a comment.
5. Tax is NOT a disputable item with Bank of America.
6. Contact P-Card Administrator if an acceptable resolution is not obtained.

### h) Missing Receipts

In the event a receipt cannot be located and a duplicate receipt cannot be obtained, the cardholder can complete a Missing Receipt Form (Exhibit VIII). This form should be scanned just as other documentation when signing off on the transaction. The use of this form should be the exception and not the rule. After the second instance within a fiscal year (July 1 - June 30), any additional instances will be considered card misuse and will be subject to the card misuse procedures set forth in this policy.

### i) Lost or Stolen Cards

1. Report any lost or stolen cards immediately to Bank of America first and then the P-Card Administrator. The bank will immediately cancel the card and forward a replacement card to the P-Card Administrator within three to five business days.
2. To report lost or stolen cards, call 1-888-449-2273

j) Termination of Employment

The Program Administrator will be notified by the Human Resources Department via an email that a termination has occurred at the University, and will verify if the terminated employee possesses a P-Card. If the terminated employee possesses a P-Card: the card is cancelled, the Program Administrator receives any final documentation including the physical card, and the Human Resources Department is notified the employee has fulfilled all P-Card obligations. **DO NOT SEND THE CARD IN THE CAMPUS MAIL.**

k) Change of Department or Funding Source

Cardholder must notify the P-Card Administrator by email of his/her change in department/cost center.

l) FMLA, Sabbatical, and Other Extended Periods of Leave

Cardholder must notify the P-Card Administrator of his/her instances of extended leave (FMLA, Sabbatical, etc.) The procurement card will be suspended during the cardholder's extended leave.

## II. CONTROLLED BILLED ACCOUNT (CBA)

A CBA is an account created within the P-Card program that allows an employee designated as an account holder to make large travel-related purchases for team or group travel. Note, however, that no plastic card is issued for the account.

### A. How the CBA May Be Used

Southeastern limits the use of the CBA program to high-dollar travel charges, including:

- Airfare (including baggage fees)
- Lodging
- Vehicle Rentals

Only transactions for team or group travel can be made with a CBA account, unless an exception is approved by the Office of State Purchasing and Travel.

B. CBA Account Holder Responsibilities

a) General Responsibilities

Before making a purchase with the CBA the Account Holder must

1. Ensure that travelers have obtained an approved Spend Authorization (SA) in the Workday system;
2. Confirm that the transaction does not exceed the account's approved single transaction limit.

b) Using the CBA

The CBA Account Holder is responsible for ensuring receipt of services for the team or group travel and resolving any discrepancies. (For disputes or questions, see section "e" below.) The steps for using the CBA are:

1. Ask the vendor if they will accept Visa. The full CBA account number must never be included in emails, fax, reports, memos, etc. If an account number is necessary with these purchasing methods, only the use of the last four digits is allowed.
2. The CBA is used for payments up to the account's single transaction limit. Ask the vendor to calculate the total value of the transaction, including all fees. Advise the vendor that Southeastern Louisiana University is tax exempt, where applicable. If the total charge is over the CBA's single transaction limit, the account cannot be used.
  - Do not split a transaction; do not divide a single transaction into two or more transactions to get below the single transaction limit.
  - Violations may result in you no longer being able to participate in the CBA program.
3. Obtain from the vendor a sales receipt, itinerary, or invoice which itemizes the expenses.
4. If using the CBA for airline transactions:
  - i) After obtaining the necessary approvals, contact the State's contracted travel agency to make arrangements for airline transactions.

ii) If talking to a travel agent, tell them that the method of payment will be the CBA. If utilizing their online services, select the CBA from the menu when prompted for the method of payment.

iii) After travel arrangements have been requested, the travel agency will send an email to the approvers to request that they approve or deny the use of the CBA. If approved, the travel agency will email the itinerary to the traveler and the Southeastern Travel Desk.

### c) Reconciliation and Approval Process

The same procedure that is required for procurement card reconciliation and approval in Southeastern's Workday system is required for the CBA Program:

1. CBA account holder provides account information to the vendor when completing the travel reservation.
2. Vendors receive remuneration from Visa within two business days of transaction settlement.
3. Approximately 2 days after transaction settlement using the CBA account, the account holder will receive a notice from Workday that a transaction is waiting for coding to the correct Funding Source/Expense Item and the account holder's signoff.
4. Within 2 business days after receiving the above notification from Workday, the account holder should complete the coding and signoff. Signoff consists of coding the correct Funding Source and Expense Item, leaving an appropriate comment and scanning the supporting documentation. Depending on the Funding Source and type of purchase, the transaction may have to be approved by Client Services and/or Office of Sponsored Research Programs. The transaction will then go to the CBA approver where applicable.
5. Within 2 business days after receiving notification from Workday, the CBA approver should complete the approval process for the transaction.

NOTE: Transactions not signed off within two working days may result in account suspension. Multiple suspensions may result in loss of CBA privileges.

6. At the end of each monthly billing cycle, a transaction statement will be sent to the CBA account holder. Within 10 days, a paper copy of the statement with approver and account holder signatures must be returned to Southeastern's Procurement Card Office with the original receipts for the listed transactions.

7. Transactions that have been signed off in the Workday system by the account holder and CBA approver are posted to the funding source, but the process may take several days to complete.

### d) If Account is Denied by the Vendor

If a vendor advises that account approval has been denied, it is most likely a violation of one of the established levels of authority checks.

- Example – the purchase exceeds the single transaction limit.
- Example – the account is over the spending limit.
- Example – the purchase is a violation of a Merchant Group/Spending Category code or a Merchant Category Code to which access is prohibited.

The vendor will not have information related to the reason for denial, nor does the CBA account holder have the authority to obtain this information. If a transaction is denied, the account holder should contact the P-Card Program Administrator in the Purchasing Department for assistance. The P-Card Program Administrator will contact the proper persons, obtain information on the denial and coordinate resolution of the issue.

### e) Disputed and Questioned Items

Working with the travelers, a CBA account holder is responsible for ensuring receipt of services and resolving any transaction discrepancies. They are also responsible for settling any disputes, clearing erroneous charges and requesting credit by contacting the vendor.

If the CBA account holder is unable to reach an agreement with the vendor, they should contact the P-Card Program Administrator in the Purchasing Department. Bank of America must be notified in writing of any unresolved disputed item within sixty (60) days of the date of the statement on which the questioned item appears.

Tax is NOT a disputable item with Bank of America and should be resolved with the vendor.

Contact the P-Card Program Administrator if an acceptable resolution is not obtained.

f) Missing Receipts

In the event a receipt cannot be located and a duplicate receipt cannot be obtained, the cardholder can complete a Missing Receipt Form (Exhibit VIII). This form should be scanned just as other documentation when signing off on the transaction. The use of this form should be the exception and not the rule. After the second instance within a fiscal year (July 1 - June 30), any additional instances will be considered card misuse and will be subject to the card misuse procedures set forth in this policy.

g) Account Misuse

1. Fraud Purchase - any use of the CBA which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others.

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

Any recognized or suspected misuse of the CBA program should be immediately reported to Southeastern's Controller and the CBA Program Administrator. It may be anonymously reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549 or for additional information you may visit <http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pid=0&pid=4&catid=0>.

2. Non-Approved Purchase - a purchase made by an employee for which payment by the state is unapproved. A non-approved purchase differs from a fraud purchase in that it is a non-intentional misuse of the CBA program with no intent to deceive the agency for personal gain or for the personal gain of others.

A non-approved purchase is generally the result of a miscommunication between a supervisor and the account holder. A non-approved purchase could occur when the account holder mistakenly uses the CBA rather than another form of payment.

When a non-approved purchase occurs, the account holder will be counseled to use more care in handling payments using the CBA. The counseling will be in writing and maintained in the employee's file for a minimum of one year. The employee may be made to pay for the item purchased inappropriately. Should another incident of a non-approved purchase occur within a 12 month period, the employee may no longer be able to use the CBA program.

If an account holder must reimburse the University for non-approved or fraudulent activity, he/she must submit payment to the university and never submit payment directly to Bank of America.

3. Disallowed Charges - charges made via the procurement card program for official state travel that are not made in accordance with PPM 49 Travel Guide. A disallowed charge differs from a fraud purchase in that it is a non-intentional misuse of the procurement card with no intent to deceive the agency for personal gain or for the personal gain of others.

When a disallowed charge occurs, the cardholder will be counseled on the use of the procurement card for travel purposes. The employee will be required to reimburse the University within 30 days from the return travel date. If the employee fails to reimburse the University, the funds will be payroll deducted.

### **III. APPROVER'S RESPONSIBILITIES**

In addition to the responsibilities listed in Exhibit II (the Program Approver Agreement Form), the procurement card and/or CBA approver must also notify the Procurement Card Administrator of any extended leave during which they cannot complete the approval process within the required time. (The next level supervisor will be assigned as approver for the affected cardholder and/or CBA accounts during the absence.)

NOTE: P-Card Approvers are limited to twenty cardholders.

#### **IV. STEPS IN OBTAINING A PROCUREMENT CARD OR CBA ACCOUNT**

Employees who have a role of administering or monitoring activities in the procurement card program are not allowed to obtain a procurement card or CBA account. For other Southeastern employees who have a recurring need to make allowed low-cost purchases (for a procurement card) or high-dollar team or group travel expenses (for a CBA account), the following process can be used:

- Complete the Procurement Card Program Enrollment Form (see Exhibit IX) and return it to Southeastern's P-Card Administrator. CBA accounts are issued on a very limited basis and must receive approval from the Vice President for Administration and Finance. The enrollment form is available online on the Procurement Card web page.
- Once the Enrollment Form is received and approved, a card or CBA account will be requested with the single transaction limit and billing cycle limit that were approved by the next-level supervisor and P-Card Administrator.
- Visa cards will be sent directly to the P-Card Administrator in approximately 2-3 business days (if the card is sent directly to the department, please inform the P-Card Administrator immediately). CBA account information will be provided to the account holder by the P-Card Administrator when it is available (also normally 2-3 business days).
- Before receiving the card or CBA account, the applicant must attend a Southeastern training session, complete the State's online certification training program (receiving a grade of at least 90), and sign a Program Cardholder Agreement (Exhibit I). When this is done, the employee will receive the P-Card or CBA account information.
- A cardholder must sign the P-Card immediately upon receipt.

#### **V. ANNUAL REQUIREMENTS FOR CARDHOLDERS, CBA ACCOUNT HOLDERS, AND APPROVERS**

Each fiscal year all cardholders, CBA account holders, and approvers must complete the state's on-line certification training program by September 30th, receiving a grade of at least 90, sign cardholder/approver agreement form, and receive the University refresher training. Original forms must be given to the P-Card Administrator and copies provided to the approver. If the requirements are not met by the cardholder or a CBA account holder, the card/account will be suspended. If a card or CBA approver does not complete this requirement, they will be removed from the program and their next-level supervisor will be required to assume the approval responsibilities.

Card spending limits shall be reviewed and approved each fiscal year by the cardholder's approver. A master list of spending limits for all program cardholders shall be approved by the agency head and kept as a record in the Procurement Card Office.

### **VI. Declared Emergencies**

In the event the Governor declares a state of emergency, the Vice President for Administration and Finance will approve which individual cardholder's spending limits will be increased based on position and critical business need. The approved cardholder's profile will be updated to the appropriate emergency profile in Works not to exceed a \$25,000 single transaction limit unless approved by the Office of State Travel. Once the emergency declaration has been lifted, the Procurement Card Administrator will update the cardholder's profile back to their default spending limits.

### **VII. Program Audit**

Southeastern's internal audit should conduct an audit of the P-Card program no less than once every 3 years. Upon initiating an audit of the program, internal audit should notify the Office of State Travel via email. A copy of the completed audit should be provided to the Office of State Travel.

**EXHIBIT I  
PROGRAM CARDHOLDER AGREEMENT FORM**

**SOUTHEASTERN LOUISIANA UNIVERSITY  
PROCUREMENT CARD AND CBA PROGRAM  
CARDHOLDER AGREEMENT FORM**

As a cardholder of the State Liability LaCarte Purchasing Card and CBA Program for Southeastern Louisiana University, I am accepting responsibility for the assurance that all charges against the card were properly charged for legitimate State of Louisiana business needs as initialed and outlined in this agreement. I agree that I have read and completely understand each purchase is to be in accordance with all purchasing rules and regulations, statutes, executive orders and PPM49, if applicable, and all state and agency policies.

I further agree:

- As a cardholder, to accept responsibilities listed, obtain, understand and comply with all state and agency policy requirements, responsibilities and procedures, PPM49, all purchasing rules, regulations, statutes and executive orders in regards to the State Liability LaCarte Purchasing Card and CBA Program.
- As a cardholder, to ensure that every transaction complies, with the terms and conditions of this agreement, the State's Purchasing Card and CBA Policy, my agency policies, all purchasing rules, regulations, statutes and executive orders and State Liability Travel Card Policy and PPM49, if applicable.
- As a cardholder, to ensure that I received a copy of, or provided a link, for download, of all state and agency policies, rules, regulations and procedures applicable to the State Liability LaCarte Purchasing Card and CBA program and have read and understood all.
- As a cardholder, to sign the Cardholder Agreement Form, annually, acknowledging responsibilities associated with the State Liability P-Card Program. The original will be given to agency program administrator and I will receive a copy for myself.
- As a cardholder, to obtain annual cardholder certification through the State's online certification training program with a passing grade of at least 90.
- As a cardholder, to secure all assigned Workday application User IDs and passwords. To never share User ID and passwords and/or leave work area while logged into the system or leave log-in information in an unsecure area.
- As a cardholder, to ensure that I will keep well informed of program updates from the agency program administrators or anyone associated with the State Liability LaCarte Purchasing Card Program.
- As a cardholder, I understand that a card will only remain active, if used in a 12 month period. I understand that if dormant for twelve months, justification and approval from the Office of State Travel would have to be given to continue to possess a card.

**EXHIBIT I (continued)**  
**PROGRAM CARDHOLDER AGREEMENT FORM**

- As a cardholder, to ensure that all online accounts, such as Amazon, PayPal, EBay, etc, if necessary and allowed by my agency, has a standalone business account or registration and is not combined with any individual personal account. By doing this, it will allow the agency access to view the accounts online while verifying that all purchases were business related, email receipts were not altered and that all purchases are being delivered directly to the agency.
- As a cardholder, to immediately notify the agency's program administrator or approver upon separation, change in department/section or during extended leave, ensuring that proper procedures, as outlined in the agency policy, are being followed and card is returned to the program administrator to cancel and destroy.
- As a cardholder, to complete all necessary monthly requirements in accordance with my agency's internal policy if I am absent or on extended leave during a reconciliation process.
- As a cardholder, to complete exit procedures including providing and reviewing current transactions with my approver/supervisor and/or program administrator, verifying that all necessary supporting documents, receipts and required signatures has been provided.
- As a cardholder, to immediately notify Bank of America and the agency's program administrator if the card is lost, stolen or has fraudulent charges.
- As a cardholder, to monitor abuse whether intentional or non-intentional. I understand, depending on the findings, management, law enforcement, any appropriate personnel and the Office of State Travel will be notified, if applicable.
- As a cardholder, to immediately report any fraud or misuse, whether actual, suspected, or for personal non-business related purchases to the agency's program administrator as well as the head of the agency, and other personnel/agencies as required. I agree to any disciplinary actions, as outlined in my agency policy which may be deemed appropriate.
- As a cardholder, I acknowledge that any recognized or suspected misuse of the P-Card program may be anonymously reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549 or for additional information I may visit <http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pnid=0&pid=4&catid=0>
- As a cardholder, to notify the agency program administrator if I have not received the monthly memo statement timely, this is normally around the 10th of the month.
- As a cardholder, to ensure transactions do not include state sales tax, as transactions are state tax exempt.
- As a cardholder, to ensure that each transaction has an appropriate business purpose and need for state business purchase, that all approvals were obtained for the purchase, that each transaction has a receipt, appropriate supporting documentation and each transaction's supporting documentation is scanned into Workday and tied to each applicable transaction. In the event that a transaction is being investigated, I fully understand that I must explain and justify any transaction being questioned.

**EXHIBIT I (continued)**  
**PROGRAM CARDHOLDER AGREEMENT FORM**

- As a cardholder, to ensure that no transaction is a duplication of a personal request and/or reimbursements through the individual travel reimbursement process (travel expense form or travel system), and in accordance with PPM49, if applicable.
- As a cardholder, I will understand and will be responsible for state, city and parish tax reimbursements to applicable hotel, city, parish and/or State to handle hotel charges which are not allowed but were charged resulting in an unauthorized tax exemption.
- As a cardholder, to ensure that every transaction has a receipt and receipt's date is verified, ensure amount is correct and within PPM49 allowance, if applicable and the receipt date is accurate and matches a legitimate business purchase and need and/or approved business trip allowance and dates. (travel authorization form or travel system), if applicable
- As a cardholder, to ensure the P-Card log has a complete description of each purchase charged to the program if the receipt does not contain an adequate description, both on paper or electronic in Workday.
- As a cardholder, to ensure transactions have been coded properly, if applicable, for payments as outlined in the agency policy and procedures and as required in Workday.
- As a cardholder, to ensure that my email address is my State of Louisiana business email address and that my name and my email address match in Workday.
- As a cardholder, to ensure that I am NEVER the final approver of my own monthly transactions.
- As a cardholder, to ensure the P-Card log, all receipts/supporting documentation and the monthly statement coincides.
- As a cardholder, to ensure that once my reconciliation/approval/accounting codes are verified and completed, all receipts, supporting documentation, cardholder log and monthly statement with both mine and my approver's signature, findings and justifications, are forwarded to the agency's fiscal office for review and maintenance of the files, in a timely manner and in accordance with all agency policy requirements.
- As a cardholder, that I may never use the State P-Card for personal or non-business purchases. P-Card is for state business use only.
- As a cardholder, that I may never loan the card to anyone for use.
- As a cardholder, to ensure that all required transaction documentation, (both paper and un-editable electronic format), special approvals, etc., is timely and in accordance with the agency's internal policy. Every transaction must have a receipt with a full description, not a generic description such as "general merchandise" or item should be fully documented/described elsewhere. (both paper and un-editable electronic format).
- As a cardholder, that I may not exceed \$5,000 per contract per day.

**EXHIBIT I (continued)**  
**PROGRAM CARDHOLDER AGREEMENT FORM**

- As a cardholder, that I may never include full P-Card account number in emails, fax, reports, memos, etc.
- As a cardholder, that I may never attempt to access cash, as cash is not allowed through this program.
- As a cardholder, that I may never accept cash in lieu of a credit to the P-Card account.
- As a cardholder, that I may never place incidentals on State P-Card without Office of State Travel/agency prior approvals, if applicable.
- As a cardholder, that I may never purchase gift cards or gift certificates on the State P-Card.
- As a cardholder, that I must never use P-Card for alcohol, food or entertainment services without prior approval from Office of State Travel/agency.
- As a cardholder, that I must present a personal credit card when checking into a hotel to cover any incidentals.
- As a cardholder, that I should never use the P-Card for fuel or vehicle maintenance if the agency is part of the Fuel Card and Maintenance Contract. If I am in a geographical location where the contract is not covered, I may use P-Card to purchase gasoline, but only for a rental or state owned vehicle, never for a personal vehicle.
- As a cardholder, that I must never use the P-Card to avoid procurement or payment procedures.
- As a cardholder, that I have obtained agency program training.
- As a cardholder, that I must never make a payment directly to the bank if unauthorized charges or accidental personal charges are placed on the card. If this should happen I must immediately contact the agency program administrator.
- As a cardholder, that I must immediately notify Bank of America and the agency program administration if fraudulent charges are noticed on the State P-Card.
- As a cardholder, I should always notify my approver or the agency program administrator if higher or lower limits are necessary to perform duties.
- As a cardholder, I understand that failure to properly fulfill my responsibilities, or in the case of willful and negligent default of my obligations, as a P-Card cardholder, could result, at a minimum, in the following:
  - Written counseling which would be placed in my employee file for a minimum of 12 months.
  - Reimbursements to my agency and/or deduction for any unauthorized charges and allowance overages until all unauthorized charges are paid in full.

**EXHIBIT I (continued)**  
**PROGRAM CARDHOLDER AGREEMENT FORM**

- Any remedy for recovery of unpaid amounts, including referring of unpaid amounts to an attorney for collection.
- Cancellation of P-Card. Once card is cancelled I will not be allowed to receive a new card for the state's program.
- Consultation with agency program administrator, and possibly head of the agency and internal auditor section.
- Disciplinary actions, up to and including termination of employment.
- Legal actions, as allowed by the fullest extent of the law.

I have read and understand all my responsibilities above, along with all guidelines, policies and procedures, rules and regulations, PPM49, statutes and executive orders, if applicable, associated with the State Liability LaCarte Purchasing and CBA Program.

Cardholder Name (please print): \_\_\_\_\_

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

Date: \_\_\_\_\_

**EXHIBIT I (continued)  
PROGRAM CARDHOLDER AGREEMENT FORM**

**CARDHOLDER AGREEMENT FORM — LACARTE PURCHASING CARD**

The State of Louisiana (“State”) and Southeastern Louisiana University are providing you with a State LaCarte Purchasing Card. The LaCarte Purchasing Card must only be used for State of Louisiana official business. All acceptable charges must be in accordance with current PPM49 allowances, State of Louisiana State LaCarte Purchasing Card and State Travel CBA Policies, Southeastern Louisiana University Policy, and all current purchasing rules and regulations, if applicable.

I (“Cardholder”) agree that upon receipt of the LaCarte Purchasing Card I shall comply with the applicable rules and policies listed above, this Agreement, and any subsequent revisions to any of the foregoing.

Conditions for Use of LaCarte Purchasing Card

As the cardholder, I agree to accept responsibility for all charges against the card and the protection and proper use of the LaCarte Purchasing Card as outlined in this Agreement and all relevant rules and policies, which I have read and completely understand. I further agree to:

- (1) Never use the LaCarte Purchasing Card for the purpose of paying vendors for allowable purchases of goods and services which are not for official state business;
- (2) Never use the LaCarte Purchasing Card for personal purchases;
- (3) Always obtain and submit all receipts, invoices and other necessary documents for each transactions as well as verify the charges on the LaCarte Purchasing Card and to submit such charges for approval, dispute, credits, and/or fraud processing; and
- (4) Always reconcile charges within the State/Southeastern Louisiana University prescribed timelines. I understand and agree that DOA/Southeastern Louisiana University will monitor the use of LaCarte Purchasing Card and that I will be personally liable for any unauthorized use thereof.

Penalties for Misuse of LaCarte Purchasing Card

I acknowledge and agree that I understand that in the case of my willful or negligent default of my obligations under this Agreement, the State/Southeastern Louisiana University has the following rights, to the extent authorized by law:

- (1) The State/DOA/Southeastern Louisiana University may pursue any remedy for the recovery of improperly charged amounts, including referral to the Office of Debt Recovery for collection;
- (2) The State/Southeastern Louisiana University may pursue any appropriate corrective action, including cancellation of card privileges, discipline up to dismissal, and criminal charges. Once privileges are revoked, for any reason, the cardholder will not be allowed to receive a new card unless prior approval is granted through the Office of State Travel.

Lost LaCarte Purchasing Card

If the LaCarte Purchasing Card is lost, stolen, or compromised in any manner, I shall immediately notify Southeastern Louisiana University’s program administrator and the bank issuing the LaCarte Purchasing Card.

Return of LaCarte Purchasing Card

Upon notification of my transfer from Southeastern Louisiana University, change in duties, termination of employment, suspension, retirement, or cancellation of my LaCarte Purchasing Card privileges, I agree to notify Southeastern Louisiana University’s program administrator and to promptly return the LaCarte Purchasing Card to Southeastern Louisiana University.

**Cardholder** Personnel Number: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Section: \_\_\_\_\_ E-Mail: \_\_\_\_\_

**Approving Authority**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Section: \_\_\_\_\_ E-Mail: \_\_\_\_\_

**EXHIBIT II  
PROGRAM APPROVER AGREEMENT FORM**

SOUTHEASTERN LOUISIANA UNIVERSITY  
PROCUREMENT CARD AND CBA PROGRAM  
APPROVER AGREEMENT FORM

As a designated cardholder approver of the State of Louisiana LaCarte Purchasing Card and CBA Program for Southeastern Louisiana University. I am accepting responsibility for the assurance that all charges against the card which I am approving, to the best of my knowledge, were properly charged for legitimate State of Louisiana business needs and travel as initialed and outlined in this agreement, and are in accordance with all purchasing rules and regulations, statutes, executive orders and PPM49, if applicable, and all state and agency policies, which I have read and completely understand.

I further agree:

- In addition to the responsibilities listed, obtain, understand and comply with all state and agency policy requirements, responsibilities and procedures, PPM49, all purchasing rules, regulations, statutes and executive orders in regards to the State Liability LaCarte Purchasing Card and CBA Program.
- To ensure that cardholder's state/agency contract purchases do not exceed \$5,000 per day/per contract.
- To ensure that every transaction complies with the terms and conditions of this agreement, the State's Purchasing Card and CBA Policy, my agency policies, all purchasing rules, regulations, statutes and executive orders and State Liability Travel Card Policy and PPM49, if applicable.
- To obtain agency program training and sign an Approver Agreement Form, annually, acknowledging responsibilities associated with the State liability P-Card Program, with originals given to agency program administrator and will receive a copy for myself.
- To obtain annual approver certification through the State's online certification training program with a passing grade of at least 90.
- To ensure that any card requested be for an employee with a need for a card and not an automatic process.
- To secure all assigned Workday application User IDs and passwords. Never sharing User ID and passwords and/or leaving work area while logged into the system or leaving log-in information in an unsecure area.
- To ensure that I will keep well informed of program updates from the agency program administrators or anyone associated with the State Liability LaCarte Purchasing Card Program.

**EXHIBIT II (continued)**  
**PROGRAM APPROVER AGREEMENT FORM**

- To ensure that online accounts, such as Amazon, PayPal, EBay, etc, if necessary and allowed for use by an employee, have a standalone business account or registration and is not combined with an individual's personal account. By doing this, it will allow me/agency access to view the accounts online while verifying that all purchases were business related, email receipts were not altered and that all purchases are being delivered directly to the agency.
- To immediately notify the agency's program administrator upon separation, change in department/section or during extended leave for any cardholders for which I am responsible. Ensuring that proper procedures, as outlined in the agency policy, are being followed regarding how to handle approvals properly, etc.
- To complete exit procedures including collecting and returning card to program administrator, upon termination of the employee. Exit procedures include a review by the cardholder, supervisor and/or program administrator of all current charges on the account, verifying that all necessary supporting documents, receipts and required signatures have been obtained.
- To ensure that the P-Card is retrieved from the employee upon separation or change in department/section; returning card to the agency program administrator. Ensure that agency program administrator makes necessary changes to cancel the card and to remove me as the employee's approver and/or employee from my list of cardholders for which I am responsible.
- To immediately notify the agency's program administrator if the card is lost, stolen or has fraudulent charges and to direct the cardholder to immediately report to Bank of America.
- To ensure that, at a minimum, annually, I will review cardholders and cardholder's limits for all that I am an approver, to ensure appropriate utilization of the card and program intent and that a file is maintained showing compliance with this requirement. Review will also include cardholders limits, MCC Codes, etc., making certain that the card is working properly for the cardholder. If limits or codes are not allowing the cardholder to perform duties, I will contact the agency program administrator to make necessary adjustments.
- To immediately report any fraud or misuse, whether actual, suspected, or for personal non-business related purchases to the agency program administrator as well as the head of the agency, and other personnel/agencies as required. I agree to participate in any disciplinary actions which may be deemed appropriate, if necessary.
- To acknowledge that any recognized or suspected misuse of the P-Card program may be anonymously reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549 or for additional information you may visit <http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pnid=0&pid=4&catid=0>

**EXHIBIT II (continued)**  
**PROGRAM APPROVER AGREEMENT FORM**

- To educate my cardholders that monthly memo statements should be received around the 10<sup>th</sup> of the month, and if it is not, they should notify me and/or the agency program administrator.
- To ensure transactions do not include State sales tax.
- To ensure, to the best of my knowledge, that each approved transaction have an appropriate business purpose and need for state business purchase, that each transaction has a receipt and appropriate supporting documentation and each transaction's supporting documentation is scanned into Workday, tied to each applicable transaction and that the paper documents match what was scanned into Workday. In the event that a transaction is being investigated, the cardholder must explain and justify the transaction being questioned.
- To ensure that every transaction is not a duplication of a personal request and/or reimbursements through the individual travel reimbursement process (travel expense form or travel system), if applicable.
- To ensure that every transaction has a receipt, receipt's date is verified to ensure the amount is correct and within PPM49 allowance, if applicable, and that the receipt date is accurate and matches a legitimate business purchase and need and/or known business trip allowance and dates. (travel authorization form or travel system), if applicable
- To ensure the P-Card log has a complete description of each purchase charged to the program if the receipt does not contain an adequate description, both on paper or electronic.
- To ensure transactions have been coded properly, if applicable, for payments as outlined in the agency policy and procedures and as required in Workday.
- To ensure that each cardholder's email address is the State of Louisiana business email address and that the cardholder and cardholder's email address match in Workday.
- To ensure that a cardholder is NEVER the final approver of his own monthly transactions.
- Ensure the P-Card log, all receipts/supporting documentation, monthly statement and scanned documentation-coincides.
- To ensure that all audits/approvals/accounting codes are verified and completed timely for proper payment and forwarded to the agency fiscal section for review and file maintenance, as outlined in the agency policies.
- To ensure that, once my audits are complete, all receipts, supporting documentation, cardholder log and monthly statement with both cardholder and my signature, findings and justifications, are forwarded to the agency's fiscal office for review and maintenance of the files, in a timely manner and in accordance with all agency policy requirements.

**EXHIBIT II (continued)**  
**PROGRAM APPROVER AGREEMENT FORM**

AS AN APPROVER, I RECOGNIZE THE RESPONSIBILITIES OF CARDHOLDERS ARE SUCH:

- Cardholder must never use the State P-Card for personal or non-business purchases. P-Card is for State business use only.
- Cardholder must never loan the card to anyone for use.
- Cardholder is to ensure that all required transaction documentation, both paper and un-editable electronic format, special approvals, etc., are timely and in accordance with their agency's internal policy. Every transaction must have a receipt with a full description, not a generic description such as "general merchandise" or item should be fully documented/described elsewhere (both paper and un-editable electronic format. Failure to do so should result in cancellation of P-Card. All paper supporting documentation, including the signed P-Card log or approved electronic log and signed memo statement, along with any findings and justifications are to be scanned into Workday and tied to each applicable transaction, will be sent to the supervisor/approver for required audit and signatures, and to be forwarded to the agency's fiscal office for review and file maintenance.
- Cardholders may not exceed \$5,000 per contract per day.
- Cardholder must never include full P-Card account number in emails, fax, reports, memos, etc.
- Cardholder must never attempt to access cash.
- Cardholder must never accept cash in lieu of a credit to the P-Card account.
- Cardholder must never place incidentals on State P-Card without Office of State Travel/agency prior approvals, if applicable.
- Cardholders must never purchase gift cards or gift certificates on their State P-Card.
- Cardholder must never use P-Card for alcohol, food or entertainment services without prior approval from Office of State Travel/agency.
- Cardholder must present a personal credit card when checking into a hotel to cover any incidentals, if applicable.
- Cardholder should never use P-Card for fuel or vehicle maintenance if the agency is part of the Fuel Card and Maintenance Contract. If cardholder is in a geographical location where the contract is not covered, cardholder may use P-Card to purchase gasoline, but only for a rental or state owned vehicle, never for a personal vehicle.
- Cardholder must never use P-Card to avoid procurement or payment procedures.
- Cardholder must obtain agency program training and sign a Cardholder Agreement Form, annually, with originals given to agency program administrator along with cardholder receiving a copy.

**EXHIBIT II (continued)**  
**PROGRAM APPROVER AGREEMENT FORM**

- Cardholder must obtain annual cardholder certification through the State's online certification training program with a passing grade of at least 90.
- Cardholder must secure all assigned application User IDs and passwords. Never share a User ID and passwords and/or leave a work area while logged into the system or leave log-in information in an unsecure area.
- Cardholder must never make a payment directly to the bank if unauthorized charges or accidental personal charges are placed on the card. They should immediately contact the agency program administrator.
- Cardholder must immediately notify approver, Bank of America and the agency program administrators if fraudulent charges are noticed on the State P-Card.
- Cardholder should always notify approver or the agency program administrator if higher or lower limits are necessary to perform duties.
- Cardholder must immediately notify Bank of America, approver and the agency program administrator if the P-Card is lost or stolen.
- Cardholder is to submit signed P-Card log and monthly statement, both signed, along with all supporting documentation for audit so that approver may forward to the agency fiscal office upon approval.

I understand that failure to properly fulfill my responsibilities as a P-Card approver could result, at a minimum, in the following:

- Written counseling which would be placed in my employee file for a minimum of 12 months.
- Consultation with agency program administrator, and possibly head of the agency and Internal Auditor.
- Disciplinary actions, up to and including termination of employment.
- Legal actions, as allowed by the fullest extent of the law.

I have read and understand all my responsibilities above, along with all guidelines, policies and procedures, rules and regulations, PPM49, statutes and executive orders, if applicable, associated with the State Liability LaCarte Purchasing and CBA Program.

Approver (please print): \_\_\_\_\_

Approver Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**EXHIBIT II (continued)  
PROGRAM APPROVER AGREEMENT FORM**

**APPROVER AGREEMENT FORM — LACARTE PURCHASING CARD**

The State of Louisiana (“State”) and Southeastern Louisiana University are providing an employee you supervise with a State LaCarte Purchasing Card. The LaCarte Purchasing Card must only be used for State of Louisiana official business. All acceptable charges must be in accordance with current PPM49 allowances, State of Louisiana State LaCarte and Travel Card and CBA Policies, Southeastern Louisiana University Policy, and all current purchasing rules and regulations, if applicable.

I (“Approver”) agree that I shall comply with the applicable rules and policies listed above, this Agreement, and any subsequent revisions to any of the foregoing.

Conditions for Use of LaCarte Purchasing Card

As the Approver, I agree to ensure all charges against the card are proper as outlined in this Agreement and all relevant rules and policies, which I have read and completely understand. I further agree to:

- (1) Never approve the use of the LaCarte Purchasing Card for the purpose of paying vendors for allowable purchases of goods and services which are not for official state business;
- (2) Never approve the use of the LaCarte Purchasing Card for personal purchases or personal travel;
- (3) Never approving charges incurred by anyone other than the cardholder;
- (4) Always verify the charges on the LaCarte Purchasing Card and to reject any charges not in compliance with applicable rules and policies; and
- (5) Ensure the cardholder has reconciled all charges within the Southeastern Louisiana University prescribed timelines, but in no instance later than 15 days past the statement date. I understand and agree that DOA/Southeastern Louisiana University will monitor the use of LaCarte Purchasing Card and that the cardholder will be personally liable for any unauthorized use thereof.

Penalties for Misuse of LaCarte Purchasing Card

I acknowledge and agree that I understand that in the case of my willful or negligent default of my obligations under this Agreement, the State/Southeastern Louisiana University has the following rights, to the extent authorized by law:

- (1) The State may pursue any remedy for the recovery of improperly charged amounts, including referral to the Office of Debt Recovery for collection;
- (2) The State/Southeastern Louisiana University may pursue any appropriate corrective action, including cancellation of card privileges, discipline up to dismissal, and criminal charges. Once privileges are revoked, for any reason, the cardholder will not be allowed to receive a new card unless prior approval is granted through the Office of State Travel.

Lost LaCarte Purchasing Card

If the LaCarte Purchasing Card is lost, stolen, or compromised in any manner, I shall immediately notify my Southeastern Louisiana University’s program administrator and the bank issuing the LaCarte Purchasing Card.

Return of LaCarte Purchasing Card

Upon the transfer, change in duties, termination of employment, suspension, retirement, or cancellation of the cardholder, I agree to notify my Southeastern Louisiana University’s program administrator and to promptly return the LaCarte Purchasing Card to my Southeastern Louisiana University’s program administrator.

<b>Approver</b>	Personnel Number: _____
Signature: _____	Date: _____
Print Name: _____	Phone: _____
Section: _____	E-Mail: _____

## **EXHIBIT III SOUTHEASTERN LOUISIANA UNIVERSITY RESTRICTIONS ON P-CARD USE**

The procurement card SHALL NOT BE USED for the following purchases:

- Alcoholic beverages
- Cash advances, cash instruments, cash refunds
- Christmas cards and other similar communications
- Christmas trees (live)
- Gifts (includes gift cards and gift certificates), prizes
- Honorariums
- Personal, Professional, Consulting, & Social Services Contracts
- Licensed professional services
- Personal purchases
- Professional certification fees (AIA, CPA, CPM, CPPB, CPPO, LLP, PE, etc.)
- Memberships in civic and community organizations (i.e. Chamber of Commerce)
- Food, beverages & meals for employees unless
  - a “Request for Special Meals” form is used for pre-authorization
  - or employee is required to attend student event that includes food

The procurement card may only be used for the following purchases if preapproval has been obtained from the Director of Purchasing:

- Controlled substances (prescription drugs, narcotics, etc.)
- Entertainment costs – exhibits, tours, etc.
- Postage stamps
- An Individual’s travel costs (gas stations, lodging, restaurants, airline tickets, etc.)

The Cardholder shall:

- Assure that procurement card transactions are not artificially split in order to circumvent the single purchase limit.
- Assure that the items purchased are required for bona fide University purposes (no personal expenses).
- Assure that the prices paid are fair and reasonable.
- Notify the merchant that the purchase is being made in the name of the University and is exempt from state and local taxes.
- Obtain transaction receipts from the merchant or vendor each time the procurement card is used.
- Assume personal responsibility for all purchases made with the card.
- Assure that the information provided is correct in all respects.
- Assure that sufficient funding exists in the specified budget and expenditure code PRIOR to making any purchases.
- Do not include the full card account number in transactions, faxes, reports, emails, etc. If an account number is required, only the last four or eight digits can be provided.

**EXHIBIT IV  
PROCUREMENT CARD PROGRAM CODING & DOCUMENTATION TIMELINE**

PROCUREMENT CARD QUICK REFERENCE TIMELINE			
	When	Who	Event
1)	Approximately 2 Days after Purchase	Cardholder	Sign-off request arrives from Workday.
2)	Within 2 Days of Workday Notice	Cardholder	Codes, comments, scans documentation and signs off on the transaction, triggering approval by Supervisor and/or Client Services, OSRP.
3)	Within 2 Days of Approval Notice from Workday	Supervisor, Client Services, OSRP	Completes approval process
4)	Within 10 days of receipt of monthly transaction statement	Cardholder & Supervisor/Approver	Sign and return transaction statement with original receipts to the Procurement Card Office

Cardholder: Approximately 2 days after using the Procurement Card for a purchase, the cardholder will receive a notice from the Workday System that a transaction is waiting for coding to the correct Funding Source and the cardholder's signoff.

Cardholder: Within 2 business days after receiving the above notification from Workday, the Cardholder should complete the coding, leave appropriate comments, scan appropriate documentation and sign off. The cardholder's immediate supervisor will then receive a notice that their approval is required for the transaction. Depending on the budget and type of purchase, Client Services and/or OSRP may get notification to approve as well.

Supervisor/Client Services/OSRP: Within 2 business days after receiving notification from Workday, the approver should access Workday and complete the approval process for the transaction. (See [https://southeastern.edu/workday/training/assets/procurement-expense\\_oct20.pdf](https://southeastern.edu/workday/training/assets/procurement-expense_oct20.pdf) for step-by-step instructions.)

Cardholder & Supervisor/Approver: Within 10 days of receiving the monthly transaction statement, the cardholder and approver must print and sign the statement and return it with the original transaction receipts to Southeastern's Procurement Card Office.

**EXHIBIT V  
GOVERNMENTAL EMPLOYEES HOTEL LODGING SALES/USE TAX  
EXEMPTION CERTIFICATE**

R-1376 (1/09)



**Governmental Employees Hotel Lodging  
Sales/Use Tax Exemption Certificate**

*Louisiana Revised Statute 47:301(8)(c)*

This certificate is for use by employees of the United States government and the State of Louisiana and its political subdivisions. It is used to document employee eligibility for exemption from payment of state sales taxes on hotel lodging charges that are directly reimbursable by the government employer.

**PLEASE PRINT OR TYPE.**

Employee Name	Hotel Folio or Reference Number		
Employee Title	Government Agency Employer		
Agency's Address	City	State	ZIP
Agency's Telephone Number			

This certifies that the employee named above is an employee of the above named government agency and that the lodging charges incurred are necessitated by the employee's conduct of the official business of this government agency. The employee's lodging expenses are required to be accounted for to his government agency employer and are reimbursable by the government agency to the employee in the actual amount incurred. This government agency, therefore, claims exemption from the payment of state sales taxes on the lodging charges for the occupancy of the employee's hotel room.

Authorization	
Employee Name	Employee Title
Employee Signature X	Date (mm/dd/yyyy)
Government Agency Representative (other than employee)	Government Agency Representative Title (other than employee)
Government Agency Representative Signature X	Date (mm/dd/yyyy)

Hotel Information	
Hotel's Name	Seller's Louisiana Sales Tax Registration Number (if applicable)
Dates of Employee's Stay (mm/dd/yyyy)	

**Note:** This form is valid only for documenting eligibility for exemption from the payment of state sales tax on charges for room occupancy. The state sales tax must be paid on other taxable purchases from the hotel, including meals, laundry, dry cleaning, and vehicle parking. When this form bears the signature of only the employee, the form must be accompanied by a copy of the employee's written travel orders which states the dates and destination of the authorized travel. The hotel must retain this certificate and a photocopy of the travel orders to document the exemption. This form is not valid to document exemption from the payment of local room occupancy taxes.

**EXHIBIT VI  
ONLINE ACCOUNT PURCHASE REQUEST FORM**



SLU 10800 • PH: 2064 • FAX: 3810

**ONLINE ACCOUNT  
PURCHASE REQUEST FORM**  
*FOR PURCHASES NOT REQUIRED TO BE ENTERED  
IN WORKDAY*

REQUESTED BY: (Print) \_\_\_\_\_  
 SIGNATURE \_\_\_\_\_  
 DATE OF REQUEST: \_\_\_\_\_

ACCOUNT:  
 Amazon     eBay     Paypal  
 Other \_\_\_\_\_

Item # ★	Description	Qty	Unit Measure	Unit Price	Total Price

★ *Attach additional item information such as screen shots from on-line catalog, etc. to this form* ★

Cost Center(s)	Expense Item	Amount

Cost Center Manager (print or type) \_\_\_\_\_  
 Signature and Date \_\_\_\_\_

Client Services Signature (required for computer-related purchases) \_\_\_\_\_  
 Date \_\_\_\_\_

**➡ Send an email to your procurement specialist when goods are received ⬅**

**◀ FOR PURCHASING ONLY ▶**

Reviewed By	Date	Amount	Received



**EXHIBIT VIII  
MISSING RECEIPT FORM**



**MISSING RECEIPT FORM**

**CERTIFICATION OF UNAVAILABLE DOCUMENTATION**

This form should be completed for any LaCarte Purchasing Card transaction that does **NOT** have documentation from the merchant. This must be provided to the Purchasing Card Administrator as part of your monthly reconciliation paperwork.

CARDHOLDER NAME	TELEPHONE #	DEPARTMENT NAME

MERCHANT'S NAME	TRANSACTION DATE (mm/dd/yyyy)	TRANSACTION AMOUNT (Total Cost) \$

Description (Add additional sheet if necessary)	Qty	Cost Per Item	Total Cost Per Line

REASON ORIGINAL DOCUMENTATION IS NOT AVAILABLE

CARDHOLDER CERTIFICATION
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I attest the information provided is true and an accurate description of the details of the purchase. I confirm that every attempt to obtain a duplicate receipt by contacting the vendor has been made, but have been unable to do so and also hereby certify the following:

- All items purchased on the P-Card transaction were for Southeastern Louisiana University use. No personal purchases were made.
- The cardholder will not seek reimbursement from Southeastern Louisiana University in any other manner for this transaction.
- Original documentation is not in the Cardholder's possession for the reasons stated above.
- Cardholder acknowledges that repeated lack of documentation could result in revocation of their LaCarte Purchasing Card.

CARDHOLDER NAME	DATE	SIGNATURE

NEXT-LEVEL SUPERVISOR
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I have accepted the cardholder's explanation of the loss and inability to obtain a duplicate receipt; therefore, I am authorizing payment of the receipt or invoice in light of the circumstances involved.

NEXT-LEVEL SUPERVISOR PRINTED NAME	DATE	SUPERVISOR SIGNATURE

<b>PRINT FORM</b>
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**EXHIBIT IX  
PROCUREMENT CARD PROGRAM ENROLLMENT FORM**



Purchasing Department  
**PROCUREMENT CARD PROGRAM  
ENROLLMENT FORM**

Cardholder should complete **Section 1** of this form in Excel, print, sign and forward to his/her next-level supervisor for approval. Form should then be delivered to the P-Card Administrator in the Purchasing Department either in person or through Campus Mail (SLU 10800).

<b>Section 1: Cardholder Information</b>			
<input type="checkbox"/> New	<input type="checkbox"/> Change	<input type="checkbox"/> Delete/Close	<input type="checkbox"/> CBA Account
Name on Account		Employee W#	
SLU Department		E-Mail Address	@slu.edu
SLU Box #		Phone #	
City/State/Zip		Pay Type	<input type="checkbox"/> Faculty/Staff (Unclassified)
Dept. Contact Name			<input type="checkbox"/> Staff (Classified)
Contact Phone		<b>** NO CASH ACCESS **</b>	
Single Transaction Limit \$	(Max \$1,000)	Spending Limit Per Cycle \$	

\_\_\_\_\_  
Cardholder's Signature                      Date

\_\_\_\_\_  
Next-Level Supervisor Signature      Date

<b>Section 2: To be completed and signed by P-Card Administrator (Purchasing Department)</b>			
Single Transaction Limit	(Max \$1,000)	Does Cardholder need access to reports?	Yes
Spending Limit Per Cycle	(6th to 5th)		No

I approve the above named individual's request for a University Purchasing Card or CBA Account.

\_\_\_\_\_  
Purchasing Card Administrator Signature                      Date

\_\_\_\_\_  
Vice President for Administration & Finance                      Date  
(Required for CBA accounts only)