

Northwestern State University



State of Louisiana
“LaCarte”

Purchasing Card Policy

July 2023

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BUSINESS AFFAIRS MEMO

DATE: July 6th, 2023

TO: Faculty and Staff, Budget Unit Heads, Deans and Vice Presidents.

FROM: Business Affairs, Purchasing Office

RE: Updated P-Card Policy and Procedures

Important: The following shall be in accordance with Louisiana Constitution, Laws, Executives Orders and Policies.

This is a notification that Business Affairs has updated the NSU P-Card Policy and Procedures.

Below is a summary of the July 2023 additions/changes/clarifications that have been made in the Fiscal Year 23 P-Card Policy and Procedures. As always this is just a summary, as Business Affairs PPM's should be reviewed in their entirety to remain compliant with changing policies.

NEW:

- **\$1,000 Limit per Transaction/Charge**
- **Clarification of Purchases Allowed with the P-Card (limited)**
 - Allowable purchases under \$1,000
 - Required prior approval on purchases under \$1,000.
- **Detail of Restrictions on Card Use**

ADDED FOR CLARIFICATION:

- **Penalties for Misuse of Purchasing Card**
- **Examples of Misuse of Purchasing Card**

If you have any questions, please contact the Purchasing Department (purchasing@nsula.edu).

NORTHWESTERN STATE UNIVERSITY

Corporate Liability “LaCarte” Purchasing Card Policy

LACARTE PURCHASING CARD PROGRAM POLICY STATEMENT

This policy covers “LaCarte,” the Purchasing card program (P-card) and establishes minimum standards possession and use. LaCarte is a tool used to assist in the management of purchasing, payment, and accounting. LaCarte is a Visa card issued by Bank of America for the State of Louisiana. This card will enable university employees to purchase items with the convenience of a credit card, while providing management with a means of maintaining control over those purchases. The use of this card will improve efficiency and effectiveness by reducing costs associated with processing purchases and payments and will allow for the receipt of goods on a timely basis.

Cardholders are permitted to purchase low-dollar materials on allowable items directly from vendors without the submission of a requisition or issuance of a purchase order. P-Card purchases are generally limited to low-dollar expenditures of \$1,000.00 or less, per transaction. P-Card charges over \$1,000.00 will be declined at point of sale.

The policies and procedures for the LaCarte Purchasing Card were not intended to replace current State Procurement, Rules, and Regulations, nor Louisiana Statutes or Executive Orders. As a state agency, Northwestern State University employees must adhere to certain State and Federal regulations and laws. To ensure compliance with these regulations and laws, LaCarte program participants must comply with the policies outlined in the LaCarte Agreement Form specifically written for their particular role in the program. The policies in the agreement, as well as any revisions by the Northwestern State University Purchasing Department pertaining to this program, must be followed when using the LaCarte Purchasing Card.

TERMS AND DEFINITIONS

Approver: The cardholder's supervisor or the most logical supervisor that is at least one level higher which would be most familiar with the business case and appropriate business needs for the cardholder's transaction and is responsible for approving transactions on-line and signs both the cardholder's billing cycle log and monthly statement.

Cardholder: University employee **whose name appears on the card** and who is accountable for all charges made with the card.

Cardholder Agreement Form: An agreement signed by the cardholder, prior to being issued a LaCarte purchasing card, which verifies that the cardholder has read and understands the policies and procedures of the State and NSU and agrees to comply with them.

Cardholder Enrollment Form: A form containing pertinent information on a cardholder necessary for statement and information mailing purposes, contact information, daily/monthly spending limits and budgetary controls. The form **must** be submitted by the cardholder to the Program Administrator for completion and approval.

Controlled Billed Account (CBA): A credit account that is a direct liability of the State. CBA Accounts are controlled through a single authorized accountholder/authorizer to provide means to purchase any allowed transactions/services allowed in the current State Liability Travel Card and CBA Policy. Although other travel related charges are now allowed on the CBA account, the traveler should be aware that there is no plastic issued for a CBA to ensure that this will not impair his/her travel plans.

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

Electronic Signature: An electronic sounds, symbols, or process attached to or logically associated with a record or executed or adopted by a person with the intent to sign the record.

MCC Code (Merchant Category Code): Codes that are assigned to vendors by the bank indicating the type of business. The Purchasing Card is encoded with types of MCC's that the cardholder is authorized to purchase. Some MCC's are prohibited or restricted by the State of Louisiana and/or Northwestern State University. Attempts to use LaCarte card with vendors that possess these codes will be denied. Continued attempts will result in disciplinary action.

Merchant/Supplier: A business or other organization that may provide goods or services to a customer.

Monthly Spending Limit: A dollar limit assigned to the cardholder for the total of all charges made during the monthly billing cycle.

Program Administrator: A liaison between the cardholder, Agency LaCarte Administrator, State Program Administrator and Bank of America. Provides support and assistance, processes new card applications and changes to cardholder information, provides training and maintains policies and procedures.

Purchasing Card: A visa credit card account issued by the Bank of America for the State of Louisiana for the purpose of making authorized purchases on behalf of NSU.

Reconciliation Voucher/Log: This log is used in the reconciliation process for purchases during the billing cycle. The reconciliation voucher is printed and filed with the billing statement and the transaction documentation obtained from the merchant.

Return Merchandise Authorization (RMA) Number: A number issued by the vendor to reference the returned order and ensure proper handling (exchange or credit) of the return. Depending on the vendor, it may be sometimes referred to as a Return Goods Authorization (RGA) number.

Split Purchase: A practice whereby one or more cardholders or suppliers split a purchase into two or more transactions and/or purchases to circumvent either single transaction limit or bid requirements. This is prohibited by the Statewide Purchasing Card Policy.

Support Documentation: Vendor produced documents that reflect the relevant details of each item purchased, including quantity, description, cost, total charge amount, vendor's name, and address. These documents shall be original detailed/itemized sales receipts, invoices, packing slips, credit receipts, disputes, and written approvals.

Transaction / Charge Limit: The per transaction dollar limit is set on each cardholder's card. The NSU Program Administrator will determine the limit to be set. A single transaction/charge may include multiple items, but total dollar amount cannot exceed cardholder's limit. (Transaction/Charge Limit may be also referred to as a Single Purchasing Limit or Single Transaction Limit.)

POLICIES AND PROCEDURES

Overview:

- The LaCarte Purchasing Card is a Bank of America Visa credit card used by authorized NSU employees to purchase specific goods and services up to \$1,000.00 per transaction, or authorized transaction limit, including shipping and handling, and excluding taxes for bona fide University purposes. Any deliberate attempt to use the Purchasing Card for personal use will be considered theft.
- Using the P-Card for purchases of supplies, low-dollar amount equipment and furniture, operating services and/or repairs must comply with proper purchasing procedures, rules and regulations, Louisiana Statutes and Executive Orders.
- Northwestern State University is exempt from Louisiana state sales taxes. The cardholder should notify the vendor of the tax-exempt status prior to any credit card transaction. The cardholder shall not fill out any tax exemption forms. The State of Louisiana tax exemption form is available on the NSU's Purchasing website under General Forms.

Purpose and Benefits of Using the Purchasing Card:

- To simplify and reduce costs of the purchasing and payment processes for goods and services under \$1,000.00, or authorized transaction limit. The cardholder may use the card to make legal purchases from vendors without a banner purchase requisition, direct pay, etc.
- To reduce the number of invoices processed by the NSU's Accounts Payable Department. One (1) monthly master bill is received from the Bank of America for all cardholders versus the handling of large volumes of individual low-dollar amount invoices.
- To enable Bank of America to pay the vendor within two (2) business days of requesting payment for merchandise or services.

Obtaining a Purchasing Card:

- Each prospective cardholder must complete a Cardholder Enrollment Form, which can be found on the NSU Purchasing Department website.
- A Department Head, Dean, Vice-President, or President must approve the completed enrollment form for each prospective cardholder under their authority. The Department Head, Dean, Vice-President, or President may set spending limits per transaction and/or per billing cycle. Once approved, the form shall be forwarded to the NSU Purchasing Department for processing.

- When the NSU Purchasing Department receives the requested card from the bank, the cardholder shall be contacted, and cardholder orientation shall be scheduled to give instructions on the proper use of the card. Additionally, each new cardholders will be required to sign a Cardholder Agreement form and complete the State and Moodle online certification course and test before receiving the Purchasing Card. Cardholder approvers are required to complete an Approver Enrollment Form, Approver Agreement, and complete the State online and Moodle certification course.
- No P-card shall be issued to any agency Program Administrators, President of Northwestern State University, Vice President of Administration and Finance, Auditor, or any other roles associated with administering, monitoring, or reviewing the activities of the P-Card program, as well as any non-state employees.

How the LaCarte Card May Be Used:

The LaCarte Card may be used for the purchase of specific goods and services provided that the transaction does not:

- Exceed \$1,000.00, or cardholder’s single transaction limit, including shipping and handling charges, excluding taxes. The card will not accept charges over \$1,000.00, or cardholder’s single transaction limit.
- Fall within a restricted or prohibited Merchant Category Code.
- Fall within one of the categories listed in the Restrictions on Card Use section of this handout.

Based on individual needs, with written permission by the Office of State Procurement and approval of the NSU Purchasing Department, some restricted merchant category codes may be allowed.

Note: In the event of a declared emergency, the NSU Purchasing Department may increase transaction limits for essential cardholders that would be active during an emergency situation. This will not apply to all cardholders. Purchases must be made in accordance with the Statewide LaCarte and CBA Policy. Higher limits do not eliminate the need to follow emergency procurement rules, policies, procedures and/or Governor’s Executive Orders.

Purchasing Card Cycle:

- The LaCarte Card statement date is the fifth (5th) of each month. Cardholders should receive an email from the Program Administrator on the sixth (6th) of the month notifying them that the statement and due date for reconciliation paperwork.

- Cardholder shall download and review the statement for appropriate and accurate charges.
- The statement should be reconciled against the reconciliation voucher to ensure the charges are in order on the voucher as they appear on the monthly statement. The original itemized supporting documentation for each charge/credit should be in order attached to the reconciliation paperwork.
- The cardholder AND approver shall sign the monthly statement and reconciliation voucher/log then route to the Purchasing Office by the deadline given to the cardholders when they received their monthly statement.

LACARTE PROGRAM RESPONSIBILITIES

General Responsibilities:

- The program administrator will maintain a current list of all cardholders and approvers for the LaCarte card program. Program administrator will be responsible for adding new cardholders and approvers to the WORKS system, and for removing cardholders and approvers who are no longer in that role.
- It is the approver's responsibility to ensure that all cardholders under their authority abide by the requirements of the cardholder agreement.
- It is the cardholder's responsibility to use the NSU Purchasing Card for payment of specific goods and services under \$1,000.00, or the cardholder's single transaction limit, including shipping and handling charges, and excluding taxes. The transaction and credit limits on the card have been set by the cardholder's department P-Card Manager. Transactions over \$1,000 must have prior approval from the NSU Purchasing Department.
 - **Reminder:** The card will not accept charges over \$1,000.00, or cardholder's single transaction limit.
- Cardholders must obtain approval to expend University funds. Prior to making a purchase, complete a Requisition Worksheet and ensure all appropriate approvals have been obtained. The complete and approved worksheet must be retained in the departmental file for a period of 5 years.
- **It is the cardholder's responsibility to ensure budget availability in Banner Finance *FGIBAVL*.**
- It is the cardholder's responsibility not to artificially divide purchases ("split purchase"). Splitting purchases to keep each of the transactions within the limits of the NSU Purchasing Card is not authorized. Multiple purchases to the same vendor on the same day or within a few days are allowed, as long as the total dollar amount of the purchases to that vendor does not exceed the cardholder's single transaction limit. Cardholders utilizing a state contract vendor must adhere to the same policy and must ensure that these items are approved contract items. Cardholders must ensure that violation of this policy may result in cancellation of the NSU Purchasing Card and/or disciplinary action.
- It is the cardholder's responsibility not to allow Louisiana state sales tax to be charged on LaCarte Card purchases. Cardholders must make every effort, at the time of purchase, to avoid state sales tax charges to the card. The tax-exempt number is printed on the front of the LaCarte Purchasing Card for easy reference. In the event that state sales taxes are charged, it is the cardholder's responsibility to have the vendor issue a credit to the cardholder's LaCarte Purchasing Card or reimburse the university. If a cardholder continually allows taxes to be charged to the card, corrective measures will be taken by the NSU Purchasing Department. Corrective measures may include cancellation of NSU Purchasing Card privileges or reporting to the Office of Human Resources.

- Each month, the cardholder shall complete a reconciliation voucher/log that corresponds to the monthly statement. Approval signatures and account codes for each transaction are required. The statement and voucher must be received by the Purchasing Office no later than five (5) business days from receiving the monthly reminder via email. Earlier in December due to the holidays, and earlier in July due to the year-end close.
- The LaCarte Card will remain the property of the Bank of America. It shall NOT be transferred, assigned to, or used by anyone other than the designated cardholder. The cardholder shall be required to surrender the Purchasing Card upon the request of NSU or any authorized agent of the Bank of America.
- Personal or other unauthorized charges are not allowed on the Purchasing Card. Violations may cause cancellation of card and/or disciplinary action and reimbursement by the cardholder.
- In the event a vendor participates in a program where reward points are earned, gift cards are issued as incentives, etc., cardholder may use these earnings toward the purchase of state goods. The rewards must NOT be used for personal use.
- Cardholder shall never put the full LaCarte Card number in emails, reports, memos, etc. If designation of an account is necessary, only last four digits of the account number shall be used.
- The P-Card is the property of the State of Louisiana, and the cardholder is responsible for the physical security and control of the P-Card and its appropriate use. The Cardholder is also responsible for maintaining the security of card data such as the account number, the expiration date, and the card verification value (CVV), the 3-digit security code located on the back of the card.
- Cardholder shall secure all assigned WORKS application User IDs and passwords, and shall never share User ID and passwords, leave the work area while logged into the system, or leave log-in information lying in an unsecure area.
- Cardholder shall never send a copy of the P-Card if requested by a merchant. If this is required for payment, then the cardholder must verbally provide the number or use another form of payment other than the State Liability P-Card.
- Northwestern State University retains the right to cancel a cardholder's privileges. Cards may be revoked for misuse or non-compliance with policies and procedures and/or Cardholder's Agreement. Should the policies and procedures and/or Cardholder's Agreement be violated more than three (3) times in any twelve (12) month period, the Program Administrator may cancel the cardholder's LaCarte card.
- It is the responsibility of the cardholder or Supervisor to notify NSU Purchasing Department of a cardholder's extended leave. To reduce the risk of fraud, should a LaCarte cardholder be on extended leave the card profile shall be suspended.

Once the cardholder returns to work, the profile shall be returned to the original limit.

- Should a cardholder be absent during the time when statements and reconciliations are to be processed, approved, and submitted to the NSU Purchasing Department, cardholder's supervisor will delegate this task to ensure that this process is completed even in the cardholder's absence. Cardholder will be required to sign the statement reconciliation voucher, and on all related documentation upon return to work.
- Vehicles rented/leased by NSU Motor Pool is allowed with approved Cards **ONLY**.
- Online accounts, such as Amazon, eBay, etc., must have a standalone business account or registration and must not be combined with an individual's personal account. Upon request, cardholder is to provide proof that an account is set up as a separate business account by providing a list of processed transactions printed from the vendor's website.
- Approvers will be required to review cardholder's limits on an annual basis to ensure appropriate utilization of the card and program intent.
- Cards that remain dormant for a twelve (12) month period shall be canceled unless justification is provided, and approval is granted by the Office of State Procurement to have card remain opened. If approval is granted, the card must be suspended until future need for activation.
- Annually, all program participants (i.e. program administrators, cardholders and approvers) are required to complete the most current Agreement Form acknowledging responsibilities associated with the State Liability P-Card Program (LaCarte).
- Annually, all program participants (i.e. program administrators, cardholders and approvers) are required to complete the State's online certification training program with a passing grade of at least 90.
- A cardholder's approver must be a supervisor (or designee) of the cardholder which would be at least one level higher than the cardholder and be most familiar with the business needs of the cardholder.
- Cardholder's business email address must match the cardholder's name. Another cardholder's email address may not be used without the approval of the Commissioner of Administration.
- Cardholder's changing departments within the NSU campus shall notify the NSU Purchasing Department of the change can be made in the WORKS system.
- The LaCarte Card is the property of the Bank of America. Upon termination or retirement, the card must be surrendered to the P-Card Program Administrator and will be canceled by the Program Administrator.

- According to the Human Resources Policy, employees separating from the University must complete an Exit Interview form and return it to Human Resources when all signatures have been obtained. Complete an exit review, with the cardholder, of the cardholder's transactions, supporting documentation and receipts, as well as, obtaining necessary signatures prior to departure. The program administrator should be notified of the cardholder's termination. The administrator will manually print a statement from WORKS. A reconciliation along with all supporting documentation and receipts, signed by both the cardholder and approver, will be turned in to the program administrator. Ensure that the P-Card is obtained from the university employee upon separation or change in department/section and return card to agency program administrator who will cut the card in half and file.

Telephone, Internet, and Mail Orders:

- Cardholder shall provide vendor with cardholder's name, NSU department name, credit card number, tax exemption status, complete shipping address (i.e. street address with internal location such as building name and room number, and department's campus post office box, if possible) and billing address.
- Cardholder shall instruct vendor to include the following in the delivery package: a sales receipt, and an invoice or Purchasing Card charge slip itemizing the order. The sales receipt, invoice and/or charge slip shall identify the purchase as a Visa Card purchase.
- Cardholder shall scan and attach the itemized invoice to the transaction in WORKS and retain all original supporting documents in the department.

State Corporate Business Account (CBA) Requirements/Guidelines:

- All CBA transactions must be kept in accordance with PPM49 guidelines, State Liability Travel Card, and CBA Policy, Purchasing Policies, Rules, and Regulations, Louisiana Statutes and/or Executive Orders.
- The account(s) are issued in the name of the agency. The agency may designate an administrator/authorizer per account. Each administrator has the same duties, obligations, and responsibilities as a cardholder. The contract travel agency must be notified of authorizers for each CBA account.
- CBA account(s) shall have an overall card cycle limit determined by the agency. These limits reflect the agency's travel patterns. Therefore, these limits must be judiciously established by the agency and adhered to accordingly.
- The full CBA account number shall never be included in emails, fax, reports, memos, etc. if an account number is necessary, only the use of the last four or eight of the account number is allowed.

Declined Transactions:

- In the event that a LaCarte Card transaction is declined, the cardholder should notify the NSU Purchasing Department. Vendor does not have information related to the reason for decline, nor does the cardholder have the authority to obtain this information. The NSU Purchasing Department shall obtain the information on the declined transaction, coordinate resolution, and advise the cardholder.
- If a purchase attempt using a LaCarte card is declined, the merchant should not continue to swipe the card if it does not work the first time. The cardholder should call the NSU Purchasing Department to determine the cause of the declination.
- Possible reasons for Purchasing Card declinations include:
 - attempted purchase exceeds authorized transaction limit.
 - credit card account is over the monthly limit of transactions and/or spending limit.
 - incorrect entering of credit card number or other credit card information.
 - Vendor's registered Merchant Category Code is prohibited.
 - Credit card has not been activated.
 - Bank has a fraud watch on card.

Statement Reconciliation and Approval Process:

- The primary responsibility for the reconciliation and approval process rests with the cardholder.
- Each cardholder will download their monthly statement from BOA/Payment Center. The LaCarte Card statement date is the fifth (5th) of each month. Cardholders should receive an email from the Program Administrator on the sixth (6th) of the month with the requirements and deadlines for monthly reconciliations. The cardholder has five (5) business days to return all reconciliation paperwork to the NSU Purchasing Department.
- Cardholder shall compare the transactions on the statement with the original sales receipts, invoices, credit card slips, credit receipts, etc. (supporting documentation) to ensure that the dates, vendors, and amounts charged match. Documentation is required for all purchases and credits.
- Each transaction listed on statement must have original supporting documentation. This includes transactions that cancel each other out (i.e. a purchase and return for the same item).
- Each transaction listed on the statement must be in the same order as listed on the reconciliation voucher. This will ensure a smooth reconciling process for Business Affairs.
- For items purchased over the counter, the cardholder should obtain the customer copy of the receipt. When ordering by telephone, fax, or computer, the

cardholder must obtain an invoice or similar document. For items such as registrations, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used. Acceptable documentation must include a line description, with full description not a generic “general merchandise” description, quantity, and line-item pricing for the purchase. Electronic receipts are allowed if they are un-editable and are maintained in compliance with the agency retention policy.

- For internet purchases, the printout of the order confirmation showing the details, the printout of the order details, or the shipping document if it shows what was purchased, the quantity and the price paid will suffice for the itemized receipts.
- A convenience fee is allowed when payment by credit card is an alternative form of payment not ordinarily accepted by the vendor which is not the normal form of payment for them. Then a convenience fee can be charged using the following criteria.
 - A payment must take place across an alternative payment channel, such as online or by phone.
 - Cardholder must be told about the fee in advance, or it must be clearly disclosed.
 - The fee must be a flat or fixed price rather than a percentage of the sale.
- After a transaction is completed, the Cardholder must upload the original receipt as well as any supporting documents to BOA Workflow and sign off. Cardholders must sign off on the transaction within five (5) days of the transaction. The approver will have ten (10) days of the transaction.
- Cardholder shall attach the monthly BOA statement to the reconciliation voucher and submit to the Purchasing Office. All original supporting documentation for each transaction should be submitted with the statement and reconciliation voucher. Should any item on the statement be in dispute, a Statement of Disputed Items shall be attached to the transaction in WORKS and submitted with the reconciliation paperwork.
- Cardholder AND Approver (Department Head or Dean/VP) must sign the reconciliation voucher AND the Bank of America statement certifying the legitimacy, and accuracy of the listed transactions. A copy of the reconciliation voucher/log report, statement, and originals of supporting documents shall be retained by the cardholder. Cardholders can NEVER be the final approver of his/her own transactions.
- Reconciliation voucher, and statements are due to the NSU Purchasing Department within five (5) business days from the date they receive the email from the Program Administrator of each month for final review and processing. Documents not received by the fifth (5th) business day may result in cancellation of card.
- NSU Purchasing Department is responsible for performing post audits of cardholder transactions to monitor appropriate use while verifying that purchases

are made in accordance with Corporate Liability “LaCarte” Purchasing and CBA Card Policy, all current purchasing policies, purchasing rules and regulations, Louisiana Statutes, Executive Orders, State Liability Travel Card, and CBA Policy and PPM49, if applicable. All reconciled transactions and receipts shall be reviewed for completeness, correct coding, and matching figures on reconciliation voucher/log, statement, and receipts by the appropriate controller, and the NSU Purchasing Department. Monthly certifications that the procedures of audit section of this policy have been conducted must be submitted to the Office of State Procurement. The certification will indicate that agency personnel administering the P-card Program has generated the required reports, all requirements listed in policy have been completed, and necessary findings have been investigated, documented, and handled appropriately.

- Annual routine audits shall also be performed by NSU’s Internal Auditor for compliance with State Procurement Rules and Regulations.
- All transactions and supporting documentation must be, at a minimum, randomly audited, by a second party, either the agency’s fiscal section or the agency program administrator.
- The NSU Purchasing Department will track cardholder reconciliations as they are received and shall issue reminders to cardholders that have not turned in their LaCarte Purchasing Card Logs by the end of the due date.
- Once the Program Administrator has received and reviewed all transactions on the reconciliation Voucher, it will be forwarded to Accounts Payable for invoicing. The approved account and expense codes for each transaction will be entered into the cardholder’s budget expenditure account in Banner Finance.

Disputed and Questioned Items:

- Cardholder shall be responsible for ensuring receipt of goods, services, and resolving any receiving discrepancies or issues of damaged goods.
- Cardholder shall be responsible for settling any disputes with the vendor (except fraudulent charges), clearing duplicated charges, requesting credit for tax, and requesting credit for returned merchandise.
- Cardholder shall notify the NSU Purchasing Department immediately if they are suspicious of possible fraudulent charges. If it is determined that fraudulent transactions have been charged, or attempted to be charged, on a cardholder’s card, the NSU Purchasing Department shall deactivate the card. The cardholder shall contact the Bank of America and request that a new card be issued.
- Cardholder shall contact vendor to resolve any outstanding issues.

- If cardholder is unable to reach an agreement with vendor, the Cardholder must complete a Statement of Disputed Items, and submit it to the Bank of America within sixty (60) days of the statement date on which the item appears.
 - **Bank of America- Commercial Card Service Operation**
P.O. Box 53142
Phoenix, AZ 85072-3142
Phone: (800) 352-4027
Fax: (888) 678-6046
- A copy of the Statement of Disputed Items shall be attached to the transaction in WORKS and emailed to the NSU Program Administrator.
- The NSU Purchasing Department will be available to assist cardholders in resolving disputes to ensure proper credit is given on subsequent statements.

Fraudulent Charge:

In the event of a fraudulent charge, the cardholder shall complete the following steps:

- Contact Bank of America’s Security Division (877) 451-4602
- Sign and return the affidavit provided by Bank of America
- Notify the NSU Program Administrator
- Submit a copy of the fraudulent charge affidavit to the NSU Program Administrator. Indicate the fraudulent charge in the comment section of the transaction during online reconciliation in WORKS.

Penalties for Misuse of Purchasing Card:

Any recognized or suspected misuse of the P-card program should be immediately reported to the agency program 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 one may visit

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

If a cardholder unintentionally charges a personal item on their LaCarte card, it is that cardholder’s responsibility to report it to their approver, and to the program administrator. If the cardholder cannot get the transaction credited or refunded, then the cardholder shall reimburse the university by making the payment to the Cashier’s Office in Student Services or as a payroll deduction. The last four (4) digits of the cardholder’s credit card number, the fund account number and expense code shall be provided to the Cashier’s Office as well. If reimbursement is made to the Cashier’s Office, a copy of the reimbursement shall also be attached to the transaction in WORKS for audit purposes. At no time should the cardholder make a payment directly to the bank. In the event this type of purchase happens more than once in a twelve (12) month period, disciplinary actions may be taken.

In the case of willful or negligent default of obligations under the Cardholder Agreement, the State/NSU has the following rights, to the extent authorized by law:

- To deduct from cardholder's paycheck, any unauthorized charges in accordance with NSU Purchase Card policy, until all unauthorized charges are paid in full.
- The State/NSU may pursue any remedy for the recovery of unpaid amounts, including referring unpaid amounts to an attorney for collection.
- The State/NSU may impose any appropriate corrective or disciplinary action permitted, including cancellation of Purchase Card privileges and/or up to termination and possible criminal charges, under applicable law. According to the Approver Agreement, 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 the employee file for a minimum of 12 months.
 - Consultation with NSU Program Administrators, and President/Vice President of Administration and Finance and internal audit section.
 - Disciplinary actions, up to and including termination of employment.
 - Legal actions, as allowed by the fullest extent of the law.

Examples of Misuse of Purchasing Card:

- Personal Purchases
- Repeated transactions made with Sales Tax
- Late submission of monthly reconciliation
- Late receipt uploads and sign offs in WORKS
- Submitting reconciliation with insufficient funds (FGIBAVL)

Lost or Stolen Cards:

- Cardholder MUST report any lost or stolen cards immediately:
 - Call Bank of America at (888) 449-2273
 - This number is available twenty-four (24) hours a day, seven (7) days a week, three hundred sixty-five (365) days a year. The bank shall immediately cancel the card and forward a replacement card within 3-5 business days.
- Call the NSU Purchasing Department at (318) 357-4496.

Returns and Exchanges of Merchandise:

- If merchandise purchased with the LaCarte Card is not acceptable (incorrect, damaged, defective, etc.), the cardholder shall be responsible for contacting the vendor to arrange for the proper return for credit or exchange.
 - **Note:** If the return is due to defective merchandise or vendor error, postage should be paid by vendor. If the return is due to Cardholder error, or the Cardholder no longer wants the shipment, the Cardholder, not the University or the vendor is responsible for the cost of the return, unless written permission is granted by the NSU Purchasing Department.

- For merchandise to be exchanged, the cardholder shall be responsible for returning the merchandise to the vendor and obtaining a replacement as soon as possible.
- For merchandise returned in person, the cardholder shall be responsible for obtaining an original credit receipt from the vendor.
- For merchandise shipped back to the vendor, the cardholder shall prepare package according to vendor instructions and retain shipping documents until vendor issues credit or exchanges merchandise. Cardholders should request a shipping label and a Return Merchandise Authorization number (RMA) from the vendor.
- In the event that a shipping charge or restocking fee applies, the charge shall be applied to the LaCarte Card.
- Documentation of the exchange or return shall be retained along with the original supporting documentation of the original purchase.
- A vendor must issue credit to the LaCarte Purchasing Card. Receiving cash or checks to resolve a credit is strictly prohibited.

USE OF PURCHASING CARD

Allowable Purchases under \$1,000:

The LaCarte Purchasing Card may be used for the following purchases:

- Advertising (one time purchase)
- Printing (prior approval from Print Shop)
- Maintenance of Equipment (not related to IT)
- Rentals (non-recurring)
- Dues & Subscriptions (not related to IT and auto-renewal not allowed)
- License Fees not related to IT.
- Webinar/On-line Conference Fees (no travel involved)
- Postage (stamps excluded)

Purchases needing Prior Approval under \$1,000:

The LaCarte Purchasing Card may be used for the following purchases with prior approval from the CIO:

- Maintenance- IT Data Processing
- IT Dues, Subscriptions, and License Fees
- IT Operating Services
- IT Computer Supplies
- IT Software

RESTRICTIONS ON CARD USE

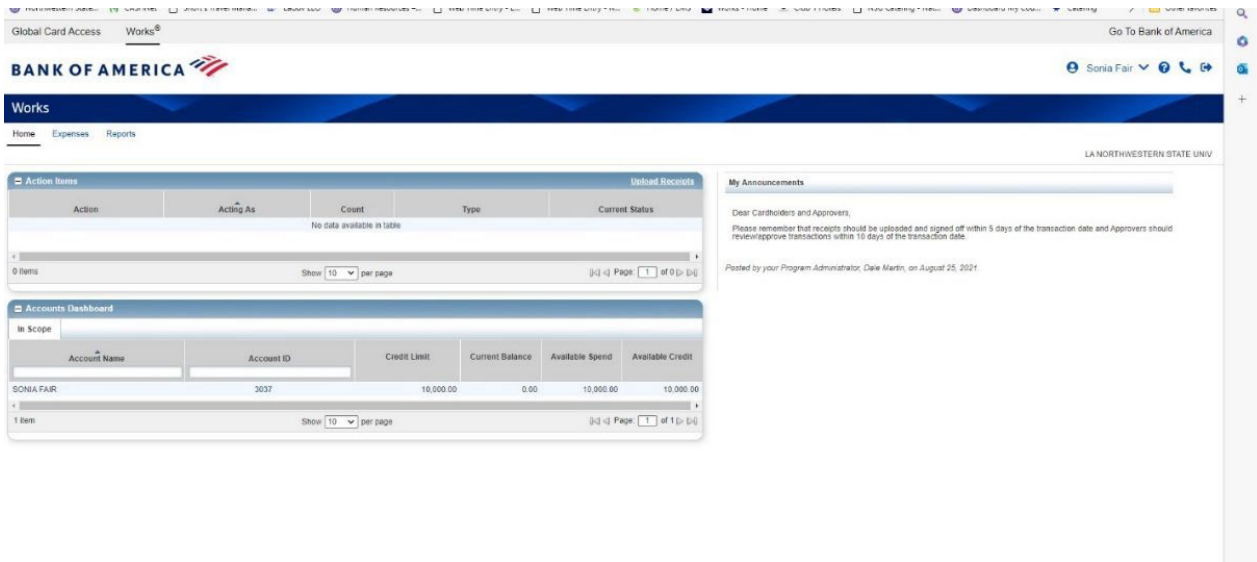
The LaCarte Purchasing Card may not be used for the following purchases:

- Alcoholic Beverages
- Cash Advances or gift cards
- Professional services, Consultant fees, Speaker fees, or any service that requires a contract. No one is authorized to sign contracts on behalf of the University except the V.P. of Administration and Finance or President.
- Special Meals
- Personal Purchases – State business only (No fans, heaters, office decorations, coffee pots, etc.)
- Equipment or furniture (taggable assets) over \$1,000
- Software, internal or external hard drives, electronic devices, unless prior written approval is given by the IT Department (Written approval must be attached to the transaction in Works).
- Any type of promotional items or gifts intended to be given away to students or the general public is prohibited.
- Purchases from vendors that issue receipts without itemizing the charges. Receipts must include the description of the item, quantity, unit price, freight charge (if applicable), and tax (which should be \$0.00).
- Postage stamps (Postage applied by the U.S. Post Office, UPS or FedEx is allowed, but not the purchase of individual stamps.)
- Memberships to professional organizations are allowed; however, personal memberships such as Amazon Prime, Sam's Club and Costco are not allowed.
- Online accounts, such as Amazon, eBay, etc., must have a standalone business account or registration and must not be combined with an individual's personal account. Upon request, the cardholder is to provide proof that the account is set up as a separate business account by providing a list of processed transactions printed from the vendor's website.
 - NSU has a business account setup that offers Amazon Prime on eligible orders. Please contact Purchasing at purchasing@nsula.edu to set up an NSU Amazon Business account.
- Recurring monthly Payments

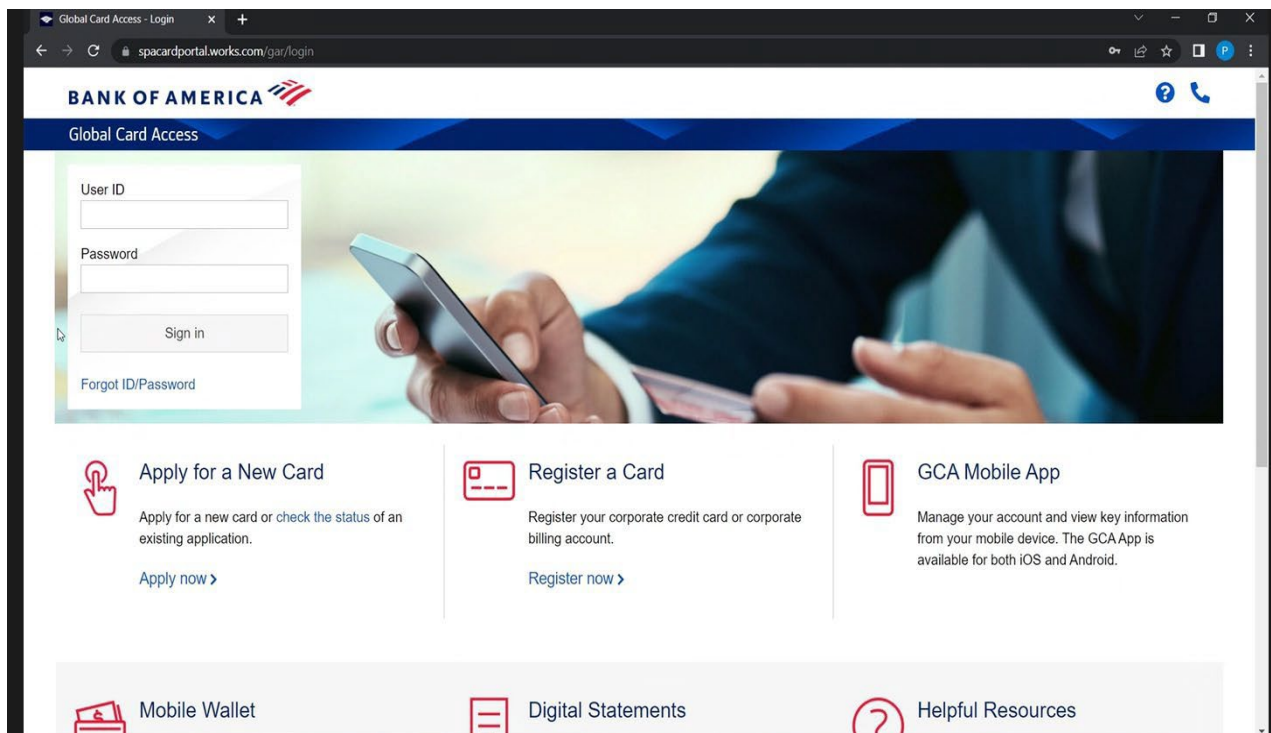
WORKS/BOA TRANSACTION PROCESSES

Download Monthly Statements:

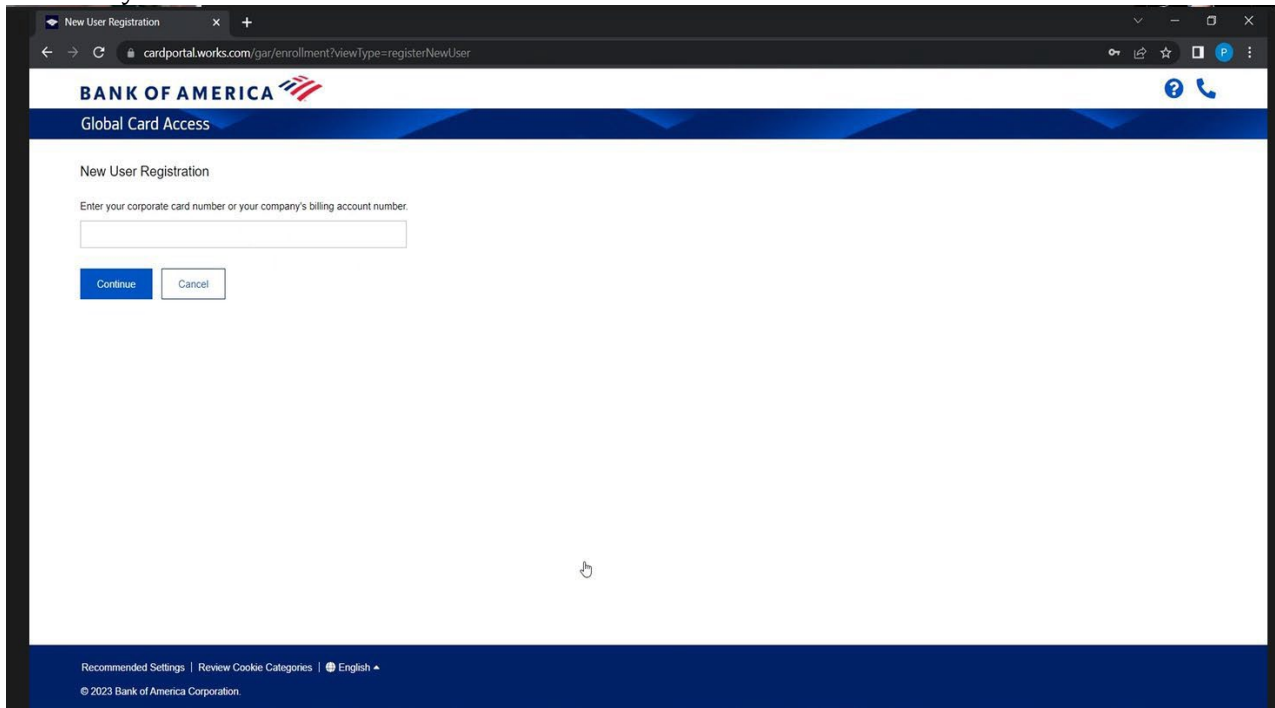
- Once you are logged into your P-Card Account, you will click on **Global Card Access** to the top left.



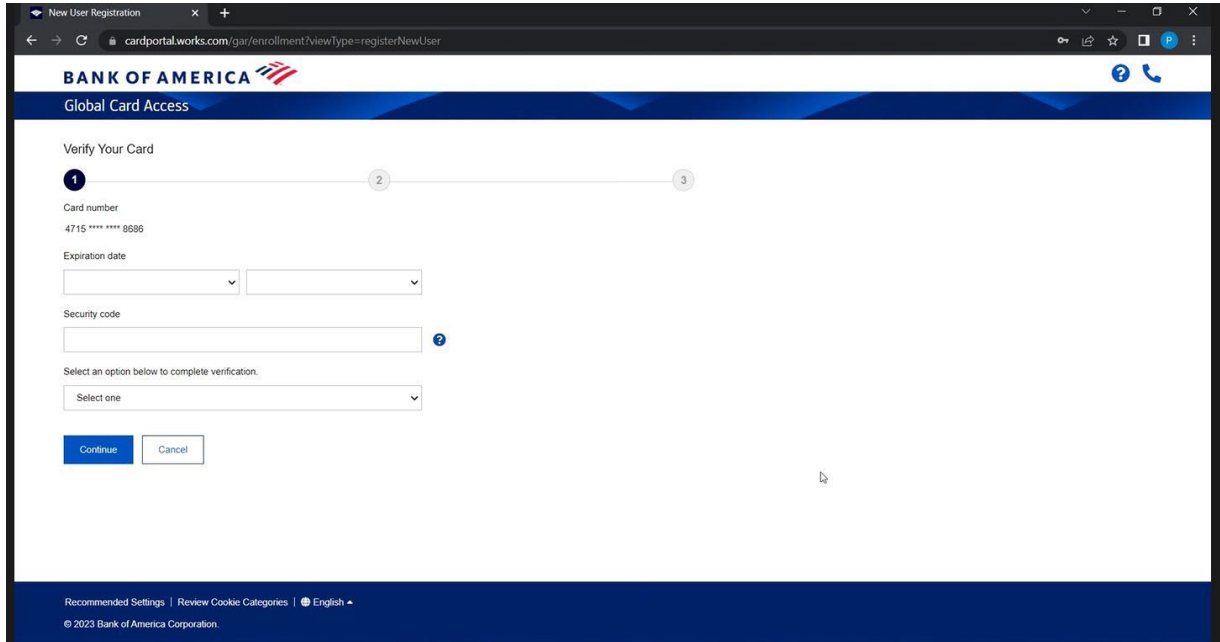
- If this is your first time to access Global Card Access, select **Register Now** under Register a Card.
- If you have already registered your card, **enter your P-Card User ID and Password**, and select **Sign in**.



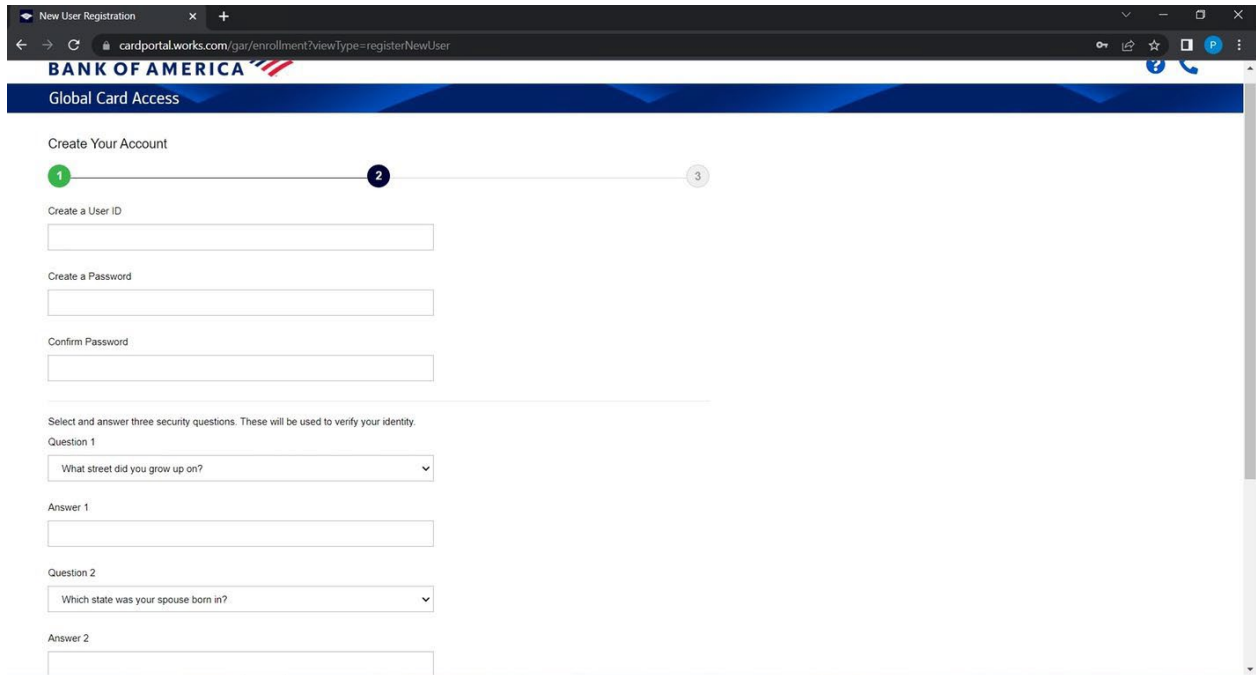
- Enter your **full card number** and click **continue**.



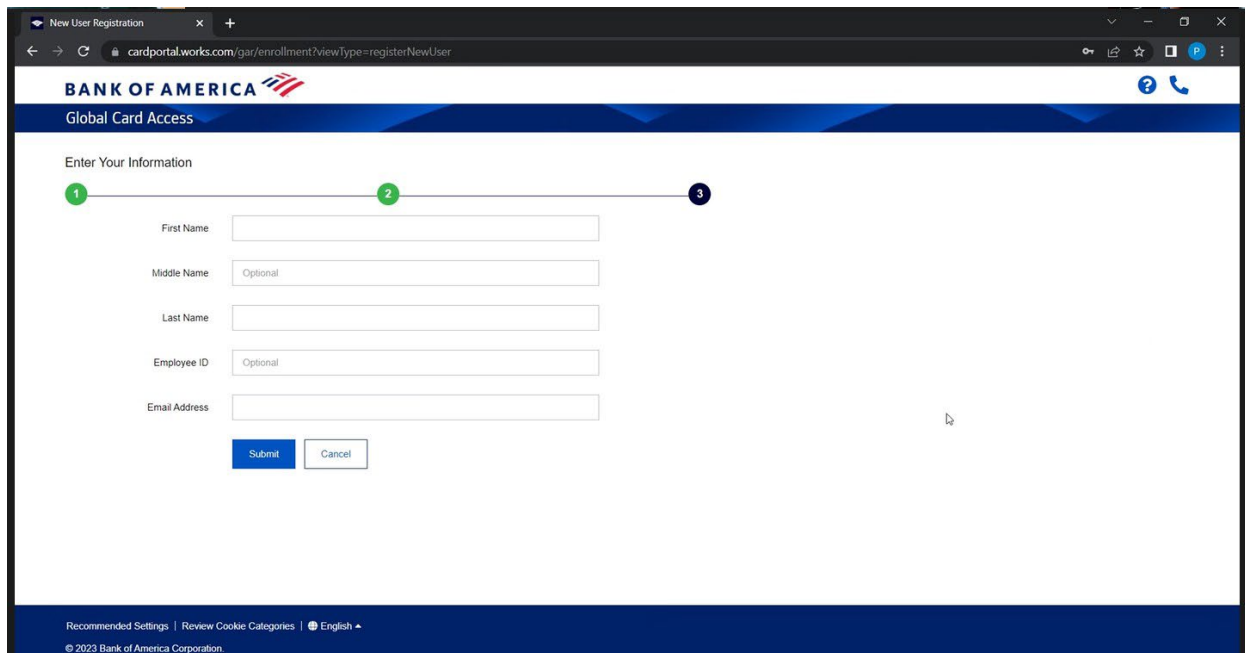
- Enter your cards expiration date and security code. Under the **Option to complete verification**, select **“one-time passcode”** then select **email** to receive the one-time passcode to your NSU email account. *You may need to check your junk email folder.*
- Once you receive your six-digit, enter it into the section and click continue.



- On the next screen, enter your **P-Card User ID and Password** that you use for **WORKS** and select **security questions**.

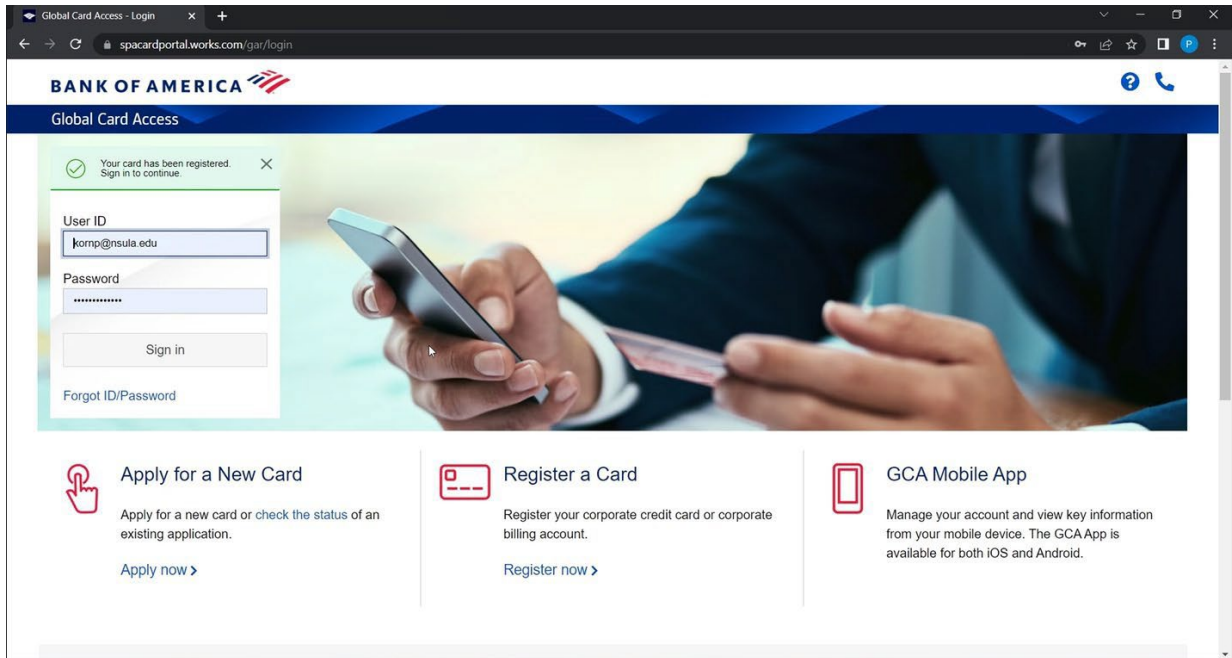


- Enter your **first and last name, Employee ID and Nsula email address** and click **Submit**.

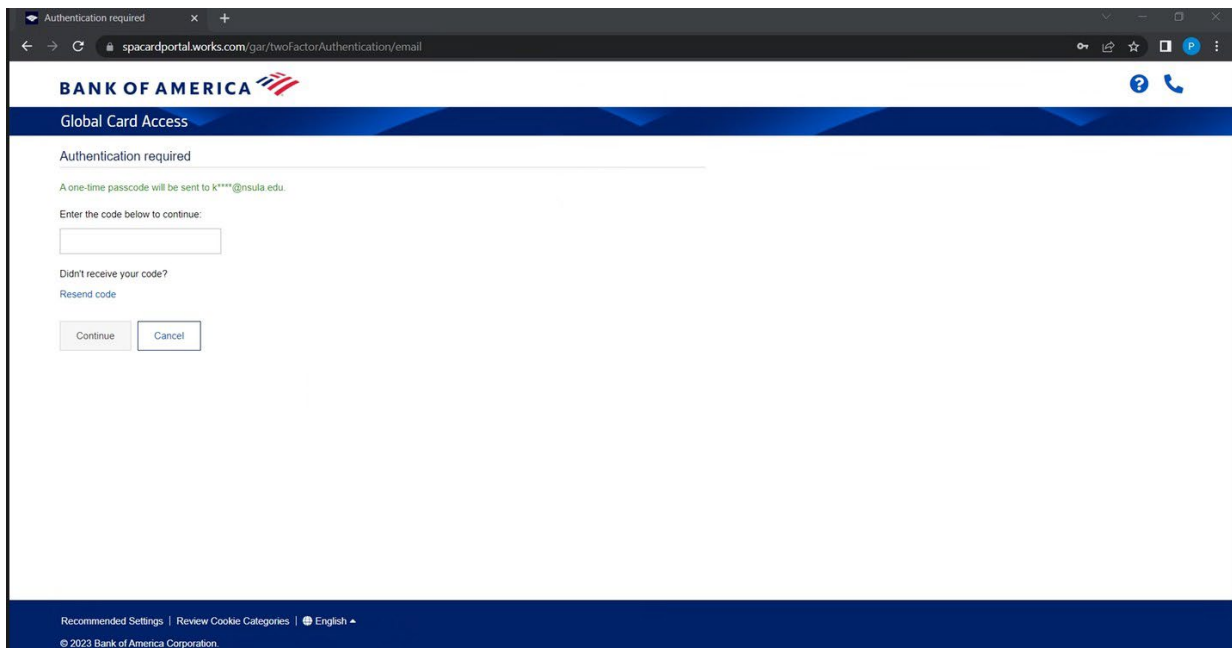


- Once registration is complete you will have a green notification appear and an email will be sent to your nsula email confirming registration.

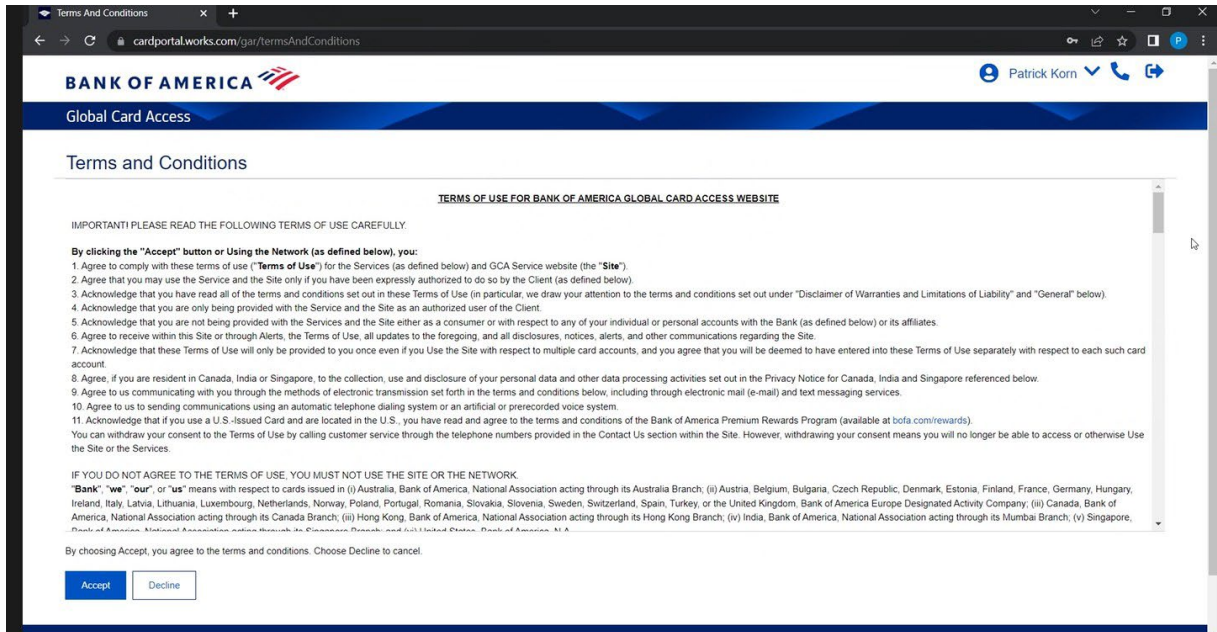
- Use the link from the email to sign into the Global Card access. It should populate your User ID and Password, if not, enter **your User ID and Password** and click **Sign In**. *The system will send you another authentication code via email.*



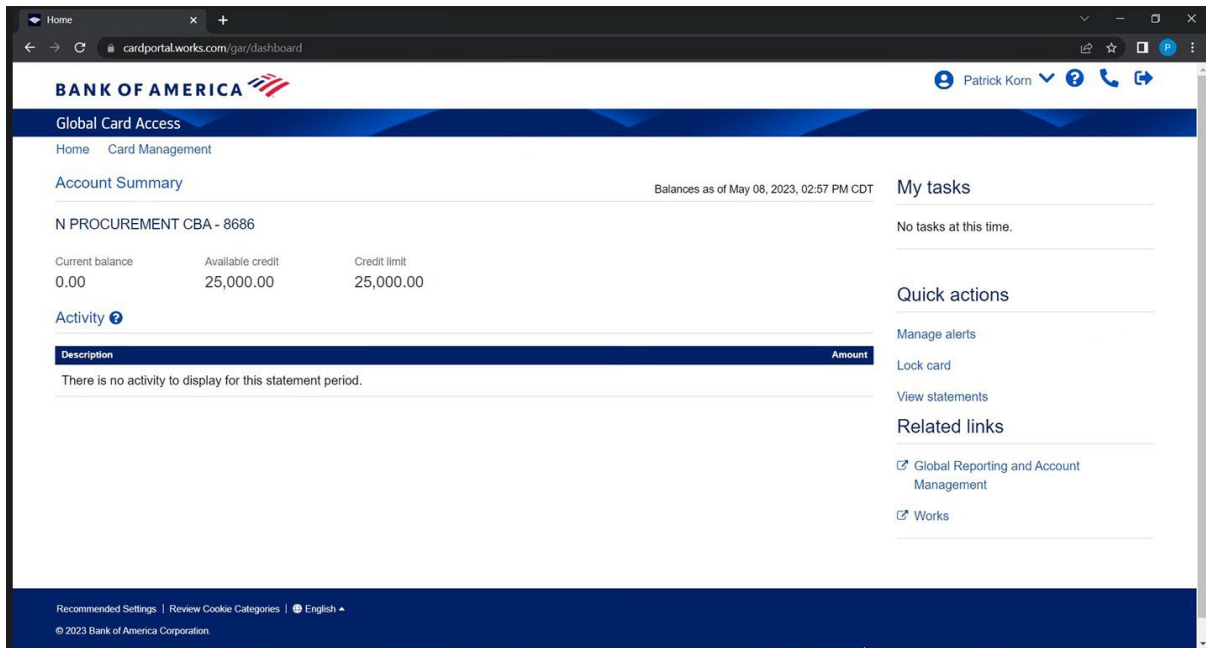
- Enter the **code** that is sent to your nsula email and click **continue**.



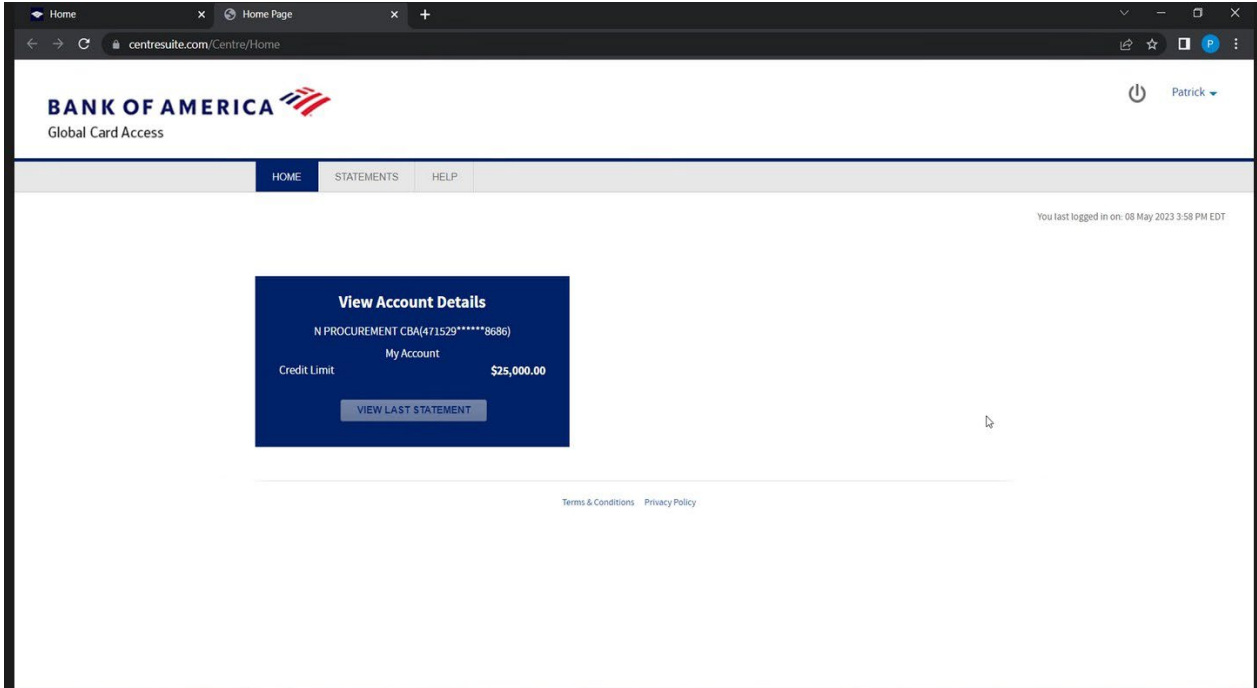
- **Accept the Terms & Conditions.** *A pop-up window will appear to confirm your contact information bypass this popup.*



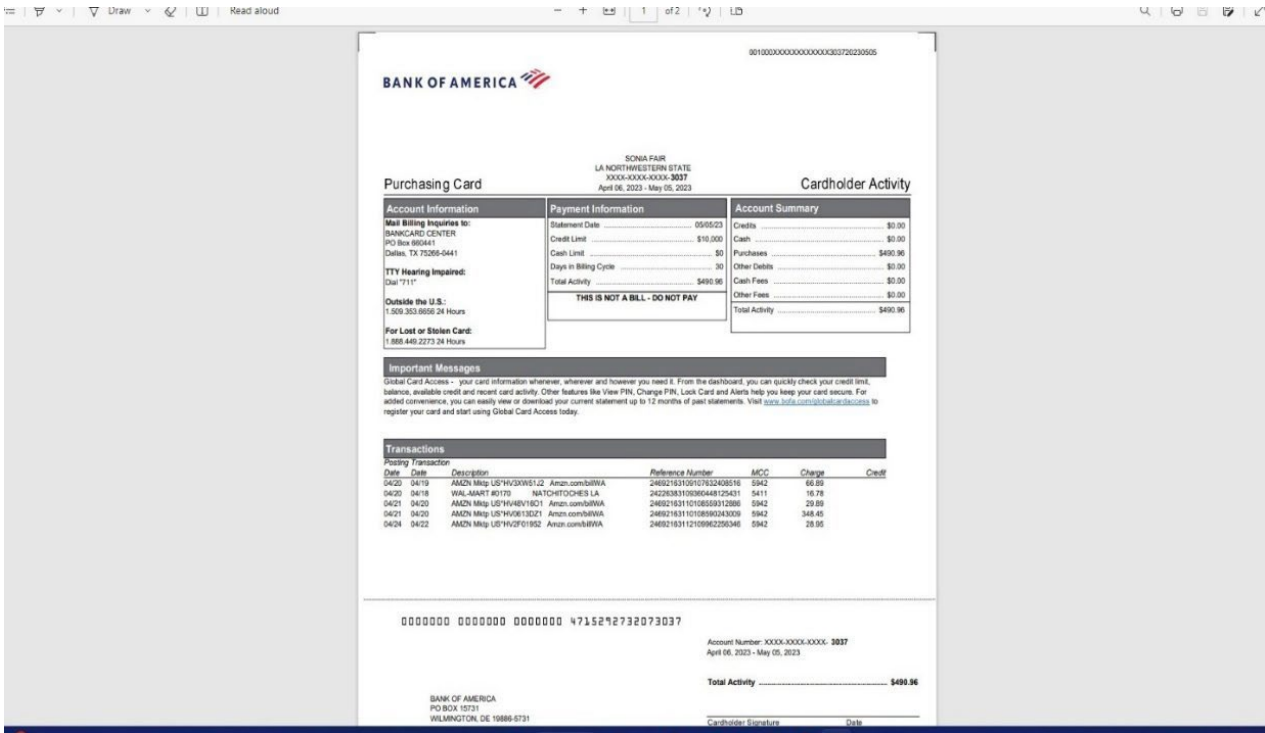
- Once you have accepted the terms and conditions, to the right of the screen you will see **Quick Actions**, select **“View Statements”**.



- This will open a new tab. You can click on **View Last Statement**.



- **Download** your statement and complete the reconciliation process.



Receipt Upload and Sign Off:

- After logging in to your P-Card Account on your home dashboard you will see pending transactions.

The screenshot shows the 'Works' dashboard with a blue header. Below the header are navigation tabs for 'Home', 'Expenses', and 'Reports'. The main content area is divided into two sections. The top section, 'Action Items', has a table with columns: Action, Acting As, Count, Type, and Current Status. A single row is visible with 'Sign Off' as the action, 'Accountholder' as the acting as, a count of '1', 'Transaction' as the type, and 'Pending' as the current status. Below the table is a pagination bar showing '1 item' and 'Show 10 per page'. The bottom section, 'Accounts Dashboard', has a table with columns: Account Name, Account ID, Credit Limit, Current Balance, Available Spend, and Available Credit. The 'Current Balance' column has a mouse cursor hovering over it.

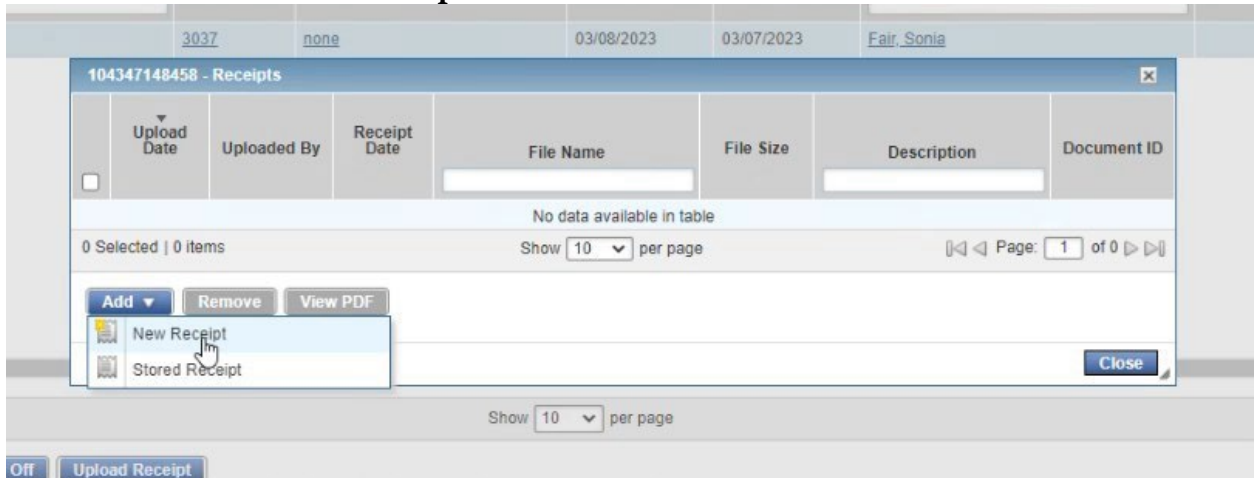
- Click on **Pending** to view the transactions.

The screenshot shows the 'Transactions - Accountholder' page. At the top, there are tabs for 'Pending Sign Off', 'Signed Off', 'Flagged', and 'All'. The 'Pending Sign Off' tab is selected. Below the tabs is a table with columns: Document, Account ID, Sign Off, Date Posted, Date Purchased, Primary Accountholder, Purchase Amount, Vendor, and Uploaded Receipt. A single transaction is listed with Document 'TXN00013379', Account ID '3037', Sign Off 'none', Date Posted '03/08/2023', Date Purchased '03/07/2023', Primary Accountholder 'Fair, Sonia', Purchase Amount '6.95', Vendor 'AMZN Mktpl US H58W81MV2', and Uploaded Receipt 'No'. On the left side, there is an 'Advanced Filter' section with various dropdown menus for filtering transactions. At the bottom, there are buttons for 'Retry Automatch', 'Add to Expense Report', 'Attach', 'Print', 'Sign Off', and 'Upload Receipt'.

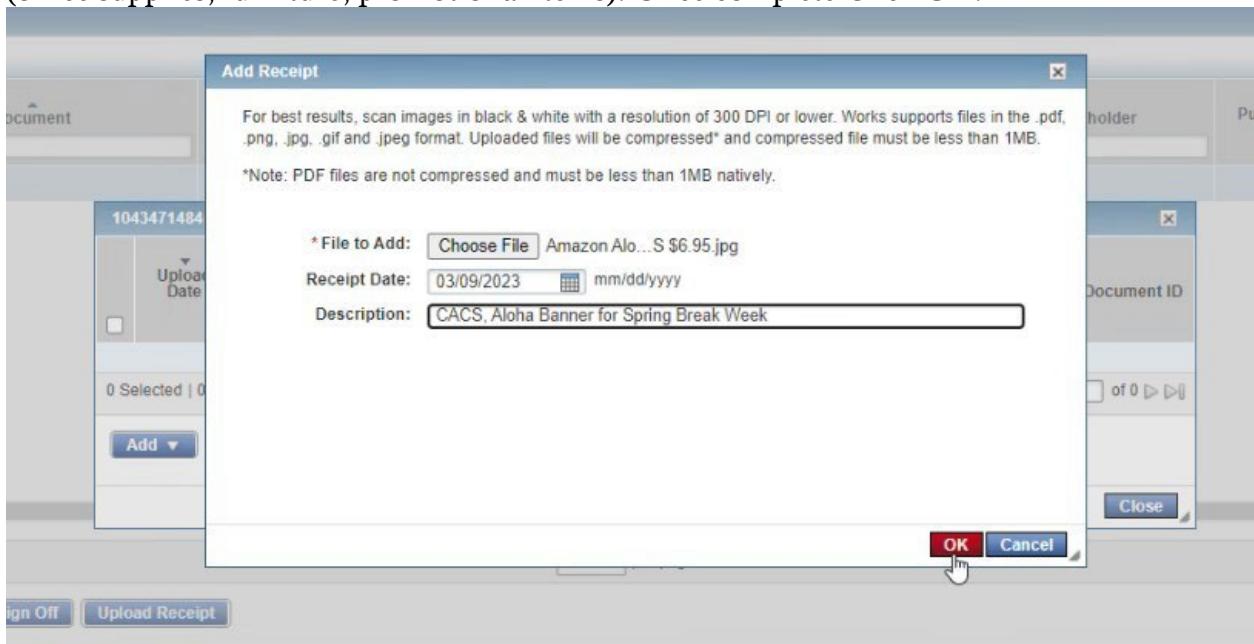
- To upload the receipt, click on the **transaction number** and a drop-down menu will appear. Click **Manage Receipts**.

This screenshot is similar to the previous one, but a context menu is open over the transaction number 'TXN00013379'. The menu items are: Allocate / Edit, Sign Off, View Full Details, Dispute, Retry Automatch, Add to Expense Report, Attach to Purchase Request, Manage Receipts (highlighted with a mouse cursor), and Print. The rest of the page content remains the same as in the previous screenshot.

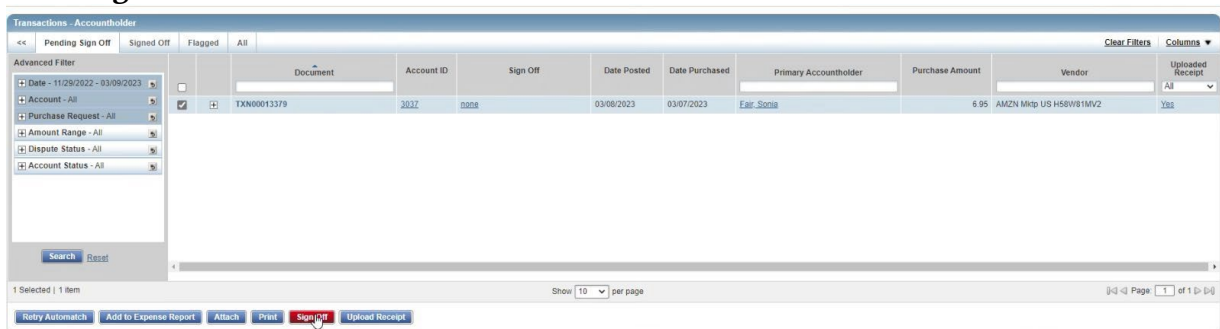
- Select **Add** and then **New Receipt**



- Select **File to Add**. Select **Receipt Date** and add a **Description of the Purchase** (office supplies, furniture, promotional items). Once complete Click **OK**.

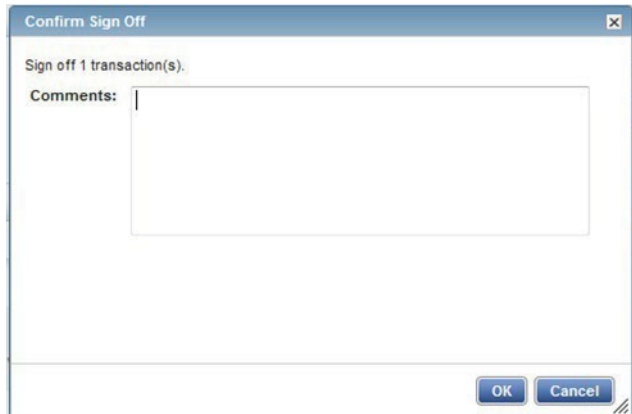


- Click **Sign Off**



Sign off on a Transaction:

- Click **Sign off**. The **Confirm Sign Off** screen displays and enter a description of the transaction.



Confirm Sign Off

Sign off 1 transaction(s).

Comments:

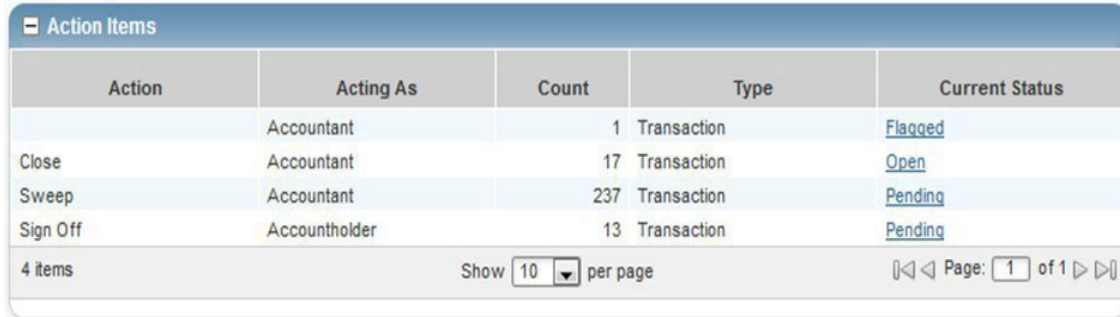
OK Cancel

- Click **OK**.
- This completes the procedure.

IMPORTANT: Receipt Upload and Sign Off in WORKS should be completed by Cardholders no later than 5 calendar days after any transaction. Failure to comply may result in card cancellation.

Remove Flag on a Transaction:

- On the **Home Page** under **Action Items>Current Status**, click on the **Flagged** link.

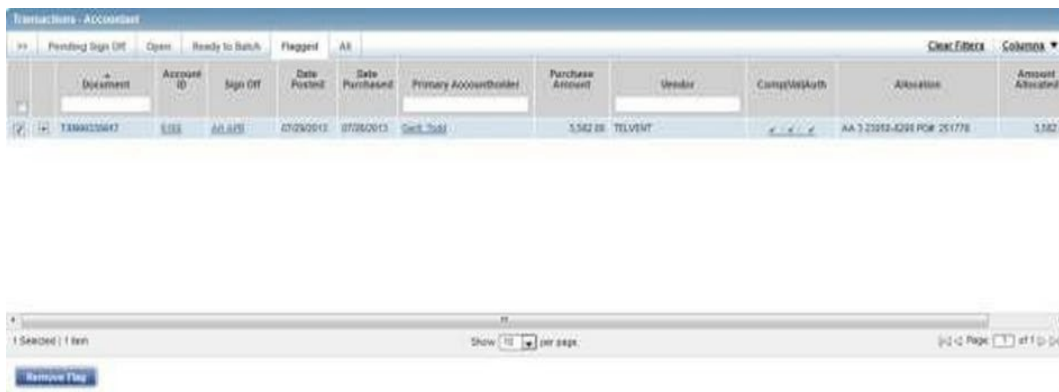


The screenshot shows a table titled "Action Items" with the following data:

Action	Acting As	Count	Type	Current Status
	Accountant	1	Transaction	Flagged
Close	Accountant	17	Transaction	Open
Sweep	Accountant	237	Transaction	Pending
Sign Off	Accountholder	13	Transaction	Pending

At the bottom of the table, it says "4 items" and "Show 10 per page".

- Select on the check box for the **Document** you wish to “un-flag”. The action buttons at the bottom of the screen become enabled.



The screenshot shows a table titled "Transactions - Accountant" with a "Flagged" filter selected. The table has columns for Document, Account ID, Sign Off, Date Posted, Date Purchased, Primary AccountHolder, Purchase Amount, Vendor, Comp/Misc/oth, Allocation, and Amount Activated. A "Remove Flag" button is visible at the bottom of the screen.

- Click **Remove Flag**. The **Confirm Remove Flag** window displays. Enter a **Comment**. You will not be able to remove the flag unless you enter a comment.



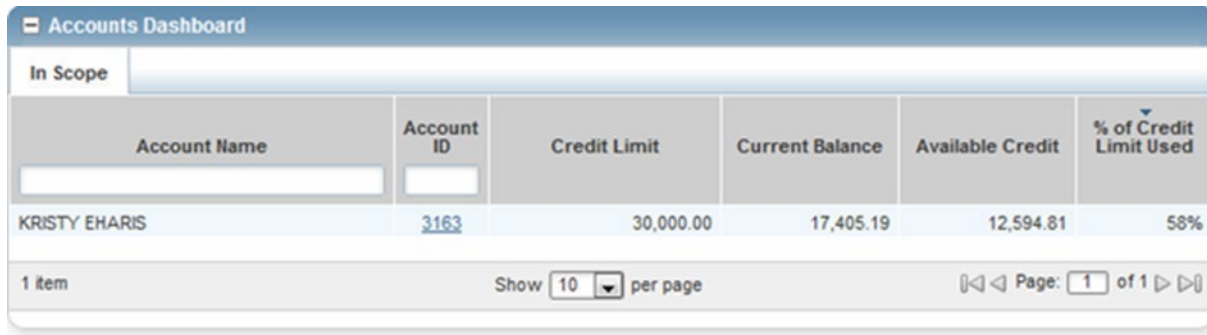
The screenshot shows a dialog box titled "Confirm Remove Flag" with a close button (X) in the top right corner. The text inside the dialog box reads "Remove flag on 1 transaction(s)." followed by a "Comments:" label and a large text input area. At the bottom of the dialog box, there are "OK" and "Cancel" buttons.

- Click **OK**.

View Authorization Log:

The Authorization Log allows you to see the transactions that have been approved by the bank but have not yet posted to Works; if a transaction was declined, the reason why is shown.

- On the **Home Page, Account Dashboard**, click on the last **4 digits** of your account ID.
 - *Note: The Accounts Dashboard also lists your credit limit, balance, and available credit. This is useful information easily referenced on the Works Home Page.*



The screenshot shows the 'Accounts Dashboard' for KRISTY EHARIS. It features a table with columns for Account Name, Account ID, Credit Limit, Current Balance, Available Credit, and % of Credit Limit Used. The account ID 3163 is highlighted. Below the table, there is a pagination control showing '1 item' and 'Show 10 per page'.

Account Name	Account ID	Credit Limit	Current Balance	Available Credit	% of Credit Limit Used
KRISTY EHARIS	3163	30,000.00	17,405.19	12,594.81	58%

- Click on the **Actions** link in the upper right corner.



The screenshot shows the 'Account Summary' for KRISTY EHARIS (3163). It displays account details such as Account Nickname, Account ID, Primary Accountholder, Available Credit, and Current Balance. There are tabs for 'Spend Control Profile', 'Account', and 'Accountholders'. An 'Actions' dropdown menu is visible in the top right corner.

Account Nickname: KRISTY EHARIS	Available Credit: 12,594.81
Account ID: 3163	Current Balance: 17,405.19
Primary Accountholder: Eharis, Kristy	

- Click **View Auth Log**.



The screenshot shows the 'View Auth Log' button highlighted in the 'Actions' dropdown menu of the account summary page.

- The next screen will be your **Authorization Log**.



The screenshot shows the 'Authorization Log' for KRISTY EHARIS (3163). It displays account summary information (Current Balance, ATM Cash Limit, Available Funds) and a table of transactions with columns for Date, Merchant Name, MCC, Amount, Result, Auth/Decline Code, Decline Reason, and Amount Avail Before Auth.

Date	Merchant Name	MCC	Amount	Result	Auth/Decline Code	Decline Reason	Amount Avail Before Auth
08/19/13 15:12:13 EDT	GILMAN GEAR	5046	\$3,671.39	Authorized	063922		
08/15/13 11:51:01 EDT	BERTREM PRODUCTS	5085	\$4,850.00	Authorized	030297		

IMPORTANT THINGS TO REMEMBER

- Prior to making a purchase, complete a Requisition Worksheet and ensure all appropriate approvals have been obtained.
- Any “pattern” of misuse may cause cancellation of the Purchasing Card and/or disciplinary action. Transactions are to be reconciled in WORKS, and reconciliation vouchers, statements, and all original receipts are to be sent through interoffice mail to the NSU Purchasing Department by the 5th business day from receiving the monthly statement via email. If you do not have any transactions, you will not receive a statement, and you do not need to submit anything to the Purchasing Office.
- To reduce the risk of fraud, should a LaCarte cardholder be on extended leave the card profile shall be suspended. Once the cardholder returns to work, the profile shall be returned to the original limit.
- Cards that remain dormant for a twelve (12) month period shall be canceled unless justification is provided, and approval is granted by the Office of State Procurement to have the card remain open. If approval is granted, the card must be suspended, and profile changed until future need for activation.
- Purchases cannot exceed \$1,000.00, the single transaction limit, including shipping and handling.
- Purchases shall not be artificially divided (“split purchase”). Splitting purchases to keep each of the transactions within the limits of the Purchasing Card is not authorized. Multiple purchases to the same vendor on the same day or within a few days are allowed, as long as the total dollar amount of the purchases to that vendor does not exceed the cardholder’s single transaction limit. Purchases made utilizing a state contract must adhere to the same policy. Violation of this policy may cause cancellation of the Purchasing Card and/or disciplinary action.
- NSU is exempt from Louisiana state sales taxes on all purchases. Cardholder shall notify vendor of NSU’s tax-exempt status prior to any transaction. NSU’s sales tax exemption form can be found under General Forms on the Purchasing website. Cardholders shall not fill out any tax exemption forms.
- To avoid tax being charged, on-line orders should be called in if the order form does not provide a place to enter Northwestern State University’s tax identification number. If tax is inadvertently charged, it is the cardholder’s responsibility to have the tax credited back to their account within 30 days of the transaction being made. If this is not possible, the cardholder will be responsible for reimbursing the taxes back to the university.
- In the event a vendor participates in a program where reward points are earned, gift cards are issued as incentives, etc., cardholder may ONLY use these earnings toward the purchase of state goods. The rewards must NOT be used for personal use.

- The LaCarte Purchasing Card cannot be transferred, assigned to, or used by anyone other than the designated cardholder.
- If items are being shipped, the cardholder must provide the vendor with the complete shipping address along with the cardholder's name, department, building, room number, post office box and telephone number. Cardholders must ensure shipments of merchandise are sent directly to the requesting department. Cardholders must not have items shipped to Central Receiving unless Central Receiving is notified in advance, along with the reason the item cannot be shipped to the requesting department. Cardholders must not have packages delivered to their home.
- No LaCarte cardholder may pay for travel expenses with their LaCarte card. This must be processed through the Travel Office.
- Cardholders shall ensure that prices paid are fair and reasonable by comparing prices from more than one vendor.
- Cardholders shall obtain original, itemized supporting documentation for each transaction, and shall verify all information on the document.
- Any pre-approved exceptions to LaCarte Card purchases must be in writing from the NSU Purchasing Department. Written documentation of approval must be attached to the transaction in WORKS and submitted with the monthly reconciliation.
- Cardholder AND Approver (Department Head or Dean/VP) must sign the reconciliation voucher AND Bank of America statement certifying the legitimacy and accuracy of the listed transactions. These two documents shall be sent to the NSU Purchasing Office. These receipts/invoices are to be kept, along with a copy of the reconciliation voucher, statement, and any other supporting documents, by the cardholder in case of an audit. Cardholder can NEVER be the final approver of his/her own transactions.
- Any purchases not allowed on the LaCarte card shall be submitted on a Purchase Requisition through Banner.
- If there are issues with transactions in WORKS, the transactions will be flagged with the reason in the comment section and will appear as Flagged on the Cardholder's WORKS dashboard.

Policy Acknowledgement

All Cardholders and Cardholder Approvers, by signing this Policy, acknowledge and accept responsibilities in the administration and use of this program as outlined herein.

Once you have read and signed, please submit to the Program Administrator in Business Affairs- Purchasing Department.

Cardholder Name Printed

Signature

Approver Name Printed

Signature