



# Card Policy

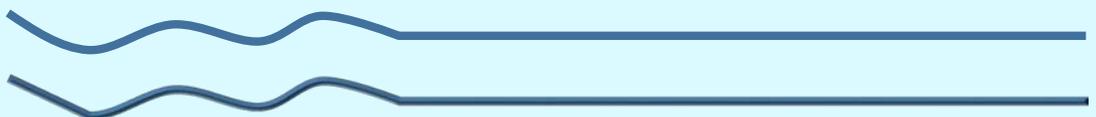
Division of Administration  
Office of Finance and Support Services

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## I. INTRODUCTION

### A. Policy Statement

This policy covers the State of Louisiana “LaCARTE” Purchasing Card (P-Card), Travel Card (T-Card), Controlled Business Accounts (CBA) and establishes minimum standards for possession and use. All accounts are issued by Bank of America (BOA) to the State of Louisiana for use by agency employees for authorized business purchases within the delegated authority limit.

P-Cards/T-Cards/CBAs are issued with corporate liability, under which the state is liable for the cost of the purchases. The program is based on the strength of the State’s financial resources, not the personal finances of the accountholder. Purchasing cards are issued in the name of State of Louisiana employees only, whereas CBAs are not issued a physical card, but are associated with a specific authorized accountholder.

Accountholders must follow State of Louisiana purchasing policies and strive to obtain the maximum ultimate value for each dollar of expenditure.

Any exception to this policy will be considered on a case-by-case basis. The request should be made in writing by the Approver, utilizing the Exception Request Form and sent electronically to the DOA’s Program Administrator for proper determination.

### B. Purpose

The purpose of this policy is to provide an efficient, cost-effective method for procuring small dollar purchases of goods and services as required during the normal course of their job duties or when traveling for approved business travel that are within delegated limits.

### C. Applicability

This policy shall be applicable to the Division of Administration and client agencies who have the OFSS serving as their Program Administrator for the P-Card/T-Card/CBA Program.

As a state agency, the Division of Administration must develop its own internal policy and procedures to ensure compliance with the State’s Card Policy as well as define internal procedures and controls. This policy is not intended to replace the current State of Louisiana Statewide Card Policy or State Travel Policies, Rules and Regulations, nor Louisiana Statutes or Executive Orders but to supplement those internal procedures.

### D. Card Types

- **LACARTE PURCHASING CARD (P-CARD)**

The P-Card is a tool used to assist in the management of procurement, payment, and accounting. The P-Card will be identified with the State of Louisiana seal and marked Louisiana “LaCarte”. The cards are white and embossed with the employee’s name, department name, account number, and tax-exempt number.

The P-Card enables employees to purchase items with the convenience of a credit card while providing management with a means of maintaining control over those purchases. Payments for valid business purchases for low-dollar goods, supplies, operating services, and major repair expenditures should be made with the P-Card in lieu of purchase orders, when possible.

- **TRAVEL CARD**

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

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

- **CONTROLLED BILLED ACCOUNTS (CBA)**

The purpose of a CBA is to provide a tool for agencies to assist with the payment of high-cost travel expenses. The traveler should be aware that there is no plastic issued for a CBA to ensure that this will not impair his travel plans. CBAs cannot be transferred from one employee to another. All CBA transactions must be in accordance with PPM49 guidelines, current purchasing policies, rules/regulations, mandates, Louisiana Statutes, Executive Orders, and internal agency policies and procedures, as applicable.

## **II. DEFINITIONS**

### **A. Terminology Index**

**Accountholder/Cardholder** – used interchangeably to reference an employee who has received a State of Louisiana Card (P-Card/Travel Card), or an account holder or authorized user of the CBA.

**Agency Program Administrator** – The State employee responsible for administering and managing the State of Louisiana’s liability cards at the agency level and acts as the main contact between the agency, the State, and the issuing bank.

**Agreement Form** – A form signed by the Agency Program Administrator, cardholder, and cardholder approver annually that acknowledges they have received required training from the agency, completed the State’s online certification training and received a passing score of at least 90, understand all policies, both state and agency, and accept responsibility for compliance with all policies and procedures related to all card programs and PPM49.

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

**Billing Cycle** – The period of time between billings. The State of Louisiana P-Card closing period ends at midnight on the 5th of each month. The State of Louisiana Travel Card closing period ends at midnight on the 8th of each month.

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

**Card Abuse** – refers to the use of the card for non-approved State business purchases, including personal purchases. See the definitions of “card misuse” and “fraud” and Section VIII, “Fraud Misuse”.

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

**Cardholder** – A State of Louisiana employee whose name appears on the card or the person who has been assigned by the agency as the accountholder/authorizer for the CBA and is given authority to make purchases within preset limits on behalf of the agency.

**Cardholder Enrollment Form** – initiates the card issuance process for the cardholder.

**Controlled Billed Account (CBA)** – A credit account issued in an agency’s name (no plastic card issued). These accounts are direct liabilities of the State and are paid by each agency. CBA accounts are controlled by a single designated accountholder to provide means to purchase any allowed transactions/services within PPM49. If using a CBA account, the traveler should be aware that there is no plastic issued for a CBA to ensure that this will not impair travel plans.

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

**Cycle Limit** – refers to the maximum spending (dollar) limit that a card can charge within a billing cycle. These limits should reflect the individual's purchasing patterns. These are preventative controls, and as such, they should be used judiciously.

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

**Department Head** – An elected officer, an appointed officer, the executive head of a State agency, or the President of a college or university.

**Designated Head** – Refers to the designated section head for applicable DOA internal agencies, and refers to the designated agency head in regards to the DOA's client agencies.

**Disputed Item** – Any transaction that was double charged, charged an inaccurate amount, or charged without corresponding goods or services by the individual cardholder.

**Dormant Card** – an account with no transactions within a twelve month period.

**Electronic Funds Transfer (EFT)** – An electronic exchange or transfer of money from one account to another, either within the same financial institution or across multiple institutions.

**Electronic Signature** – An electronic sound, symbol, or process attached to or logically associated with a record or executed or adopted by a person with the intent to sign the record.

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

**Fraud** – refers to any intentional transaction that does not have the cardholder's authorization or is not for official State Business. See the definitions of "card misuse" and "card abuse" and Section VIII, "Fraud and Misuse".

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

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

**LaCarte Purchasing Card (P-Card)** – a credit account issued in a State employee's name. This account is the direct liability of the State and is paid by each agency. P-Card accounts are the preferred payment method for purchasing goods and services. Also referred to as the LaCarte Card and Purchasing Card

**LaGov** – State of Louisiana's integrated system used for accounting, financing, logistics, human resources, procurement, travel and data warehouse storage and reporting.

**Merchant** – A business or other organization that may provide goods or services to a customer. This term is often used interchangeably with the terms "supplier" or "vendor".

**Merchant Category Code (MCC)** – standard code the credit card industry uses to categorize merchants based on the type of goods or services provided by the merchant.

**Merchant Category Code Group (MCCG)** – A defined group of merchant category codes. MCCGs are used to control whether or not cardholders can make purchases from particular types of merchants.

**Participating Entity** – any State agency, board, commission, university, or college participating in the State's credit card program.

**Personal Purchases** – Non-work-related goods or services purchased solely for the benefit of the cardholder, the cardholder's family, or another individual.

**Policy and Procedure Memorandum 49 (PPM49)** – The State of Louisiana's general travel rules and regulations. These regulations apply to all state departments, boards, and commissions created by the legislature or executive order and operating from funds appropriated, dedicated, or self-sustaining; federal funds; or funds generated from other sources.

**Receipt** – A merchant-produced original document, either paper or electronic, that records the relevant details for each item purchased, including quantities, amounts, a description of what was purchased, the total charge amount, and the merchant's name and address (e.g. sales receipt, invoice, packing slip, credit receipt, etc.) This must match the online transaction amount and any other relevant documentation regarding the transaction.

**Single Transaction Limit (STL)** – refers to the maximum spending (dollar) limit that a card can charge for a single transaction. The STL limit may be up to \$5,000; however, this limit should reflect the individual's purchasing patterns. These are preventative controls, and as such, they should be used judiciously.

**Spend Control Profile** – a unique profile associated with a cardholder, sets the card credit limit, single transaction limit, and MCCs on the cardholder's ability to make purchases on behalf of the State.

**Split Purchase** – A practice whereby one or more cardholders or suppliers split a purchase into two or more transactions and/or purchase orders to circumvent either single transaction limits or bid requirements. This is prohibited by the State's Corporate Liability Card Policy.

**State Program Administrator** – serves as the central point of contact in the Office of State Travel, responsible for managing and overseeing the State's Card Programs.

**Tier** – Classification used to establish account spend limits by average account holder spend.

**Transaction** – refers to a single purchase of goods or services. A credit also constitutes a transaction.

**Transaction Documentation** – All documents pertaining to a transaction. Examples of transaction documentation include, but are not limited to: itemized purchase receipts/invoices (with complete item descriptions, not generic such as "general merchandise), receiving documents, credits, disputes, and written approvals. For travel expenses, documentation should also contain airline exceptions, justifications, approvals, travel authorizations, travel expenses, etc.

**Travel Admin – Basic** – LaGov role that allows for the agency's assigned Travel Administrator to process travel-related requests.

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

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

### III. PROCEDURES

#### A. General Guidelines

Each agency/section is required to assign an individual to serve as its Travel Administrator. This role will require the designated individual to have access to the Travel Admin – Basic function in LaGov, and be able to assist their agency with travel related inquiries, as well as serve as the agency/section's program liaison.

## B. Participation Guidelines

### 1. Privilege Determination

Accountholders must be approved by the appropriate agency authorities and cards should be distributed only to frequent purchasers, based on the request of a supervisor, manager or designated/department head. Limits by the agency should reflect the individual's purchasing pattern. The issuance of a purchasing card should never be an automatic process upon hiring.

No P-Card/T-Card/CBA shall be issued to Program Administrators, designated/department heads, auditors, and any other personnel associated with administering and monitoring the program without written approval from the appointing authority. The justification for the approval must describe why it is not feasible for the accountholder to hold only one role and should state the precautions that will be taken to guarantee the security and validity of purchases.

### 2. Accountholder/Cardholder Application Process

Applicants are required to complete an Accountholder Enrollment Packet to initiate enrollment. Accountholder enrollment requirements are as follows:

- **Enrollment Form** – The Enrollment Form is completed by both the employee, as well as their anticipated approver. Additionally, the form must be signed by the agency's designated section head, the employee's approver and supervisor if the supervisor is not the designated approver. ([Enrollment Form](#)).

**Note:** *Spending limits should be determined and indicated where requested on the enrollment form by the requesting agency/section based on the accountholder's job responsibilities, anticipated card usage levels, historical spending patterns, and budget limitations. Please refer to Section III.E.3. Agency Limits.*

- **OST Statewide Card Policy Training Certificate** – Certificate of completion of the LEO SuccessFactors' OST Statewide Card Policy Training course, which is maintained and required by the Office of State Travel for all program participants. A qualifying certificate and a course score of 90% must be obtained and submitted with enrollment packet.
- **Accountholder Agreement Form** – This document must be acquired from the applicable SuccessFactors Training Course, which will provide access to this form within the training module. The referenced form can also be obtained via the following link: [Accountholder Agreement Form](#).

- **DOA LaCarte PowerPoint Training & Acknowledgement Form** – To complete this requirement, please refer to the following [PowerPoint Training Link](#). The referenced PowerPoint contains information regarding the DOA's Card Program Policy and is required to be reviewed upon enrollment, as well as annually thereafter. Upon review completion, please refer to the Acknowledgement Form provided in the PowerPoint, which should be both signed and dated by the Accountholder.

### 3. Approver Requirements

Unless an exception has been granted through the Office of State Travel, the accountholder's approver must be at least one pay grade/pay level higher than the accountholder. The approver must be the most logical person who would be most familiar with the business case and appropriate business needs for the accountholder's transactions. The approver is allowed to approve for a maximum of 20 accountholders. To ensure adherence to these guidelines, the designated head is required to ensure approver requirements are met before the "Accountholder Enrollment Form" is completed for submission to the Program Administrator.

Approver enrollment requirements are as follows:

- **Enrollment Form** – The Enrollment Form is to be completed by the anticipated Approver and submitted with applicable requirements listed ([Enrollment Form](#)).
- **OST Statewide Card Policy Training Certificate** – Certificate of completion of the LEO SuccessFactors' OST Statewide Card Policy Training course, which is maintained and required by the Office of State Travel for all program participants. A qualifying certificate and a course score of 90% must be obtained and submitted with enrollment packet.
- **Approver Agreement Form** – This document must be acquired from the applicable SuccessFactors Training Course, which will provide access to this form with the training module. The referenced form can also be obtained via the following link: [Approver Agreement Form](#).
- **DOA LaCarte PowerPoint Training & Acknowledgement Form** – To complete this requirement, please refer to the following [PowerPoint Training Link](#). The referenced PowerPoint contains information regarding the DOA's LaCarte Program Policy and is required to be reviewed upon enrollment, as well as annually thereafter. Upon review completion, please refer to the Acknowledgement Form provided in the PowerPoint, which should be both signed and dated by the Accountholder.

#### 4. **E-mail Address**

The accountholder's name and business email address must match. If different for any reason, prior approval from the Office of State Travel must be received or the email address as maintained in Microsoft Outlook must be changed. The accountholder will be responsible for ensuring the email address is changed prior to receiving approval for the card. In addition, the designated head should verify that the e-mail address on the Accountholder Enrollment Form matches the e-mail address in Microsoft Outlook prior to submitting the Accountholder Enrollment Form.

#### 5. **Card & Account Distribution**

The Program Administrator will notify accountholders when new account information and/or cards are ready for release. The card will be distributed to employees only after successful completion of required documentation, securing appropriate approvals, and submission of required forms. The designated accountholder of the CBA will be contacted by phone with the CBA account information.

#### 6. **Annual Training Requirements**

Accountholders, Approvers and Program Administrators are required to take an online training course before role responsibilities and/or card purchasing privileges are granted. Participants are required to pass the course with a score of at least 90%. The score or certification should be printed, and sent along with the applicable Agreement Form & PowerPoint Acknowledgement Form to the Program Administrator.

The web-based course can be located via the Louisiana Employees Online (LEO) System. Once logged into LEO, select the 'SuccessFactors' tab from the homepage, then select the 'My Learning' tab and locate the 'Find Learning' box. In the 'Search Term' field, type OST and select the course entitled, " **OST Statewide Card Policy Training**".

To assist participants with annual compliance, email notifications are transmitted to all program participants at the beginning of each renewal period. The email reminder will include prerequisites to satisfy annual renewal requirements by the June 30<sup>th</sup> deadline.

#### 7. **Card Expiration**

Cards will automatically be replaced/renewed prior to the P-Card/T-Card/CBA's expiration date by the issuing bank. All replacement/renewed cards will be sent to the agency's Program Administrator for distribution.

## 8. **Suspension Determination:**

Program participants' privileges will be **suspended** if they do not abide by annual requirements. Approver's who fail to complete annual approver requirements are also subject to suspension, as well as their respective accountholders until the approver re-gains compliancy with program participation requirements.

## C. **WORKS Workflow Guidelines**

To allow for proper and complete program audits, all program participants are mandated to implement WORKS Workflow, which is an online system through Bank of America.

The Program Administrator will give accountholders, who have submitted all required forms and certifications to the Program Administrator, access to the WORKS System. Upon registration by the Program Administrator, the WORKS system will generate an e-mail notification to the accountholder informing the accountholder of his/her WORKS logon ID and temporary password.

Accountholders will receive e-mail notifications from the WORKS System as the accountholder makes transactions. Accountholders will be required to review, allocate and sign off on their transactions. Receipts supporting the transactions must be uploaded in the WORKS system. All receipts and supporting documentation must be scanned and attached to the applicable transaction and not as one image for all transactions.

Approvers are required to sign off on the accountholder's transactions upon transactions appearing in the approver's pending file. This will only occur after the accountholder has completed his/her sign off.

Each card will be assigned a default account coding, as identified on the Enrollment Request Form to which transactions will be automatically charged. In the event that a processed transaction contains default coding, changes identified may be corrected via a journal entry by a designated OFSS Cash Disbursements accountant.

## D. **Security Guidelines**

The P-Card/T-Card/CBA are the property of the State of Louisiana and the accountholder is responsible for the physical security and control of them and their appropriate use. The accountholder is also responsible for maintaining the security of card data such as the account number, the expiration date, login/password information for account-related functions and the account's verification [CVV], the 3-digit security code.

### 1. **Fraud or Misuse**

Any recognized or suspected misuse of the P-Card/T-Card/CBA program should be immediately reported to the designated head and the Program Administrator.

The accountholder is responsible for ensuring only the last four of an account number is supplied when necessary. The full account number should **never** be provided or included in any documentation. If the full account number is required for payment, then the accountholder must use another form of payment other than the State Liability P-Card/T-Card.

The accountholder should immediately notify the Program Administrator when fraudulent charges are noticed and contact the Bank of America Fraud Department, as detailed on the back of physical program cards. CBA users must contact the Program Administrator to assist with reporting potential fraud to Bank of America. Any suspected fraudulent charges must be disputed with BOA. The accountholder should complete the Commercial Card Claims Statement of Disputed Item form, when necessary. ([Dispute Form](#))

**Note:** If abuse or misuse, whether accidental or not occurs, the account will be subject to cancellation.

## 2. **Lost/Stolen Cards**

To prevent unauthorized purchases from occurring on the P-Card/T-Card/CBA, accountholders should immediately report lost or stolen cards. Lost, stolen, or fraudulently used P-Card/T-Card/CBA must be reported to Bank of America at 1-888-449-2273 as soon as possible after discovering the loss, theft, or fraudulent use. The accountholder's approver and Program Administrator must also be notified.

Lost or stolen cards require card cancellation. Failure to report the loss, theft, or fraudulent use of the P-Card/T-Card/CBA may result in increased financial loss to the agency. The accountholder and approver are responsible for communicating the information to the Program Administrator.

## 3. **Extended Leave**

To prevent accountholders from making purchases while on extended leave, accountholders should notify their approver and/or designated head when they will be on extended leave. For accountholders on maternity leave, family medical leave, medical leave, military obligations, sabbaticals, etc., the approver and/or designated head should notify the Program Administrator via e-mail that the accountholder will be on extended leave and provide the begin date. The Program Administrator will set the card limit to \$1 or suspend the card. All open transactions will remain open until the accountholder returns to work. Upon the accountholder's return to work, the approver and/or designated head will notify the Program Administrator via e-mail to re-instate the card limits or cancel the suspension. Additionally, the accountholder must complete the WORKS requirements within five business days of their return date. If the approver is on extended leave, a back-up approver, who meets the approver qualifications, must be assigned.

#### 4. **Employee Separation**

To prevent accountholders from making purchases after their employment ends, the accountholder shall surrender the card upon separation. The Program Administrator must be notified immediately via email (or by phone with follow up email confirmation) to cancel the card.

**Note:** Under the requirements of this program, an employee transfer to another distinct section—regardless of whether the agency stays the same—should likewise be regarded as a formal separation. Accordingly, the Program Administrator must receive agency notification by email before the position change occurs, along with an indication of whether the employee will need to re-enroll, if appropriate.

The approver must complete an exit review with the accountholder regarding the transactions, supporting documentation and receipts, and obtain necessary signatures prior to the accountholder's separation. To ensure adherence to these guidelines, the approver is required to complete the ["State of Louisiana Purchasing Card Program Exit Review Form"](#) and forward the physical card to the Program Administrator to destroy.

#### 5. **WORKS User ID/Password**

All WORKS Workflow users are responsible for securing all assigned WORKS application user IDs and passwords. Never leave the work area while signed into the system, share user IDs and passwords, or leave login credentials in an unsecured location.

### **E. Spending Guidelines**

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

To prevent undue financial obligations to the State, merchant category codes and individual card limits will be established. Since the State, not the individual employee, will pay for the purchases made with the card, additional controls have been added to the card accounts. These limits are imposed at the point of sale when the card is swiped. In addition to the limits that are imposed at the point of sale, the Division of Administration limits the use of the card through this policy. The following additional items must be taken into account:

1. **Split Purchases** – Are prohibited. When an accountholder encounters the need to make a purchase that would exceed the single transaction limit, the accountholder must have the designated head complete a signed exception request with proper justification and contact the Program Administrator for instruction and guidance to ensure proper approval from the

Office of State Travel is obtained. The accountholder should not attempt to make more than one transaction to the same vendor on the same day, which exceeds the single transaction limit. Such practices violate Section 6 of the current Small Purchase Executive Order.

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

Prior to processing any transaction that includes a surcharge, processing or convenience fee, the accountholder and approver must determine if the fee complies with Visa regulations, if the fee is in the best interest of the State, and if so, submit the request in writing justifying the need to make the purchase with the P-card/T-card/CBA to their designated head for approval. The signed approval must be uploaded and attached to applicable WORKS transaction(s), as well as emailed to the assigned OFSS accountant.

3. **Agency Limits** – The P-Card/T-Card/CBA may be used for qualified business purchases, but cannot exceed the accountholder’s spending limits. Spending limits shall be based on the anticipated usage of the accountholder, which will be recognized by tiers. Maximum spending limits for each account type are as follows:

- **Purchasing Cards** - \$25,000 Monthly Credit Limit; \$5,000 Single Transaction Limit
- **Corporate Business Account (CBA)** - \$25,000 Monthly Credit Limit; \$5,000 Single Transaction Limit
- **Travel Card** - \$5,000 Monthly Credit Limit; \$1,000 Single Transaction Limit

Account limits will be monitored and adjusted as needed during annual review of account spends. All accounts that are subject to potential adjustments will be escalated to the appropriate Appointing Authority by the Program Administrator for recommendation and approval to modify. Recommendations for limit adjustments that are approved by the Appointing Authority will be processed accordingly and the accountholder and approver will be notified.

Requests for changes to card limits should be submitted with justification by the designated head via email to the Program Administrator for determination. Annually, the Program Administrator, along with the approvers, shall review accountholder limits and ensure appropriate utilization.

4. **Increased STL Limit** - The Office of State Travel must approve in writing any request for a single transaction limit (STL) or a one-time override above \$5,000. Requests above the maximum set DOA limits, but below the OST threshold will be considered and processed by the Program Administrator. Best practices for limiting the STL to the minimum amount required for the accountholder’s responsibilities will be taken into consideration when making the request. The agency’s request should be routed through the Program Administrator for processing.

5. **Merchant Activity Type Limits** - Specific types of businesses, identified by a Merchant Category Code (MCC), are restricted on the card. If you have difficulty using your card with any particular vendor, please contact the Program Administrator. Requests for exceptions, exemption, or override of restricted and/or prohibited MCC codes can only be approved by the Office of State Travel. A written request must be submitted via email to the Program Administrator. Upon receipt and review, the Program Administrator will forward the form to the Office of State Travel for determination. Please note that the request will be considered if the agency is in compliance with the program and State guidelines and the Office of State Travel determines it to be in the best interest of the State to grant approval.

## F. Usage Guidelines

### 1. Allowable Usage

All purchases made with a P-Card/T-Card/CBA must be for official agency business. Accountholders and approving officials are designated as the agency purchasing agents and are subject to the provisions of state law. Accounts that remain inactive for a 12-month period will be subsequently closed. Alternatively, agencies can request an exception in advance of the account's anticipated expiration. If approved, the account will be set to a \$1 spending limit until the agency notifies the Program Administrator that limits should be reinstated for use. All exception requests ([Exception Form](#)) must be emailed to the Program Administrator for processing with the Office of State Travel.

#### The P-Card may be used for:

- Fuel or vehicle maintenance if the Fuel Card and Maintenance Program are not covered in a certain geographic area. Accountholder must maintain documentation supporting why the fuel card was not used.
- Repairs and maintenance for agency vehicles. All costs associated with vehicle repair and maintenance must be reported in accordance with DOA fleet management regulations using the Fuel Man/Fuel Track System.
- Inventory purchases. Any purchase made using a state issued credit card that is considered an inventory item (*all items of moveable property having an "original" acquisition cost, when first purchased by the state of Louisiana, of \$1,000 or more; all gifts and other property having a fair market value of \$1,000 or more; and all weapons, regardless of cost, with the exception of items specifically excluded in §307.E; must be placed on the statewide inventory system*) must adhere to Louisiana Property Assistance Agency (LPAA) Rules and Regulations which can be found at: <http://www.doa.la.gov/lpaa/PROPERTY%20REGS.pdf>
- Equipment
- Supplies, materials, and services
- Conference registration fees for agency personnel on official agency business with the requirement that employees not request reimbursement for meals paid with the conference registration fees.

Agencies must ensure that conference registration fees for employees paid pursuant to this section are recorded as required by Travel Regulations. Agencies should require employees to capture the aforementioned registration expenses on the employee's travel expense statement. Care should be taken to ensure that the employee clearly identifies those items paid with the P-Card versus those items requiring reimbursement.

- With special approval from the Commissioner's Office, meals may be purchased with a P-Card only when an employee is participating in a group meal or an authorized/sanctioned event as described in PPM49. The designated head is required to contact the Program Administrator for further guidance and instruction.

Approvals for opening restricted/prohibited MCC codes will be obtained in accordance with the State's Policy from the Office of State Travel.

**The T-Card may be used for:**

- Airfare
- State Contracted Travel Agency Fees
- Registration for Conference/Workshop
- Membership Dues associated with registrations (should not be for memberships to make to non-travel purchases)
- Hotel/Lodging
- Rental Car
- Tolls in conjunction with the contracted vehicle rental
- Parking allowed only with hotel stay and combined on the invoice and/or Park-N-Fly Parking
- Internet Services allowed only with hotel stay and combined on the invoice
- Gasoline for rental car/state owned car only, but is not to be used if agency is part of the Fuel Card program/contract. However, in the event that the program is not covered in a certain area, then the travel card may be used and the file must be completely documented.
- Shuttle Service allowed only when pre-paid prior to trip; not for individual ground transportation during a business trip such as taxi, bus, etc., without approval from the Office of State Travel.

**2. Prohibited Usage**

Purchases made with the P-Card/T-Card/CBA must be made by the authorized accountholder. **Persons other than the accountholder are not allowed to make purchases using the accountholder's P-Card/T-Card/CBA.**

**The P-Card/T-Card/CBA may not be used for:**

- Purchase of non-alcoholic beverages, in liquid or powder form, without written permission from the Appointing Authority.

- Personal items. Personal expenditures are strictly prohibited. Accountholders who violate this rule must reimburse these funds and, if the violation is determined to be intentional, may be subject to termination of employment and/or criminal penalties.
- Accessing cash or accepting cash in lieu of a store credit.
- Gift cards/gift certificates, without prior approval from the Office of State Travel.
- Avoidance of procurement or payment procedures.
- Alcohol, food, travel expenses or entertainment services without obtaining prior written permission from the Office of State Travel.
- Taxes on purchases. Sales tax should not be paid for purchases made from vendors within the State of Louisiana using agency funds. Sales tax may be paid when required for vendors out of state.
- Purchases from vendors where the accountholder has a financial interest.
- Fuel or vehicle maintenance if agency is part of the Fuel Card and Maintenance Program.
- Payment for another (or loaned to an) individual for official or non-official business expenses.
- Incidentals. Travelers must present a personal credit card when checking into a hotel to cover any incidental expenses. If incidentals are incurred during a business trip, the traveler must be reimbursed through the agency's travel reimbursement policy and procedures, including the travel expense BA12, process.
- Any other purchase deemed unallowable which is subject to discretion of the Appointing Authority

### 3. **Non-approved Purchases**

When a non-approved purchase occurs, the accountholder should be counseled to use more care in handling the P-Card/T-Card/CBA. Accountholders and approvers not abiding by the following policy mandates will be issued a Letter of Counseling for each occurrence. The letter will be placed in the employee's file for a minimum of 12 months. The letter will also be sent to the accountholder/approver's immediate supervisor and designated head.

To ensure adherence to these guidelines, each instance of a non-approved purchase discovered by the approver must be reported to the Program Administrator on the Non-Approved Purchase Acknowledgement Form ([Non-Approved Purchase Form](#)). The OFSS Cash Disbursements accountant should ensure funds are repaid to the state and/or corrective action was implemented.

The employee will be required to pay for the item purchased inappropriately. If another incident of a non-approved purchase occurs within a 12-month period, the Program Administrator will recommend termination of the accountholder from the P-Card/T-Card/CBA Program.

4. **Intentional Fraud/Misuse:** An employee suspected of misusing the P-Card/T-Card/CBA with the intent to defraud the state will be subject to an investigation and card cancellation. If the investigation results in findings which show that the actions of the employee have caused

impairment to State service, and those findings are sufficient to support such action, the employee will be subject to disciplinary action. The nature of the disciplinary action will be at the discretion of the Appointing Authority and will be based on the investigation findings and the record of the employee. Any such investigation and ensuing action shall be reported to the Louisiana Legislative Auditor (LLA) Hotline at 1-844-50 FRAUD (503-7283) and/or may be anonymously reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549, and the Office of State Travel. Approvers will be required to participate in any disciplinary actions deemed appropriate.

5. **Returns:** If the accountholder determines that the material is defective or incorrect, the supplier should be notified that the item needs to be returned. The accountholder should request the ship to address along with a return authorization number and request that the supplier process a credit transaction through the P-Card; document and communicate that goods have been returned for credit; and ensure that the credit appears on the next monthly statement. If the credit is not received, process the charge as a disputed transaction.
6. **Disputed Transactions:** It is the accountholder's responsibility to resolve discrepancies and ensure credits are received. When an accountholder discovers an incorrect amount has been charged for goods or services received or a questionable purchase or transaction appears on the monthly statement, the accountholder must immediately seek to resolve the problem with the vendor. Any communications should be documented on the statement (or by attachment) including dates, persons involved, and a brief description of the problem.

If the accountholder is unable to resolve the problem with the vendor, a "Commercial Card Claims Statement of Disputed Item" form (**Dispute Form**) must be completed. The Program Administrator should be notified of the dispute and a copy of the dispute form should be attached to the applicable transaction(s). The accountholder should check the following month's statement to ensure that credit was received.

**Note:** Disputes must be submitted within 60 days of the statement date.

## 7. **Rental Car Allowance**

Accountholders are allowed to use their P-Card for in-state rentals at Enterprise Rent-A-Car [MCC Code 3405] and for out-of-state rentals at Enterprise Rent-A-Car [MCC Code 3406], National Car Rental [MCC Code 3393] and Hertz Car Rental [MCC Code 3357] without approval of the Office of State Travel.

## 8. **Sales Tax**

When using the P-Card/T-Card/CBA, it is the accountholder's responsibility to present the exemption form, "Certificate of Sales/Use Tax Exemption/Exclusion of Purchases by Political Subdivisions of the State of Louisiana" (**Tax Exemption Form**), to the vendor.

If the vendor erroneously charges sales tax or sales tax is charged by the vendor due to the accountholder's failure to present the tax-exempt form, accountholders should make every effort to obtain a credit directly from the vendor. Documentation of attempts to obtain credits should be maintained with the transaction documentation. **If a credit cannot be obtained from the vendor, the accountholder must complete the Sales Tax Reimbursement Form ([Sales Tax Reimbursement](#)) and reimburse the sales tax to the agency.**

**Note:** Sales tax may not be disputed through the bank.

## IV. ROLES & RESPONSIBILITIES

### A. Designated Heads

Designated heads are identified as either the designated section head, when applicable to DOA's internal agencies, or as the designated agency head when applicable to the DOA's client agencies. Designated heads are accountable for establishing, maintaining and ensuring accountholders and approvers are compliant with State and Division of Administration P-Card/T-Card/CBA purchasing policies. It is recommended by the Division of Administration to add P-Card/T-Card/CBA compliance requirements as part of their employees Performance Evaluation System (PES). Ultimate responsibility for an agency's purchasing program resides with the designated head. The designated head may delegate operational responsibility to an administrator, but delegation does not relieve them of program responsibility.

Below are practices the Designated Head is responsible for:

- Assigning approvers and accountholders.
- Developing procedures for travel allowances in accordance with State Liability P-Card and CBA Policy.
- Maintaining budgetary controls.
- Monitoring the issuance of cards, ensuring prompt reconciliation of periodic statements.
- Establishing and enforcing personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines. Policies must address consequences of certain actions regarding non-compliance.
- Developing procedures to recover unauthorized charges and/or overages of allowances. Procedures should also address cancellation of privileges if such incidents occur.
- Maintaining list of all accountholder's and approver's names.
- Developing 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. By doing this, it allows the agency access to view the accounts online while verifying that all purchases were business related, receipts are not altered, and that all purchases are being delivered directly to the agency.

- Ensuring that accountholders and approvers complete their respective online training course, applicable agreement form, and review the DOA–OFSS P-Card/T-Card/CBA training presentation upon enrollment and annually thereafter.

The training and presentation will introduce the accountholder and approver to the WORKS Workflow System and demonstrate how to review, allocate, and sign-off on transactions, attach documents to the transactions, and perform monthly reconciliations.

## **B. Accountholders/Approvers/CBA Authorized Users**

Have the following responsibilities:

- Obtaining, reviewing and understanding the State and agency policies.
- Maintaining knowledge and compliance with all applicable current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, Statewide Card Policy, internal agency policies and procedures and PPM49 as applicable on use of the P-Card/T-Card/CBA.
- Keeping informed of program updates as sent from the Program Administrator or anyone else associated with the P-Card/T-Card/CBA program.
- Ensuring the use of online accounts Amazon, EBay, PayPal, etc. are not combined with personal accounts.
- Notifying the Program Administrator in advance of an employee’s pending separation, ensuring proper account closeouts and submission of the required Program Exit Form [\(Program Exit Form\)](#).

## **C. Approvers**

In addition to the responsibilities noted above, the approver should ensure that each transaction:

- Has an appropriate business purpose, not for personal use, and fits the accountholder’s business needs.
- Includes an original receipt and complete supporting documentation, including a detailed line item description when a generic description is on receipts (e.g. “general merchandise”).
- Verify that receipt date, supporting documentation, along with the log dates, correspond with known business needs or trip allowances and dates, if applicable, and travel has been approved.
- Has all receipts and supporting documentation scanned into WORKS Workflow, tied to the appropriate transaction, and reviewed against the original receipt and supporting documentation.
- Is not a duplication of personal request and/or reimbursement, if for travel related expenses.
- Does not include sales tax.
- Has been coded properly for payment as outlined in the agency policy and procedures and as required in WORKS Workflow for LaGov interface agencies.

Never make **A PAYMENT DIRECTLY TO THE BANK** in the event that an unauthorized charge is placed on the individual's state corporate liability account. Making a payment directly to the bank will cause the monthly statement billing file to be out of balance. In order to avoid this situation, report any unauthorized charges to the Program Administrator immediately along with the decision on how the funds will be reimbursed back to the agency.

The immediate approver must review the information and original documentation entered and scanned into WORKS, and submitted by the accountholder prior to signing off on the transaction. If the information is not correct, the approver should flag the transaction and electronically return it to the accountholder for additional information and/or correction.

All transactions must be approved in WORKS by the approver. Approvers are limited to twenty cardholders and must be the immediate supervisor or the person most familiar with the cardholder's business needs who is at least one level higher than the cardholder. 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. Only after both the cardholder and the approver sign off on the transactions in WORKS will the monthly credit limits refresh.

Annually, to guarantee proper card usage and program intent, each approver should check all accountholders for whom they are the assigned approver, along with the profile limits. This will ensure that accountholder limits are appropriate for the accountholder. If limits are not allowing the accountholder to perform his/her duties, then the approver should contact the Program Administrator to make necessary adjustments.

**Understand that failure to properly fulfill responsibilities as a P-Card/T-Card/CBA approver could result, at a minimum, in the following:**

- Written counseling which would be placed in employee file for a minimum of 12 months.
- Consultation with the Program Administrator, and/or designated head and internal audit.
- Disciplinary actions, up to and including termination from the P-Card/T-Card/CBA program and/or termination of employment.
- Legal actions as allowed to the fullest extent of the law.

#### **D. Program Administrator**

The Agency Program Administrator serves as the main point of contact for all card program personnel and serves as a liaison between the agency, the Office of State Travel, and the issuing bank. To ensure the Division of Administration and client agencies are compliant with the Statewide Card Policy, the Program Administrator is responsible for the following:

- Keeping abreast of program updates along with dissemination of information to the designated heads, accountholders, CBA authorized users, approvers, and any other agency personnel as deemed appropriate.
- Performing post audits of transactions to monitor appropriate use while verifying that purchases are made in accordance with current Statewide Card Policy, purchasing policies, rules and regulations, Louisiana Statutes, Executive Orders, and PPM49, if applicable.
- Educating program participants on state and agency policy requirements and procedures.
- Educating program participants on the use of the card sales tax requirements.
- Educating accountholders on the process of reporting a card lost, stolen and/or any fraudulent activity.
- Requesting cards, setting up users and issuing secure user IDs in WORKS, and performing any maintenance necessary for accountholders.
- Establishing Corporate Business Accounts (CBA's) and determining proper administrators/approvers. The contract travel agency must be notified of authorizers for each CBA account.
- Maintaining the annual, original signed agreement form for the State of Louisiana Corporate Liability P-Card/T-Card/CBA Program for all participants.
- Providing program participants with a copy of the signed agreement along with the state and agency policies, or a link to all policies, procedures, rules, regulations, executive orders and PPM49.
- Maintain files showing compliance with all the annual requirements.

The Program Administrator will retrieve the following reports for each agency/section.

- **Activity in Closed/Suspended Account Report** - Provides an explanation for transactions that occurred in closed or suspended accounts.
- **Airline Incidentals Report** - Provides an explanation for transactions considered airline incidentals. Such items as baggage fees including excess/overweight baggage fees are not allowed unless approval has been received. Airline transactions are governed under the PPM49.
- **Hotel Incidentals Report** - Provides an explanation for transactions considered hotel incidentals. Hotel transactions are governed under the PPM49.
- **Non-Contracted Car Rental Report** - Provides an explanation for car rental transactions with non-contracted car rental companies. Justification is required when an accountholder is using a car rental company other than Enterprise, National or Hertz.
- **Single Transactions Exceeding \$5,000 Report** - Provides an explanation for items exceeding the State's single transaction limit threshold of \$5,000.
- **Sales by Line Item** - Displays transaction that have line item detail information.
- **Split Purchase Report** - Provides an explanation for transactions split to pay a vendor the same day to avoid exceeding the limit.

- **Decline Report** - Provides an explanation for declined purchase attempts of the accountholder.
- **Card Status Report:** - Provides the status of each card by listing each accountholder's name, profile, and single transaction limit.
- **Allowed MCCs – Food and Alcohol Report** - Provides MCCs which may be opened but should be monitored.

## E. OFSS Cash Disbursements Section

OFSS Cash Disbursements accountants are responsible for ensuring that transactions are accurately reported in LaGov. To accomplish this, OFSS Cash Disbursements is responsible for:

- Establishing and assigning default/override accounting codes for transactions not otherwise coded through the electronic online WORKS Workflow.
- Updating user restrictions within WORKS Workflow.
- Reviewing the Statement Billing File (SBF) invoice postings to determine if there are discrepancies between the billing statement and the SBF file invoice postings.
- Entering journal vouchers for transactions requiring correction.

## V. DOCUMENTATION & RECONCILIATION

All purchases are required to have documentation supporting the business purpose of the transactions. Documentation supporting the monthly transactions and appropriate approvals are also required. Accountholders, designated heads, supervisors, approvers and OFSS Cash Disbursements accountants are responsible for ensuring the following:

- Signature stamps are not permitted, unless an exception has been obtained.
- Inventory type purchases [electronic, etc...] should have “received by” and a signature on packing slip or other shipping documentation to ensure that the purchase arrived and is accounted for by the agency.
- Documentation of approval must be accomplished electronically online by signing off on the transaction. The sign off by the approver certifies that the documentation is acceptable for each transaction, the purchase was for official state business, the purchase is in compliance with appropriate rules and regulations, and the purchase has been reviewed and approved.
- Always upload approved transactions with all necessary documentation including complete line item descriptions where generic descriptions are on receipts such as “general merchandise” in a timely manner.
- Ensure that supporting documentation, along with any findings and justifications are electronically uploaded to applicable transactions within the BOA – Works® Platform.

- Ensure invoices or receipts are scanned into WORKS Workflow and attached to each applicable transaction.

## A. Receipts & Invoices

- For items purchased over the counter, the accountholder should obtain the customer copy of the receipt. When ordering by telephone, fax, or computer, the accountholder must obtain a packing list or similar document.
- For transactions such as registration fees, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used.
- For online transactions, the electronic copy of the order confirmation documenting the items purchase, or the order details, or the shipping document that includes the items purchased, quantity and price paid will suffice.
- All electronic receipts must be un-editable and maintained in compliance with the agency retention policy.
- If a receipt is not furnished by the merchant (as may be the case with a phone or internet order), documentation such as an order confirmation, packing slip, or invoice, etc. shall be obtained and shall contain an itemized and detailed description of the purchase. All receipts must give an itemized and detailed description of the purchase and must include at a minimum:
  - ✓ Complete Supplier Information (name, location)
  - ✓ Date of Purchase
  - ✓ Description (a receipt description, which only states “Miscellaneous”, or “Merchandise”, or only includes a vendor’s stock or item number, is not acceptable)
  - ✓ Unit price and quantity
  - ✓ Transaction total
- If the documentation for a transaction has been lost, it is the accountholder’s responsibility to obtain a duplicate from the vendor. If a duplicate cannot be obtained, the accountholder should complete the [Missing Receipt Form](#) to serve as the documentation. The form should contain the itemized information for the transaction, and describe the accountholder’s attempt to obtain a duplicate from the vendor. [Missing Receipt Forms](#) may only be used on an exception basis.

**Note:** Card privileges will be suspended if the form is used excessively, which is defined as **once every quarter and more than four times in a single fiscal year.**

## B. Minimum Documentation Requirements

MINIMUM DOCUMENTATION			
Purchases for Goods & Services	Travel Related Expenses		Food Purchases (Must have prior approval)
Legible itemized receipt(s)	<b>Non - Routine Travel</b>	<b>Routine Travel</b>	Legible itemized receipt(s) Special meals and student group meals, including athletics, must include sign-in sheet.
	Travel Authorization	Routine travel must be noted in Works®.	
	Lodging transactions must include itemized receipt/folio.  Conference lodging transactions must show proof of the conference room rate.	Note: Blanket/Annual Travel Authorizations must be made available upon request from The Office of State Travel.	
	Airfare transactions must include the itinerary with total cost.	Lodging transactions must include itemized receipt/folio.	
	Conference registration invoice/receipt with total cost & conference agenda.	Airfare transactions must include the itinerary with total cost.	
	Rental vehicle invoice	Rental vehicle invoice	
	Approvals for waivers to Policy and Procedure Memorandum 49 (PPM49)	Approvals for waivers to Policy and Procedure Memorandum 49 (PPM49)	

## C. Reconciliation

- Documentation supporting the date of purchase/service, the vendor name, complete description of the item, not a generic description such as “general merchandise” purchase amount and receipt date must be maintained by the accountholder for each purchase transaction.
- The agency, fund, cost center and general ledger numbers are required to be entered and approved in the WORKS Workflow system by the accountholder and approver.
- Accountholders must sign up with BOA Payment Centre or BOA – Global Card Access, [www.centresuite.com](http://www.centresuite.com) or [Global Card Access - Login \(works.com\)](http://Global Card Access - Login (works.com)), to receive their monthly statements electronically from Bank of America immediately after the close of the billing

cycle. If not received, the accountholder must contact the Program Administrator so that a statement can be obtained.

- Once the statement is obtained, it must be reviewed and reconciled against the supporting documents for each transaction. If the accountholder believes a transaction listed on the statement is incorrect, then procedures outlined in the *Disputed Transactions* section should be followed.

#### **D. WORKS Workflow**

1. Accountholders 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. Accountholders must upload and attach a copy of the invoice or receipt and any other relevant documentation (e.g. email correspondence, approvals, etc.) to the applicable single transaction in WORKS Workflow; not one upload for multiple transactions.

Attachments must meet the following requirements:

- Be a PDF document
  - Be legible (e.g. not too dark, not too light)
  - Contain copies of all pages of invoices or other documents.
3. If applicable, accountholder must add accounting codes to the GL segments.
  4. Only after both the accountholder and the approver sign off on the transactions in WORKS will the monthly credit limits refresh.

## **VI. EMERGENCY DECLARATION**

In the event that the Governor declares a State of Emergency, cards may be changed to allow higher limits and allow the opening of certain MCC codes for essential employees that would be active during the emergency situation. This should not automatically apply to all cardholders. To request emergency privileges, the designated head must complete and submit a [Declared Emergency Purchase Authorization Form](#) to the Program Administrator for participation.

Emergency profile limits cannot exceed the maximum \$25,000 single transaction limit or maximum \$100,000 monthly credit limit without prior approval from the Office of State Travel. If a higher limit is necessary, the designated head must request the exception in writing and with proper justification and submit to the Program Administrator for determination and further approval.

Emergency profiles with higher limits do not eliminate the need to follow emergency procurement rules, policies, procedures, mandates and/or executive orders. Travel and Restricted MCC Groups may be removed if determined to be necessary for group accommodations; however, Cash MCC Prohibit Group will remain on all program accounts, at all times.

The Program Administrator will return applicable emergency profiles to their original limits upon expiration of the emergency declaration and/or when higher emergency limits are no longer necessary.

## VII. RECORDS RETENTION

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

## VIII. VIOLATION GUIDELINES

In the event that the Division of Administration section or a client agency and/or individual program participant fails to comply with the annual training requirements, usage, accountability, documentation, and reconciliation guidelines, the result of non-compliance may result in the termination of accountholder privileges.

**Note:** If the approver is non-complaint, all accountholders he/she approves for will be affected by these offenses, including potential suspension.

## IX. EXCEPTIONS

The Director of State Travel, or designee, may waive in writing any provisions of these regulations when the best interest of the State will be served. ([Exception Form](#))

\_\_\_\_\_  
Brittany Williams  
Program Administrator

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Tracy Holmes  
Program Administrator

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Kerri Traxler  
Deputy Undersecretary

