



Policy # 52204

LaCarte (P-Card) Purchasing Card Policy

Effective Date: October 30, 2025

Responsible Office: Controller's Office

Division: Finance

I. PURPOSE/OBJECTIVE

The Louisiana Purchasing Card ("LaCarte Purchasing Card," "LaCarte Card," "P-Card" or "Purchasing Card") is a Visa credit card issued by Bank of America. All P-Cards are issued with corporate liability, under which the university is liable for the cost of the purchases. Cardholders are permitted to purchase low-dollar materials on non-restricted items directly from vendors without the submission of a requisition or issuance of a purchase order. The Purchasing Card was designed to provide an efficient, cost-effective method of purchasing and paying for small dollar as well as high-volume purchases. This program shall be used as an alternative to the traditional purchasing order process and can result in a significant reduction in the volume of purchase orders, invoices, and checks processed. The policies and procedures for the LaCarte Purchasing Card are not intended to replace current State Procurement Policies, Rules and Regulations, nor Louisiana Statutes or Executive Orders. As a state agency, GSU employees must adhere to certain state and federal regulations and laws.

II. STATEMENT OF POLICY

Grambling State University's Purchasing Card (P-Card) Policy establishes minimum standards for possession and use to ensure compliance with the State of Louisiana's Corporate Liability "LaCarte," P-Card program. The use of these cards is restricted to authorized personnel within the following divisions/departments: Student Affairs, Campus Living & Housing, Facilities and Purchasing.

A. Overview:

1. The LaCarte Purchasing Card is a Bank of America Visa credit card used by authorized GSU employees to purchase goods and services up to \$5,000.00, or authorized transaction limit, per transaction, 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.
2. 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.

3. GSU 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's tax exemption number is on the front of the LaCarte card for easy reference or available on GSU's Purchasing website or by contacting the Controller's Office.

B. Purpose and Benefits of Using the Purchasing Card:

1. To simplify and reduce costs of the purchasing and payment processes for goods and/or services under \$5,000.00, or authorized transaction limit. The cardholder may use the card to make legal purchases from vendors without a purchase requisition, direct pay, etc.
2. To reduce the number of invoices processed by GSU's Accounts Payable Department. One (1) monthly master bill is received from Bank of America for all cardholders versus the handling of large volumes of individual low-dollar amount invoices.
3. To enable Bank of America to pay the vendor within two (2) business days of requesting payment for merchandise or services.

C. Obtaining a Purchasing Card:

1. Each prospective cardholder must complete the LaCarte Purchasing Cardholder Enrollment Form, which can be found on GSU Controller's Office's website.
2. A Vice-President or President must approve the completed enrollment form for each prospective cardholder under their authority. The Vice-President or President may set spending limits per transaction and/or per billing cycle. Once approved, the form shall be forwarded to GSU's Controller's Office for processing.
3. When GSU's Controller's Office 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 cardholder will be required to sign a Cardholder Agreement Form

D. INTERNAL PROCEDURES

a. Requesting a Card

- i. The VP or Sr. AVP for Finance can coordinate with the Controller's Office and the Program Administrator if they feel a certain department would benefit from having a Purchasing Card. Or, the department head/supervisor interested in receiving a P-Card must request a P-Card from the VP for Finance. They must provide an explanation and/or appropriate documentation expressing the need for a Purchasing Card and whom they would like to serve as their cardholder and approver. The VP or Sr. AVP for Finance will approve or deny the request. If approved, the VP or Sr. AVP for Finance will notify the Program Administrator and

Bank of America to begin the appropriate documents for a new card, cardholder, and approver.

1. New users will need to complete all necessary trainings regarding the State Card before receiving a card. Trainings must be completed annually. Employee requesting a purchasing card must complete and sign State of Louisiana Cardholder agreement form. The cardholder application will not be processed unless the cardholder approver form has been completed and the approver has passed the online exam with at least a 90% score. Completed application form will be kept on file by the Program Administrator.

b. Pre-Approvals

- i. Pre-approval, from the GSU Program Administrator and VP or Sr. AVP of Finance, is required to purchase clothing utilizing state funds. Exceptions include the purchase of uniforms for Physical Plant, Police Department, Campus Living and Housing, approved student groups under Student Affairs, and Athletics. If clothing purchases are made without prior approval, the amount will be deducted through the next scheduled payroll.
- ii. The only food purchases that are authorized for purchase with the P-Card are those that involve purchases by, or on behalf of, approved Student Affairs activities, Campus Living and Housing programs, and Academic Affairs (e.g. Child daycare, props for theater use, etc.). Other exceptions may be granted by the VP or Sr. AVP for Finance and VP of Administration and Business Affairs as needed.

c. How to Request Spending Limit Increases

- i. A cardholder or approver may submit a written request to the VP or Sr. AVP for Finance and Program Administrator asking for a spending limit increase. They must provide an explanation and/or appropriate documentation expressing the need for the increase. The VP for Finance will either approve or deny the request. If approved, the Program Administrator will make the appropriate changes in Works. If denied, the card holder's spending limit will remain the same.

1. The spending limit may not exceed \$5,000
2. Spending limit will be returned to original limit once the necessary purchase(s) have been made.

d. Internal Training and Refresher Training

- i. Each year the program administrator, cardholder and cardholder approver will sign an agreement form acknowledging they have received required training from agency, completed the state's certification requirement and received a passing score of at least 90, understands the purchasing card policies, both state and agency, and accepts responsibility for compliance with all policies and procedures.

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- ii. Each Year, the Program Administrator shall provide training on purchasing card use, Bank of America Works system, and annual changes in the system.
 - iii. Program Administrator will provide ongoing training and support in the use of P-Card to approved department cardholders and approvers.
 - e. Lost/Stolen Cards
 - i. Report any lost or stolen cards immediately to the Bank first and then the Program Administrator. The bank will immediately cancel the card and forward a replacement card within three to five business days. Immediately reporting a lost, misplaced, or stolen P-Card card limits the University's liability for potential charges that may occur from unauthorized use. Failure to promptly report a lost, misplaced, or stolen P-Card card may result in the University seeking reimbursement from the cardholder for unauthorized charges.
 - 1. To report lost or stolen cards, contact Bank of America at (888) 449-2273.
 - 2. To report recognized or suspected misuse of the card, contact the State of Louisiana Inspector General's Fraud and Abuse Hotline at (866) 801-2549.
 - f. Extended Leave
 - i. Employees must notify the Program Administrator and their approver in writing upon extended leave from the university. Please give the PA ample notice so that your card may be cancelled or suspended if absent for extended periods. PA will suspend the card or reduce limits on the card to \$1.00 until the cardholder returns to the University.
 - g. Handling Disputes
 - i. The cardholder is responsible for ensuring receipt of materials and services, and resolving any receiving discrepancies or damaged goods issues.
 - ii. Cardholder is responsible for settling any disputes, clearing erroneous charges and requesting credit for returned merchandise directly with the supplier.
 - iii. Cardholder should contact supplier to resolve any outstanding issues. Most billing problems can be resolved expeditiously in this manner.
 - iv. If cardholder is unable to reach agreement with supplier, the Disputed Item Form must be submitted and forwarded to the Program 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.
 - v. Cardholder should notify the Program Administrator that an item is in dispute and email a copy of the Disputed Item Form to the Program Administrator for further processing with the bank.

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- vi. Program Administrator will forward Dispute Item Reports to Bank of America and assist cardholder in resolving disputes and ensuring that proper credit is given on subsequent billing cycles.
 - vii. Never make a payment directly to the bank in the event that an unauthorized charge is placed on the individual's state corporate liability P-Card. If the payment is made directly to the bank, it will cause the monthly billing file to be out of balance and agency will have to determine the cause. Ultimately, it will be determined that a personal payment was made; therefore, report any unauthorized charges to your Program Administrator immediately.
 - h. Sales Tax
 - i. State sales tax should not be charged on card purchases. Cardholders should make every effort at the time of purchase to avoid being charged state sales tax. Please notify the vendor BEFORE the purchase is rung up that your card is tax exempt.
 - ii. In the event state sales tax is charged and a credit is warranted, it will be the cardholder's responsibility to have the vendor/merchant issue a credit to the cardholder. Cardholder cannot receive cash or check as reimbursement for taxes. If the vendor refuses to reimburse taxes, cardholder should not use this vendor for future purchases.
 - iii. If cardholder has not had sales tax collection removed, approver will either require that sales tax be credited or take necessary steps to obtain a credit for sales tax including reimbursement from card holder through direct deposit at the cashier's window or through payroll deduction.
 - i. Procedures for Online Accounts
 - i. For purchases with online vendors such as Amazon, PayPal, eBay, etc., cardholders must have a standalone business account or registration. The account or registration cannot be combined with an individual's personal account. By doing this, it allows approvers, the Program Administrator, and auditors access to view the accounts online while verifying that all purchases are business related and email receipts are not altered and that all purchases are being delivered directly to Grambling State University (instead of a home address). Purchasing from these vendors is strongly discouraged.
 - ii. Cardholders should not allow the vendor to make a partial shipment or back order the balance of a purchase and charge the total quantity of the purchase.
 - j. Documentation
 - i. Works
 - 1. Within 5 working days of the close of each month, cardholder will review each transaction and scan and upload all receipts.
 - 2. Receipts must be an itemized detailed description of what was purchased. Must include date, vendor, goods/services, and amounts.

3. Transaction should not be approved or closed without a receipt being uploaded.

- ii. Paper Documents

1. Upon receiving the order, the cardholder must ensure the vendor correctly filled the order by verifying all of the items in the quantities received are itemized on the receipt or packing list. Cardholders should verify that sales tax was not charged to the invoice. If sales tax was charged, it is the cardholder's responsibility to contact the vendor immediately to obtain a credit. Cardholders should follow-up as necessary for tracing lost shipments and filing claims for damaged shipments. Requests can be made for guidance in these areas by contacting the Program Administrator. However, the responsibility for ensuring receipt of merchandise purchased remains with the cardholder.

- iii. Missing Receipts

1. If a cardholder does not obtain a receipt and a duplicate cannot be obtained, the card holder must fill and sign a Missing Receipt Form.
 2. Multiple uses of the form in a fiscal year will result in the suspension of card privileges for a period of time determined by the agency. Or, the cardholder will be removed from the program altogether and the card will be suspended until a new card holder is chosen and completes all of the necessary forms and trainings

- k. Reporting and Addressing Misuse and Fraud

- i. Disciplinary Action

1. A cardholder may be subject to disciplinary action, up to and including termination, for any of the following reasons:
 - a. The P-Card card is used for personal or unauthorized purposes.
 - b. The P-Card card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law, or regulation pertaining to the State of Louisiana or GSU.
 - c. The cardholder artificially divides a purchase to circumvent procurement regulations and the limitations of the P-Card card.
 - d. The cardholder fails to provide the required itemized receipts.
 - e. The cardholder fails to provide, when requested, information about any specific purchase.
 - f. The cardholder does not adhere to University policies and procedures.

- ii. Recoupment of Funds

1. In the event that the University must be reimbursed for any reason regarding the P-Card, payments should never be made directly to the bank. Funds will be reimbursed by the Card Holder via a deposit made at the Cashier's window. If the card holder does not pay at the cashier's window, GSU will retrieve the funds via payroll deduction.

E. POLICY PROCEDURE

1. All program participants, (e.g. Program Administrators, Card Holders, and Approvers) are required to complete the State online certification in LEO annually, receiving a passing grade of at least 90 in order to remain as a Program Administrator, receive a new card, renew a card, or remain as an Approver. OST has combined all online certification courses. Only one course is required.
2. All program participants must sign the most current State of Louisiana Corporate Liability P-Card Program Agreement Form for the applicable program role on an annual basis. Agreements acknowledge and outline the applicable responsibilities under the program. Original forms must be given to the Program Administrator and copies provided to the Approver.
3. Card Holders and Approvers are required to complete university developed training on both State's policy and GSU's internal policy and procedures before cards can be issued, as well as complete annual refresher training thereafter to remain active in the program. Proof of annual training for all program participants is required to be kept on file to include date of training and participants.
4. Cardholders must be approved by the appropriate agency authority, and cards should be distributed only to frequent purchasers based on the request of a supervisor, manager, or department head, not as an automatic process upon hiring.
5. Card Holders and Approvers are required to complete the appropriate Enrollment / Annual Review Form before new cards can be issued, as well as annually.
6. No cards, including CBA, shall be issued to Agency Program Administrators, department heads, auditors, or any person associated with administering/monitoring the program. This includes the person(s) responsible for monthly audits/reports and second-level review of agency program.
7. The P-Card may be used for departments purchasing goods directly from vendors for transactions, generally up to \$5,000, within the current Small Purchase Executive Order (JBE 2017-18). Specific limits include the single transaction limit and the cycle limit. These will vary by individual and department, and are approved by the Program Administrator.
8. This program does not allow cash withdrawals/transactions or any attempts for cash transactions, as cash is prohibited and blocked from this program.
9. **This program does not allow for travel or travel-related expenses.**

F. CARD HOLDER

1. All Card Holders must keep informed of program updates as sent from the GSU Program Administrator, or anyone associated with the program. Card

Holders must have an understanding of current State purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, and internal agency policies and procedures on use of the P-Card.

2. Purchases should never be artificially divided to avoid the P-Card policy limits. Card Holders are prohibited from splitting a transaction between two or more transactions in order to circumvent the Single Purchasing Limit (SPL) imposed on the card regardless of the amount of the SPL.

G. CARD USAGE

1. Use P-Card for official state business only. No personal use. P-Card is limited to the person whose name is embossed on the card.
2. Annually complete all required state and agency training on policies and procedures and sign the Card Holder Agreement Form, with original documentation given to GSU Program Administrator and a copy kept on file with the Approver.
3. The Card Holder is to never:
 - i Loan to another person, or use to pay for another person's expenses.
 - ii Give account number or PIN to any individual other than the merchant in which a purchase is being made.
 - iii Include the full P-Card account number in emails, faxes, reports, memos etc. If necessary use of the last four or eight digits are allowed. Caution should be made to blackout the account number on all documentation prior to maintaining on file.
 - iv Send a copy of the P-Card, if requested by a merchant. If this is required for payment, then the Card Holder must use another form of payment other than the State Liability P-Card.
 - v Use an individual P-Card for personal, non-business expenses for any reason.
 - vi Pay State sales taxes on purchases with this card, since it is a state liability.
 - vii Use the P-Card to access or attempt to access cash under any circumstances.
 - viii Accept cash, gift cards or store credit in lieu of a credit to the P-Card account.
 - ix Purchase gift cards/gift certificates, as they are considered cash and taxable.
 - x Avoid procurement or payment procedures.
 - xi Purchase alcohol or entertainment.
 - xii Use for fuel or vehicle maintenance. GSU is part of the Fuel Card Program. Fuel cards can be checked out in the Property and Receiving Office.

xiii NEVER MAKE A PAYMENT DIRECTLY TO THE BANK in the event that an unauthorized charge is placed on the individual's state corporate liability P-Card. Making a payment directly to the bank will cause the monthly statement billing file to be out of balance, and the agency will have to determine the cause. Ultimately, it will be determined that a personal payment was made. In order to avoid this situation, report any unauthorized charges to the GSU Program Administrator immediately. Funds will be reimbursed by the Card Holder via a deposit made at the Cashier's window.

4. Notify the GSU Program Administrator if fraudulent charges are noticed, as the card may need to be cancelled and another card issued.
5. Notify the GSU Program Administrator if use of a card has changed and lower or higher limits are necessary.
6. Immediately report a lost or stolen card by calling Bank of America at 1-888-449-2273, and notify the GSU Program Administrator.
7. Complete an exit interview with supervisor/Approver and return the P-Card immediately to the GSU Program Administrator upon request or upon separation from the agency. Card Holder should discontinue use of the P-Card immediately upon notification of separation. This will allow sufficient time for receipts to be submitted and for outstanding charges to be processed before leaving employment. Failure to do so may result in charges not being reconciled.
8. Notify the GSU Program Administrator immediately when anticipating and/or prior to an extended leave of absence. Ensure that all transactions have been reconciled and signed by both the Card Holder and Card Holder's supervisor/Approver. Ensure that the account has been suspended until the Card Holder returns to work. Types of extended absences would include maternity leave, family medical leave, medical leave, military obligations, sabbaticals, etc.
9. Complete the electronic Billing Cycle Log in Works. The log and original monthly billing statements must be signed by the Card Holder and Approver. The log should be printed, and signed by both the Card Holder and Approver.
10. Obtain all necessary approvals, including P-Card Approver, Approving Agent, Financial Manager, and/or Principal Investigator, as applicable.

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11. P-Card Approver's signature must be on the Statement and the Billing Cycle Log.
 12. Signature of the Approving Agent, Financial Manager, and/or Principal Investigator should be on the actual receipt that is attached to the Statement AND uploaded with the receipt on the appropriate transaction in Works. Approvals via email are also accepted if the email clearly documents the transaction details.

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

H. WORKS WORKFLOW

1. Card Holders must enter comments and/or line item descriptions for each transaction. This allows Program Administrators, auditors, and other third parties more oversight of transactions. Comments should include the purpose of the purchase, for whom the purchase was made, and other relevant information to allow outside parties to determine that the expense was business related.
2. Card Holders must upload and attach a copy of the invoice or receipt and any other relevant documentation (e.g. email correspondence, sign-in sheets, additional approvals) to the applicable single transaction in Works. Attachments must be a PDF document, be legible, and contain copies for all pages of invoices or other documents. This includes approvals from Approving Agents, Financial Managers, and/or Principal Investigators.
3. Card Holder must add accounting codes to the GL segments.
4. Card Holder and Approver must sign off on all transactions in Works before the monthly credit limit will refresh.

I. DOCUMENTATION

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

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- b. It is the cardholder's responsibility to obtain itemized receipts and any other documentation. Documentation is required for all purchases and credits, regardless of the order method. For items purchased in-store, the cardholder should obtain the customer receipt. When ordering by phone, the cardholder must obtain a packing list or similar document. For items such as registrations, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used.
 - c. Documentation must include a full description and line item pricing for the purchase. Electronic receipts must not be edited and must be maintained in compliance with the agency retention policy. If a receipt is not furnished by the merchant (such as for online purchases), the order confirmation showing the order details or the shipping document that shows what was purchased, the quantity, and the price paid will suffice for itemized receipts. Cardholders must maintain documentation for all transactions, including an invoice or receipt. Invoices/receipts must meet the following minimum requirements:
 - 1. Complete Supplier Information (name, location)
 - 2. Date of Purchase
 - 3. Description (a receipt description which only states "Miscellaneous", "Merchandise", or only includes a vendor's stock or item number, is not acceptable)
 - 4. Unit price and quantity
 - 5. Transaction total

If a cardholder does not obtain a receipt and a duplicate cannot be obtained, the cardholder should follow their agency's internal procedures related to the use of the Missing Receipt Form. Multiple uses of the form in a fiscal year should result in the suspension of card privileges for a period of time determined by the agency.
 - d. The approver must verify and ensure that the attached documentation is complete, appropriate, and accurate.

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

J. APPROVER

The Approver is the GSU employee who approves purchases made by the Card Holder to which he or she is assigned. Approvers are limited to twenty Card Holders and must be the immediate supervisor or the person most familiar with the Card Holder's business needs that is at least one level higher than the Card Holder. By approving each P-Card transaction, the Approver exercises critical control by ensuring authorized and appropriate P-Card use, and correct allocation of expenses in accordance with all purchasing policies, rules and regulations,

statutes, executive orders, mandates, and policies. No Card Holder may approve his or her own P-Card transactions. **The Card Holder shall never be the final Approver of his/her own monthly P-Card log/online transactions.**

1. Responsibilities:

- i Obtain, review and understand the state and GSU policies. Maintain knowledge of all applicable current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, and internal agency policies and procedures on use of the P-Card. Keeping informed of program updates as sent from the GSU Program Administrators or anyone else associated with the P-Card program.
- ii Annually complete both the state and GSU required training on policies and procedures and sign the Approver Agreement Form, with original documentation given to GSU Program Administrator and a copy kept on file with the Approver.
- iii Immediately report any fraud or misuse, whether actual, suspected or personal charges to the GSU Program Administrator, as well as, agency head and other personnel/agencies as required. The Approver will participate in any disciplinary actions which may be deemed appropriate, if necessary.
- iv Notify the GSU Program Administrator, immediately, upon separation, change in department/section or during extended leave for the Approver and any Card Holders in which you are the Approver.
- v Complete an exit review, with the Card Holder, of the Card Holder's transactions, supporting documentation and receipts, as well as, obtaining necessary signatures prior to departure including uploading back up documentation and receipts and signing off on all transactions in Works.
- vi Ensure that the P-Card is obtained from the employee upon separation or change in department/section and return card to GSU Program Administrator. Ensure that GSU Program Administrator makes necessary changes to cancel the card and to remove Approver as the employee's Approver and/or employee from the list of Card Holders for which Approver is responsible, once the Card Holder has completed the exit interview.
- vii Ensure that either Approver or the Card Holder notifies the GSU Program Administrator if card is lost, stolen or has fraudulent charges. Ensure the Card Holder immediately notifies the bank as well.
- viii Ensure each transaction, to the best of Approver's knowledge:
 - a. Has an appropriate business purpose, not for personal use, and fits the Card Holder's business needs.
 - b. Is in compliance with all current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, and internal agency policies and procedures.

- c. Includes an original receipt, including a detailed line item description, and supporting documentation.
- d. Verify that receipt date, supporting documentation and documentation dates, along with the log dates, correspond with known business needs and dates.
- e. All receipts and supporting documentation are scanned into Works Workflow, once implemented and tied to the appropriate transaction and reviewed against the original receipt and supporting documentation.
- f. Is not a duplication of personal request and/or reimbursements via Check Request or other means.
- g. Does not include sales tax.
- h. Has been coded properly for payments as outlined in the GSU policy and procedures and as required in Works.
- i. Ensures that all necessary approvals are obtained, including Approving Agent, Financial Manager, and/or Principal Investigator, as applicable.
- j. Ensures that the signature of the Approving Agent, Financial Manager, and/or Principal Investigator should be on the actual receipt that is attached to the Statement AND uploaded with the receipt on the appropriate transaction in Works. Approvals via email are also accepted if the email clearly documents the transaction details.

NOTE: It is the Approver's responsibility to verify the validity of each transaction, and that complete original documentation exists to support each purchase, service and/or credit, verifying that the purchases are for official state business, by reviewing both the original documentation and the attached documentation to each transaction in Works workflow

- ix The Approver must review the information and original documentation entered and scanned into Works, and submitted by the Card Holder prior to signing off on the transaction in Works. If the information is not correct, the Approver should flag the transaction and electronically return it to the Card Holder for additional information and/or correction.
- x All transactions must be approved in Works by the Approver and not auto signed off. The Approver in Works must be the Card Holder's supervisor that is at least one level higher and has a thorough knowledge of Card Holder's job responsibilities and familiar with the business case and

appropriate business needs for the Card Holder's transactions in order to determine if purchases are job-related or otherwise authorized. An Approver's electronic approval certifies that the goods and/or services purchased are essential and necessary, appropriately budgeted for and are in compliance with all requirements herein.

NOTE: The Approver must sign off on all transactions in Works before the Card Holder's monthly credit limit will refresh. Approval by the Approver certifies that the documentation is acceptable for each transaction, that it was for official state business, that it is in compliance with appropriate rules and regulations, etc., as mentioned above and that it has been reviewed and is approved.

- xi Ensure that a log is completed by each Card Holder. Both the log and original billing statement must be signed by both the Approver and the Card Holder. Both the Card Holder and the Approver must sign off electronically on every transaction in Works with no auto-sign off. Original Billing statements must be signed by both the Card Holder and the Approver, electronic or stamped signatures are not acceptable.
- xii Review, at a minimum annually, all Card Holders which Approver is designated as an Approver along with profile limits to ensure appropriate utilization of the card and program intent. This will ensure that all Card Holders; limits, MCC Codes, etc., are working properly for the Card Holder. If limits or codes are not allowing the Card Holder to perform his duties, then the Approver should contact the GSU Program Administrator to make necessary adjustments.

Understand that failure to properly fulfill responsibilities as a P-card Approver could result, at a minimum, in the following:

- i Written counseling which would be placed in employee file for a minimum of 12 months.
- ii Consultation with GSU Program Administrator, and possibly GSU President, and internal audit section.
- iii Disciplinary actions, up to and including termination of employment.
- iv Legal actions, as allowed by the fullest extent of the law.

K. PROGRAM ADMINISTRATOR

The GSU Program Administrator serves as the main point-of-contact for all card program personnel and serves as a liaison between GSU, and the issuing bank. GSU's Program Administrators are responsible for coordinating, monitoring and overseeing the GSU's Purchasing Card Program, ensuring that key controls are in place and are operating as designed. It is mandated that GSU have at a minimum

of both a Primary and Secondary Program Administrator. Any or all of the following administrative responsibilities may be delegated to another individual, however any person with any administrative roles may not possess a card.

The GSU Program Administrator must fulfill responsibilities in the following areas:

1. Disseminating all information to the Department Heads, Card Holders, Approvers, and any other GSU personal as deemed appropriate.
2. Maintain the annual, original signed agreement form for the State of Louisiana Corporate Liability P-Card Program for all participants of the P-Card Program. A copy of the signed agreement along with the state and agency policies, or a link to all policies, current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, and internal agency policies and procedures, shall be provided to the program participant.
3. Maintain copies of the annual online LEO Certification for all program participants.
4. Provide the State P-Card Program Administrator written notice immediately of any changes in status to the Agency P-Card Program Administrator.
5. Communicate all program and policy changes to all program participants
6. Collaborate with the GSU Director of Purchasing and GSU VP or Sr. AVP for Finance to develop and maintain the agency's Purchasing Card Policy and Procedures to address policy areas unique to the state agency or that are not covered by the Statewide Policy.
7. Review the GSU P-Card procedures at least annually to ensure compliance with all purchasing policies, rules and regulations, statutes, executive orders, and mandates.
8. Work with GSU leadership to identify job titles or positions that require a P-Card.
9. Develop internal procedures for requesting new cards and/or changes to existing cards (i.e. change in spending limits).
10. Work with GSU leadership to determine appropriate Card Holder spending limits based on budget restrictions, job requirements, historical spending patterns, and overall procurement practices.
11. Monitor the issuance of cards, ensuring prompt reconciliation of periodic statements.
12. Along with the Card Holder's Approver, evaluate Card Holder spending limits against actual usage annually and terminate cards that show consistently low usage or have been dormant for one year.
13. Issue secure user ID's for each Card Holder, Approver, Accountant, Auditor, and GSU Program Administrator in all Works.
14. Request cards and setup new users in Works, and performing any maintenance necessary for agency Card Holders.
15. Ensure that all program participants' job title is listed in the Nickname Field in Works.

16. Terminate a Card Holder's status as a Card Holder and canceling P-Cards through Works.
17. Immediately inform the State P-Card Program Administrator of any misuse, abuse or fraudulent use of a P-Card.

L. DEPARTMENT HEAD

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

M. INTERNAL CONTROLS

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

1. Identify job titles or positions that require a card, and then determine the appropriate spending limits based on budget restrictions, job requirements, historical spending patterns, and procurement practices.
2. Maintain budgetary controls.
3. It is best practice to issue only one card per cardholder.
4. Each agency establishes internal controls sufficient to regulate card activities. The agency's internal controls should include practices that, at a minimum, address the following areas: • Allowable merchant category codes • Agency policy requirements, procedures, and allowances.
5. Develop and include approval procedures in internal policy, as well as procedures for handling transaction approvals during extended absences of the cardholder and/or approver.
6. Establish procedures for reducing cardholders to \$1 limits or suspending the card during an extended absence and/or until the cardholder returns. This will protect the cardholder and the agency during their absence.
7. Develop written procedures for ordering and canceling cards when lost or stolen or when a cardholder separates from an agency.
8. A Card Program exit interview must be conducted and should include a review by the cardholder and approving official and/or Agency Program Administrator of all current charges on the account, verifying that all necessary supporting documents, receipts, and required signatures have been obtained. Each transaction in Works® must have a receipt attached,

and both the cardholder and the approver must sign off on all transactions. Agency Program Administrators must ensure cards are cancelled and destroyed.

9. Establish and enforce personnel policies to discipline employees in the event of abuse, misuse, or failure to comply with established guidelines. Develop written procedures for reporting and documenting actual and/or potential cardholder abuse or misuse. Ensure that the consequences outlined in the agency's policy and procedures are executed and that all program participants are aware that failure to properly fulfill their responsibilities as a program participant could result, at a minimum, in the following:
 - Written counseling which would be placed in employee file for a minimum of 12 months.
 - Consultation with the Agency Program Administrator, and possibly the head of the agency and internal audit section.
 - Disciplinary actions, up to and including termination of employment.
 - Legal actions, as allowed by the fullest extent of the law.
10. Develop procedures for recovering unauthorized or overage allowances on the P-Card. If abuse occurs with the card more than twice, cancellation is strongly encouraged.
11. Develop procedures for state, city, and parish sales tax reimbursement for unauthorized tax-exempt purchases.
12. Maintain a list of all agency cardholders' names and their approvers including job titles.
13. Ensure that every cardholder's business email address matches the cardholder's name in Works®. Another cardholder's email address or a personal email must not be used.
14. Establish agency Controlled Billed Accounts (CBA's) and determine the proper cardholder.
15. Develop procedures for online accounts, such as Amazon, PayPal, eBay, etc. These types of accounts, if necessary and allowed for use by an employee, must have a standalone business account or registration and must not be combined with an individual's personal account. This allows the agency to view the accounts online, verifying that all purchases are business-related, email receipts remain unaltered, and direct delivery of all purchases to the agency.
16. Ensure that transactions are audited monthly in accordance with the requirements outlined in this policy.
17. Agency Program Administrators and approvers must annually review spending limits and MCCs against actual usage and terminate cards that show consistently low usage for one year and adjust the limits to reflect their spending patterns.

N. ALLOWABLE P-CARD TRANSACTIONS

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

1. Books & Subscriptions
2. Institution Group Memberships

3. Mail Transportation Services
4. Materials and Supplies
5. Office Supplies
6. Scientific and Lab Supplies
7. Emergency Purchases *

* In the event the Governor declares a state of emergency, the P-Card may be changed to allow higher limits and opening of certain MCC codes for essential employees who are Card Holders that would be active during an emergency situation and not for ALL Card Holders. The use of cash is never allowed, even during emergency situations.

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

* The GSU Program Administrator will ensure that all cards are returned to their original profile once the emergency declaration has expired and/or when higher emergency limits are no longer necessary.

O. UNAUTHORIZED TRANSACTIONS

1. The P-Card MAY NOT be used for the following purchases:
 - i Alcoholic Beverages
 - ii Auto Rentals / Leases
 - iii Cash Advances or Wire Transfers
 - iv Cell Phones
 - v Clothing *
 - vi Consultants and Speaker Fees / Honorariums
 - vii Controlled Substances (prescription drugs, narcotics, etc.)
 - viii Entertainment Costs (ski tickets, concerts, tours, etc.)
 - ix Food / Meals **
 - x Gifts / Gift Cards / Gift Certificates
 - xi Personal Purchases
 - xii Postage Stamps
 - xiii State Contract Purchases (purchases must be reported to the State)
 - xiv Water (for personal or office consumption)
 - xv 1099 Reportable Vendors

* Pre-approval, from the GSU Program Administrator and Vice President of Finance, is required to purchase clothing utilizing state funds. Exceptions include the purchase of uniforms for Physical Plant, Police Department, Campus Living and Housing, approved student groups under Student Affairs, and Athletics. If clothing purchases are made without prior approval, the amount will be deducted through the next scheduled payroll.

** The only food purchases that are authorized for purchase with the P-Card are those that involve purchases by, or on behalf of, approved Student Affairs

activities, Campus Living and Housing programs, and Academic Affairs (e.g. Child daycare, props for theater use, etc.).

2. Louisiana State sales tax is not to be charged on P-Card purchases. Card Holders should make every effort at the time of purchase to avoid being charged Louisiana state sales tax. In the event state sales tax is charged, it is the Card Holder's responsibility to have the vendor issue a credit to the Card Holder's account.
3. Should state taxes be included in a transaction and the Card Holder fails to resolve the issue with the merchant, the Card Holder is responsible for reimbursing the tax.

P. ENFORCEMENT

1. Card Holders, program administrators, program users, supervisors/approving officials, auditors or anyone associated with the card program who knowingly, or through willful neglect, fails to comply with any current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and/or procedures may be subject to suspension or termination of account privileges or other disciplinary action, up to and including criminal prosecution to the fullest extent of the law. Instances of non-compliance will be documented, sent to the Card Holder, his/her Approver, and his /her Vice President, and may result in suspension of the P-Card account. Documentation of repeated non-compliance shall be placed in the non-compliant program participant's personnel file and used as input during the annual Performance Evaluation process.
2. Any recognized or suspected misuse of the P-Card program should be immediately reported to the GSU P-Card 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 the Office of State Inspector General's site. The Employee must complete a Dispute Form and submit to the GSU Program Administrator.
3. In the event that GSU fails to comply with the requirements for participation in the P-Card Program, the result of noncompliance may be removal from the P-Card Program.

Q. CARD MISUSE

1. Fraud Purchase
 - i A fraud purchase is any use of the P-Card which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others.
 - ii An employee suspected of having misused the P-Card with the intent to defraud the state will be subjected to an investigation. Should the investigation result in findings which show that the actions of the employee have caused 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 at the prerogative of GSU 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 GSU Internal Audit Department, Legislative Auditor, and Office of Inspector General.

2. Non-Approved Purchase

- i A non-approved purchase made by a Card Holder is a purchase 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 that agency for personal gain or for the personal gain of others.
- ii A non-approved purchase is generally the result of a miscommunication between a supervisor and the Card Holder. A non-approved purchase could occur when the Card Holder mistakenly uses the procurement card rather than a personal card.
- iii When a non-approved purchase occurs, the Card Holder will be counseled to use more care in the handling of 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.
- iv The employee will be made to pay for the item purchased inappropriately. If another incident of a nonapproved purchase occurs within a 12-month period, the GSU Program Administrator may revoke the P-Card and the employee may not be eligible to receive another card through the State's programs.

III. APPENDICES, REFERENCES AND RELATED MATERIALS

[Appendix A – Purchasing card Program Overview](#)

[Appendix B – Card Holder Agreement](#)

[Appendix C – Approver Agreement](#)

[Appendix D – Program Administrator Information](#)

[Appendix E – Program Administrator Agreement](#)

[Appendix F – LaCarte Exception Request Form](#)

IV. ACCREDITATION

Grambling State University is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate, baccalaureate, master's, and doctorate degrees. GSU also may offer credentials such as certificates and diplomas at approved degree levels. Questions about the accreditation of GSU may be directed in writing to the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097, by calling (404) 679-4500, or by using information available on SACSCOC's website (www.sacscoc.org).

V. REVISION/REVIEWED HISTORY