



LACARTE CARD PROGRAM POLICY

- Scope:** All campuses served by Louisiana State University (LSU) Office of Accounting Services.
- Effective:** September 1, 2014. This FASOP supersedes and replaces the LaCarte Program User Guide.
- Purpose:** To establish a procedure to assist employees who have been approved to have a procurement card (i.e. LaCarte) based on a need to purchase business related goods and services and which, if allowed by the Department Head, may be used for certain travel expenses.
- Procedures:** This FASOP (formerly referred to as the LaCarte Program User Guide) is based off of the State of Louisiana's LaCarte Purchasing Card Policy.

I. Introduction

The purchasing card, known as LaCarte, is a Visa credit card issued by the Bank of America (BOA) for the State of Louisiana. The LaCarte card is issued to authorized employees for the purpose of making small dollar purchases. The card is a resource that simplifies the buying process, improves cycle time from ordering to payment and benefits the University by reducing costs associated with less paperwork and processing time spent by the user's department, Procurement and Accounts Payable (AP) & Travel. The LaCarte card will be accepted by any vendor who accepts Visa.

The LaCarte card is a University corporate credit card and will not affect the cardholder's personal credit. The LaCarte card may be issued to any full-time employee or Graduate Assistant authorized by the Department Head. Using LaCarte, an authorized University employee is entrusted with the authority to make small dollar purchases on behalf of their department. An employee's LaCarte card is "programmed" with a range of information:

- Cardholder's identity (LSU ID);
- Cardholder's spending profile showing authority for procurement, travel or both;
- Dollar limits for cardholder's purchases; and
- Types of merchants (merchant category code; i.e. MCC) that may or may not be utilized.

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

II. Definitions

For the purpose of these regulations, the following words have the meaning indicated:

- A. *Cardholder* – terminology used to reference the employee that was issued a LaCarte card.
- B. *Centrally Billed Account (CBA)* – credit account issued in a Department's name (no plastic card issued). These accounts are direct liabilities of the University and are paid by each Department. CBA accounts are controlled through an authorized approver(s) to provide a means to purchase airfare and conference registration only. Each Department Head determines the extent of the account's use.
- C. *Cycle* – the period of time between billings. For example, the University LaCarte card closing period ends at midnight the 5th of each month. Synonymous with "billing cycle".

- D. *Cycle Limit* – maximum spending (dollar) limit a LaCarte/CBA is authorized to charge in a cycle. These limits should reflect the individual's purchasing patterns. These are preventative controls and, as such, should be used judiciously.
- E. *Disputed Item* – any transaction that was doubled charged; charged an inaccurate amount, or charged without corresponding goods or services by the individual cardholder.
- F. *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.
- G. *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.
- H. *FASOP: AS-02 (Finance and Administrative Services Operating Procedures: Accounting Services 02) "University Travel Regulations"* – the set of travel regulations used to assist travelers in making travel arrangements and in the reimbursement of travel expenses; used in conjunction with *PM-13 (Permanent Memorandum 13) "University Travel Regulations"*.
- I. *Fraud* – any transaction, intentionally made that was not authorized by the cardholder or for official university business.
- J. *Intellilink* – Visa's web-based auditing tool which is used to assist in monitoring and managing the LaCarte Card Program usage to ensure that card use conforms to all policies and procedures.
- K. *LaCarte Agreement Form (AS701)* – a form signed by the cardholder that acknowledges the cardholder has received required training, understands the LaCarte card policy and accepts responsibility for compliance with all policies and procedures.
- L. *LaCarte Card* – a credit account issued in an employee's name. This account is the direct liability of the University. It is the preferred means of payment for purchases of goods and services, and allowable travel expenses.
- M. *LaCarte Enrollment Form (AS700)* – a form that initiates the LaCarte card issuance process for the cardholder.
- N. *LaCarte Renewal Agreement Form (AS701-R)* – A form signed by the cardholder that acknowledges the cardholder has received required renewal certification training, understands the LaCarte Card Program policy and accepts responsibility for compliance with all policies and procedures.
- O. *Merchant* – a business or other organization that may provide goods or services to a customer. Synonymous with "supplier" or "vendor".
- P. *Merchant Category Code (MCC Code)* – a standard code the credit card industry uses to categorize merchants based on the type of goods or services provided by the merchant. A merchant is assigned a MCC code by the acquiring bank.
- Q. *Merchant Category Code Group (MCCG)* – a defined group of merchant category codes. MCCG's are used to control whether or not cardholders can make purchases from particular types of merchants.
- R. *PM-13 (Policy Memorandum 13)* – the LSU System's general travel regulations; updated and reviewed at the start of each fiscal year.

- S. *PROAUTH (Procurement Authority)* – a profile in LSU’s online procurement system, PRO, that has been assigned to an individual who has been delegated with authority to authorize purchases for a specific scope (campus, college or department).
- T. *SIGAUTH (Signature Authority)* – a profile in LSU’s security access system; a Dean, Director, Department Head or other administrative official may delegate their signature authority to an employee (e.g. Administrative Coordinator or Administrative Assistant, Coordinator, Assistant to Dean, Business Manager) whose job requirements or position allows him/her to have first-hand knowledge of the financial and/or administrative information (e.g. payroll, purchasing, etc.). The individual to whom authority is delegated must be properly qualified by means of possessing the proper skill sets and on-going training. The delegated authority must be included as a job duty in the employee’s job description. The employee to whom authority has been delegated cannot delegate further. While the authority to sign documents on behalf of the Dean, Director, Department Head or other administrative official may be delegated, the delegation of signature authority does not relieve the Dean, Director, Department Head or administrative official of their responsibility and accountability for financial and/or administrative matters under their control. See FASOP: AS-16 “*Delegation of Signature Authority for Financial and Administrative Transactions*”.
- U. *Single Purchase Limit (SPL)* – the maximum spending (dollar) limit a LaCarte card is authorized to charge in a single transaction. The SPL limit may be up to \$5,000; however, this limit should reflect the individual’s purchasing patterns. These are preventative controls and, as such, should be used judiciously. Purchases shall not be split with the intent of, or for the purpose of, evading the LaCarte single purchase limit set for the cardholder.
- V. *Split Purchase* – purchases that are split with the intent of and for the purpose of evading the LaCarte card single purchase limit set for the cardholder. Purchases determined to be split purchases will require reimbursement from private funds.
- W. *Transaction* – a single purchase. A credit is also considered a transaction. Each transaction on a LaCarte or CBA entry must have an itemized receipt.
- X. *Transaction Documentation* – all documents pertaining to a transaction, whether paper or electronic. The documentation is also used for reconciliation at the end of the billing cycle and is to be retained with the monthly reconciliation documentation for review and audit purposes. 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. Travel documentation would include the travel authorization (AS292 or AS516), airline exceptions, justifications, approvals, travel expense, etc.
- Y. *Travel Authority* – spending profile designated for travel expenses to be paid with the LaCarte card.
- Z. *WORKS* – Bank of America’s online system used for program maintenance, card/CBA issuing/suspension/cancellation and reporting.

III. Program Guidelines

A. Purchasing Authority

The standard single purchase limit (SPL) for purchasing is \$5,000. However, some Department Heads may elect to authorize only a \$1,000 single purchase limit for certain cardholders within their departments. The University’s Procurement Rules and Regulations must always be followed when using the LaCarte purchasing card regardless of the cardholder’s single purchase limit. LaCarte is simply a payment method and the “procurement need” as a whole must be evaluated to ensure the LaCarte card is the appropriate payment method. Whenever the “procurement need” exceeds \$5,000, competitive

pricing is required and the “requisition to purchase order” process must be followed. Questions regarding competitive pricing procedures should be addressed to Procurement at (225) 578-2176.

With the approval of the Department Head and the Associate Vice Chancellor for Accounting and Financial Services, the standard single purchase limit can be increased to \$25,000 to allow the cardholder to make scientific and laboratory purchases (see page 10). Cardholders granted the single purchase limit of \$25,000 to purchase scientific and laboratory supplies are subject to the \$5,000 limit for all other purchases.

B. Small Dollar Purchase Procedures

Section 6 of the current Small Purchase Executive Order reads: “In the absence of a good faith business basis, no purchase or procurement shall be artificially divided within a cost center or its equivalent, to avoid the competitive process or the solicitation of competitive sealed bids.” Also, purchases should never be artificially divided to circumvent the LaCarte card policy limits. Splitting invoices to stay under the cardholder’s single purchase limit (\$1,000 or \$5,000) violates this Executive Order and will require reimbursement from private funds if deemed a split purchase.

C. University Business Travel Expenses

The LaCarte card is also used as a means of payment for business travel expenses. *FASOP: AS-02 “University Travel Regulations”* must be followed when using the LaCarte card for payment of business travel expenses.

Allowable Travel Expenses (not all inclusive):

- Airfare
- Rental car (Enterprise Rent-A-Car must be used for in-state vehicle rentals; refer to *FASOP: AS-02 “University Travel Regulations”* and/or the Travel website for out-of-state mandatory vehicle rentals)
- Hotel
- Conference registration fees
- Gasoline (only for rental vehicles when in travel status)
- Parking

Meals (i.e. approved dine-in special meals and/or per diem meals while in travel status) and personal incidental expenses are not allowed on LaCarte. Travelers are encouraged to provide a personal credit card upon hotel check-in for personal incidental expenses. Meals should be paid with personal funds and a *Travel Expense Reimbursement Request (AS300)* form should be submitted for reimbursement following the completion of travel.

Additional benefits of using the LaCarte card include the following:

- Travel and Emergency Assistance Services
- Auto Rental Collision Damage Waiver
- \$500,000 Worldwide Automatic Travel Accident Insurance
- Roadside Assistance
- Collision Loss Damage Insurance
- Visa Liability Waiver-Misuse Insurance – up to \$100,000 per cardholder

For questions regarding University business travel expenses, please contact a member of the Travel staff at (225) 578-1550.

D. Travel Authority

The single purchase limit for travel is \$5,000 (monthly limit of \$40,000). Individuals interested in requesting travel authority on their LaCarte card should complete sections labeled “Travel Authority” on the AS700 “*LaCarte Enrollment*” form and/or AS702 “*LaCarte Maintenance*” form and have the form

approved by the Department Head. For questions regarding travel on LaCarte, please contact the LaCarte Administrator at (225) 578-8593.

LaCarte cardholders with Travel Authority must secure the appropriate travel approvals prior to using LaCarte to pay for any travel reservations and/or expenses.

Travel approvals should be obtained using one of the following travel authorization forms:

- Form AS292 *"Request for Authorization to Travel"*
 - o Used for employee and student travel
- Form AS516 *"Request for Authorization to Reimburse Expenses for Guests, Interviewees, Student Participants, Workshop Participants, and Contract Vendors"*
 - o Used for non-employee travel

The travel authorization forms can be found on Accounts Payable & Travel website at <http://www.fas.lsu.edu/AcctServices/acctpay/>.

E. Centrally Billed Account (CBA)

All CBA transactions must be in accordance with FASOP: AS-02 *"University Travel Regulations"* and the University's Procurement Rules and Regulations. The purpose of the CBA is to provide a means of payment for airfare and conference registration only. There is no plastic card issued; the account is referred to as a "ghost account". If it is determined that personal or other unauthorized charges are occurring on the CBA account, disciplinary action shall be taken to resolve the misuse/abuse of the account. CBA account numbers should be protected and secured.

F. Declared Emergency Use

In the event the Governor declares a state of emergency, the LaCarte card may be changed to allow for higher limits and opening of some MCC codes for essential employees who are cardholders that would be active during an emergency situation, not all cardholders. Higher limits do not eliminate the need to follow emergency procurement rules, policies, procedures and/or executive orders. All cards will be returned to their original profile once the emergency declaration has expired and/or when higher emergency limits are no longer necessary.

G. Sales Tax Exemption

LSU is a tax exempt entity. However, some online purchases and/or out-of-state purchases may be subject to sales tax. The LaCarte card is embossed with the State's exemption number on the front of the card. All local purchases are not subject to state sales tax (4%) and city-parish sales tax (5%). Cardholders should always make sure sales tax is not charged when using the LaCarte card. A tax exempt certificate is available for cardholders to provide to merchants for proof of sales tax exemption. A copy of the tax exempt certificate can be provided upon request via e-mail to Deana Clement-Delage at dcleme2@lsu.edu or fax at (225) 578-2052.

LSU is also exempt from state sales tax on hotel rooms, vehicle rentals and at parking facilities. *Form R-1392 – Sales Tax Exemption Certificate for Travel Expenses* should be provided to be exempt from paying this sales tax. A copy of this form may be found at <http://www.fas.lsu.edu/acctservices/forms/travel/Sales%20Tax%20Exemption.pdf>. This form should be completed by the requesting department and forwarded to the Director of Accounts Payable & Travel for approval.

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 account.

H. University Purchases providing Cash or Cash-Like Incentives

Whenever University purchases result in cash or cash-like incentives, the cash and/or incentives are the property of the University and may not be used for a personal gain. Examples of such incentives may include, but are not limited to, rebates, gift cards, two-for-one purchases and spend rewards. The University recommends that cardholders not participate in these promotional offers. It is the responsibility of the cardholder's department to be assured that any monetary or cash incentive reward received as a result of a University purchase become the property of the University. For questions, please contact the LaCarte Administrator at (225) 578-8593.

I. Card Maintenance

All contact with Bank of America for card set up, maintenance and closure (except for reporting lost or stolen cards) will be handled by the LaCarte Administrator in AP & Travel. On occasion, it may be necessary to change information associated with a card such as name change, budget code change, spending limit, travel authority, etc. In such cases the information on an original card application may be revised by submitting the AS702 *"LaCarte Maintenance"* form. For name changes, a replacement card will be issued. The card will be sent to AP & Travel and the LaCarte Administrator will contact the cardholder to pick up the card. A new LaCarte Agreement form (AS701) must be signed.

For a spending limit request greater than \$5,000, the LaCarte Administrator will forward the request for approval to the Associate Vice Chancellor for Accounting and Financial Services. If the request is approved/disapproved by the Associate Vice Chancellor, the LaCarte Administrator will notify the cardholder and the departmental liaison.

J. Card Renewals

New cards are issued for a period of three years, except those cards issued during the last year of Bank of America's contract with the State. Upon expiration, the cards are automatically renewed. Renewal cards are updated with the new expiration date only; there is no change to the cardholder's account number. Cardholders will be required to complete the online Renewal Certification training in order to receive their renewal card. The LaCarte Administrator will contact the cardholder when the renewal card is available for pick up. The LaCarte card will be given only to the cardholder. Cardholders must present a picture ID and will be required to sign the Renewal LaCarte Agreement Form (AS701-R) at the time of being issued their renewal card.

IV. Departmental Decisions

To assist in determining whether a department should request a LaCarte card, a "yes" answer to any of these questions warrant further consideration:

- Does the department place many small dollar purchase orders (direct charges)?
- Does the department make frequent pick-ups at local suppliers/vendors?
- Does the department receive calls from vendors for payment of small dollar purchases?
- Does the department have employees who travel on university business?

Once it has been determined that a LaCarte card would be beneficial for the department, consider the following questions:

A. *Who will be the cardholder(s)?*

A LaCarte card can be issued with Department Head approval to any LSU full-time employee or graduate assistant granted spending authority for making small dollar purchases and/or for University business travel expenses. The Department Head should complete and submit a *"LaCarte Enrollment"* form (AS700). Applicants will be notified by e-mail when the card is received in AP & Travel and available for pick up. Cardholders are required to complete the online *LaCarte Distribution* training prior to being issued a LaCarte card. The online training is a mandatory training session that provides valuable

information on how the LaCarte Card Program policy works, how to use the card, where the card can be used, and what the cardholder's responsibilities are under the program. The online *LaCarte Distribution* training is available on the AP & Travel website at <http://www.fas.lsu.edu/AcctServices/acctpay/> and can be accessed by clicking the "Online Training" link. The direct link is <http://community.moodle2.lsu.edu/course/view.php?id=98>. The users will be required to:

- 1) Login through myLSU
- 2) Click "Accounts Payable & Travel"
- 3) Select the online training session - "*LaCarte Distribution*".

The LaCarte card will be issued to the cardholder upon signing the AS701 "*LaCarte Agreement*" form. The cardholder will be given a copy of the *LaCarte Agreement* form. The LaCarte Administrator should be contacted at (225) 578-8593 if the cardholder has any questions.

B. What are the cardholder's responsibilities?

Cardholders are expected to make sound business decisions in the best interest of LSU, to comply with the policies and procedures as set forth in this FASOP, and to comply with all University Procurement and/or Travel Rules and Regulations. Adherence to policy allows for continued processing savings, ensures accountability, and provides an audit trail for LaCarte purchases. The LaCarte card should be safeguarded with the same level of care that is given to personal credit cards.

The following is a summary of cardholder responsibilities:

Security:

- Sign the card immediately upon receipt;
- Keep the LaCarte card in an accessible but secure location;
- Guard the card number carefully and do not post it at a desk or write it any other place that is accessible to others;
- Do not allow a credit card merchant to keep the card number on file; and
- Never e-mail the full account number or send a copy of the credit card under any circumstances. If designation of an account is necessary, only use the last four digits of the account. Do not loan or allow another employee to use your card. The cardholder is responsible for all charges.

Card Usage:

- Never attempt to access cash, under any circumstance, as cash withdrawals are restricted from the program;
- Never accept cash in lieu of a credit;
- Never make a payment directly to the bank;
- Never use LaCarte for personal use;
- Do not participate in promotional offers. Any University business purchases that result in a cash or cash-like incentives, the cash or incentives are the property of the University and may not be used for personal gain.
- Do not allow a credit card merchant to keep the card number on file; and
- Do not allow a merchant to continue to swipe a card if the card declines.

General Requirements:

- Upon receipt of the weekly e-mail notification:
 - o Review each transaction to confirm the transactions reflected on the entry are true and correct;
 - o Review each transaction to ensure state sales tax is not included, as the University is sales tax exempt;
 - o Retain all receipts for purchases and make sure the receipts are itemized with a detailed description;
 - o Provide a description when the receipt is not clear and/or provide a justification for the item with the purpose is not clear; and
 - o Verify transactions are not a duplication of a personal travel reimbursement.

- Stay abreast of any changes to the University Procurement Rules & Regulations, *FASOP: AS-02 "University Travel Regulations"* and *FASOP: AS-20 "LaCarte Card Program Policy"*;
- Respond timely and promptly to any e-mails from AP & Travel;
- Complete the online Renewal Certification training upon renewal of the card; and
- Sign the *LaCarte Renewal Agreement (AS701-R)* form at the time of card pick up.

If a cardholder fails to comply with program guidelines, the following action may be taken:

- Account deactivation;
- Permanent revocation of card;
- Notification to management, Internal Audit and/or campus security for further investigation;
- Assignment of wages; or
- Disciplinary measures that may include (depending upon the seriousness of the offense) reprimand, probation, suspension, demotion, or dismissal.

The LaCarte Card Program policy prohibits LaCarte cardholders from sharing cards to circumvent the University's Procurement Rules and Regulations. The result of cardholders violating this policy is the loss of LaCarte card privileges.

C. *Who qualifies for an increased Single Purchase Limit?*

Employees with spending authority within their department may request a LaCarte card with a single purchase limit of \$1,000, \$5,000 or \$25,000 (scientific and laboratory supplies only) and the request must be approved by the Department Head. If a cardholder with a current spending limit of \$1,000 (seeking approval for the increased limit of \$5,000 or \$25,000) has been continuously late in submitting receipts, made disallowed purchases, or made split purchases, he/she will not be approved for the increased spending limit. There will be a zero tolerance for misuse of the LaCarte card. In the event of noncompliance of the University's Procurement Rules and Regulations by cardholders with a \$5,000 or \$25,000 single purchase limit, the employee's single purchase limit will be decreased to \$1,000.

D. *Who will be the departmental liaison?*

The Department Head must designate a departmental liaison referred to as the "LaCarte Contact" (and an alternate) to be responsible for reviewing transactions of individual cardholders to ensure the transactions are legitimate business expenses and are charged to the appropriate account number and object code. The LaCarte Contact must receive training before any employees in the department obtain a card. LaCarte Contacts should also attend the same online trainings as the cardholders, in addition to the monthly LaCarte trainings that are available for Business Managers, departmental accountants, cardholders, supervisors, etc. To register for a session, log onto "myLSU", go to "Employee Resources", then select "HRM Training Programs".

The Departmental LaCarte Contact responsibilities include:

- Stay abreast of any changes to the University Procurement Rules & Regulations, *FASOP: AS-02 "University Travel Regulations"* and *FASOP: AS-20 "LaCarte Card Program Policy"*;
- Review and reconcile the LaCarte entry in the PCARD system and ensure all supporting documentation (i.e. itemized receipts) is attached to the LaCarte entry;
- Correct the account number/object code on the LaCarte entry if a purchase is to be charged to an account number other than the default account number and the default object code;
- Ensure appropriate prior approvals and/or forms are attached to the LaCarte entries. See Section V. C. (page 10);
- Submit the *AS702 "LaCarte Maintenance"* form to the LaCarte Administrator for a change on the cardholder (i.e. default account number);
- Complete the *AS704 "Disputed Item"* form for unidentified purchases and attach the form to the LaCarte entry. Also, notify the LaCarte Administrator, using this *Disputed Item* form, within three to five days of any unresolved disputes, noting the reason for the dispute;

- Notify the LaCarte Administrator of lost or stolen cards;
- Ensure the department has exit procedures in place to address when a cardholder leaves the University. The LaCarte Contact and the cardholder's supervisor must coordinate to account for and destroy cards (**immediately**) as well as obtain receipts and any other supporting documentation from the cardholder. The exit procedures should include contacting the LaCarte Administrator upon notification of the employee's termination to ensure the cardholder's entries are audited prior to the employee's last work day.
- Request the LaCarte Administrator to cancel a cardholder's card (i.e. terminated employees, transferring departments, or loss of LaCarte privileges);
- Provide ongoing training and support in the use of LaCarte to approved department cardholders (i.e. communicate on the cardholder's behalf any erroneous card decline, emergency transactions, etc.); and
- Respond to e-mails from Accounts Payable & Travel timely and promptly to expedite LaCarte entries.

E. *To which budget account number will cards be assigned?*

Each card is assigned a default general ledger account number approved by the Department Head. All purchases will be charged against this default account number. The cardholder or departmental LaCarte Contact may change the account number for a specific purchase or split the charge to multiple account numbers. Only one card will be issued to each cardholder.

Please note: A card application identifying a grant account as the default account number must also provide the expiration date of the grant. When an expired grant is renewed or the account number is changed, it is the responsibility of the department to notify the LaCarte Administrator in writing (using AS702 form), providing the new account number and its expiration date. Notifications should be approved by the cardholder's Department Head or departmental LaCarte Contact and sent to the LaCarte Administrator in AP & Travel.

F. *Who will reconcile the online LaCarte entry?*

Department policy will determine this responsibility. In some departments, the cardholder will be responsible for tracking, logging, and reconciling all purchases. In other departments, a designated individual (i.e., LaCarte Contact) may be responsible for these duties, but it remains the cardholder's responsibility to provide all receipts and documentation to the person who will manage the online processing of the LaCarte entry. Although not mandatory, a *Transaction Log* (AS703) is provided as a suggested compliance tool for cardholders.

G. *Who will perform expense reallocations?*

The departmental Business Manager, LaCarte Contact and/or accountant with access to the PCARD system are responsible for reconciling weekly LaCarte entries. However, the purchaser may also have this responsibility. The LaCarte entry should reflect the correct account number and object code for the merchandise purchased.

H. *Who will provide support for card-related activities when the LaCarte Contact is not available?*

Cross-training within the department is required for LaCarte management including reallocation of charges to a different account number and object code, routing the LaCarte entry for approvals, and releasing the entry to AP & Travel.

I. *Which approvals are required for the LaCarte entry?*

All LaCarte entries must be approved by the cardholder's supervisor (or his/her delegate with SIGAUTH), or the person with first-hand knowledge of the purchase and the departmental employee who holds final "release authority" (PROAUTH). In order to route the LaCarte entry, all approvers (as mentioned above)

must be added as reviewers. When the reviewers are added, a myLSU Workspace Notification e-mail will be sent to the reviewers to prompt them to review and approve the LaCarte entry.

The Reviewer/Approver responsibilities include:

A Reviewer/Approver must ensure the entry has all necessary documentation and the purchase was made in accordance with the University's Procurement Rules and Regulations, *FASOP: AS-02 "University Travel Regulations"* and *FASOP: AS-20 "LaCarte Card Program Policy"*.

The reviewer/approver must ensure each transaction:

- Has acceptable documentation to support the purchase;
- Has an appropriate business purpose and that the purchase is for official University business;
- Has all required approvals; and
- Is not a duplication of personal request and/or reimbursements, if for travel related expenses.

Reviewers/Approvers are required to stay abreast of any changes to the University Procurement Rules & Regulations, *FASOP: AS-02 "University Travel Regulations"* and *FASOP: AS-20 "LaCarte Card Program Policy"*. Also, Reviewers/Approvers are required to respond to e-mails from Accounts Payable & Travel timely and promptly.

Reviewers/Approvers are required to ensure that LaCarte cardholders with final release authority (PROAUTH) are not the sole approver of their own LaCarte purchases. AP & Travel will not accept and release any LaCarte entries into GLS without the appropriate approvals.

V. Non-competitive Direct Charge Purchases

A. *FASOP: PUR-01 "Non-competitive Purchases"*

This FASOP provides a list of commodities that may be procured without the need for competitive bidding; therefore, the purchases may be paid by direct charge or with the LaCarte card. The FASOP can be found at <http://www.fas.lsu.edu/fas/fasOps/FASOP%20PUR-01.pdf>.

B. Scientific and Laboratory Research Supplies

The *Executive Order BJ 2010-16* allows for scientific and laboratory supplies to be purchased as a direct charge or with LaCarte up to \$25,000. Scientific and laboratory supply purchases must meet all of the following criteria:

- 1) Must be verifiable scientific and laboratory supplies;
- 2) Must be from a scientific or laboratory provider; and
- 3) Must be charged to an account designated as "research" (i.e., the seventh digit of the account number must be a one (1)).

C. Prior Approvals

Prior approvals should be obtained before the LaCarte card can be used to pay for the following:

- Advertisements must have prior approval from either HRM or Communications & University Relations as well as from Procurement. Advertisements for job positions in professional magazines must have approval from LSU's Office of Human Resource Management. Advertisements for University or department-related ads must have approval from LSU's Communications and University Relations. A copy of the ad should be included in the cost documentation;
- Registration fees for conferences held out of town must have an approved AS292 "*Request for Authorization to Travel*" form;
- Catered events (e.g. meetings, receptions, etc.) must have an approved AS499 "*Request for Approval of Special Meal*" form;

- Supplies for self-catered events (e.g. cups, napkins, utensils) require an approved AS499 *“Request for Approval of Special Meal”* form;
- Lamps due to inadequate lighting, heaters, water dispensers & other appliances require the approval of Facility Services;
- Promotional items requiring the use of LSU logo paid for with University funds with approved form PUR522 *“Promotional & Logo Items with University Funds”*; or
- PayPal transactions require supervisor approval using the AS150 *“PayPal/Third Party Processor Transaction Documentation & Approval”* form. The cardholder should be certain that a physical address from the seller can be obtained prior to making the purchase.

VI. Card Restrictions and Disallowed Purchases

LSU requires that certain types of suppliers/vendors be blocked from LaCarte (i.e. tuition payments, personal purchases, alcohol, cash advances, gifts, gift cards, gift certificates, personal travel and entertainment related expenses). Please refer to the listing below for the types of vendors where LaCarte may not be used. Transactions will be blocked at the point-of-sale level via merchant category codes established at the bank level and encoded within the card.

A. Restricted Businesses

The following is a list of businesses that are restricted from LaCarte:

- Drug stores (pharmacies)
- Liquor stores
- Services (with the exception of government documents)
- ATM
- Legal services
- Transportation and travel services
- Engineering, accounting, auditing and bookkeeping services
- Pawn shops
- Furniture stores (i.e., Olinde's, Rooms-to-Go, Ashley Furniture)

B. Restricted Commodities

The following is a list of commodities that are restricted from LaCarte:

- Alcoholic beverages
- Court costs
- Alimony
- Child support
- Fines
- Bail bond payments
- Tax payment
- Cash advances, wire transfers and money orders
- Consulting and related services
- Gift cards and gift certificates
- General contractors
- Insurance
- Temporary help services
- Personal travel-related expenses (incidentals)
- Discretionary expenses

C. Disallowed Purchases (not all inclusive):

The following is a list of items that are disallowed and should not be charged to the LaCard card:

- Leather and/or personalized planners

- Decorative items for the office and any type of changes altering the structure (repairs & painting)
- Gifts, flowers/plants, wrapping paper/gift bags, boxes, cards and invitations
- Gift cards and gift certificates
- Holiday merchandise
- Contributions
- Professional services
- Keys and locks for permanent/semi-permanent structures on Baton Rouge campuses
- Cups, napkins etc. to stock kitchen/break rooms
- Dine-in restaurant meals, regardless if the meal is an approved special meal or per diem meal while in travel status.
- Purchases to be paid from Foundation accounts
- Compressed gases (departments must purchase through University Stores)
- Improvements to facilities (new construction, alterations, modifications, remodeling, etc.) inclusive of carpet, draperies, mini-blinds, locks, and locksmith supplies for permanent structures
- Items normally available through Instructional Support & Development, Facility Services, Communications & University Relations and University Stores
- Personal, professional, and consulting service contracts greater than \$2,000
- Unusual items (decorative, personal, or any items appearing inconsistent with a department's mission)
- Items costing in excess of \$5,000
- Official LSU business system products must be ordered from the University-contracted vendor for such items. This includes LSU letterhead, envelopes, business cards, memo pads, and note cards. Printing orders (other than official LSU business system products) less than \$5,000 may be purchased with the LaCarte card from any vendor including the University-contracted vendor for LSU business system products. For printing questions, please contact Procurement at (225) 578-2176.
- An employee's LaCarte card cannot be used to fund a Tiger Card
- Taggable movable property (i.e. Equipment) - see Section E below
- Office supplies - see Section F below

D. Services

Services should be requisitioned via LSU's online procurement system, PRO.

E. Taggable Movable Property (i.e., equipment)

"Taggable Movable Property" is defined as all items of movable property having an acquisition cost when first purchased by the state of Louisiana of \$1,000 or more, and all donated property having a fair market value of \$1,000 or more, regardless of cost.

Equipment is not allowed to be purchased with the LaCarte card. Cardholders who violate this policy will result in having their LaCarte card privileges revoked. Equipment purchases should be procured through the requisition process. Please see *FASOP: PUR-05 "Determination of Acquisition Cost of Taggable Movable Property"* for more information on equipment purchases.

F. Office Supplies

Office supplies are broadly defined as any day-to-day generic office supply used in your general business functions and office operations, and are typically non-technical in nature.

Office supply items include, but are not limited to:

- **Consumables with a singular/limited life or usefulness** (e.g. calendars, paper fasteners, pens/pencils/writing/marketing tools, writing pads/notebooks, document filing & storage needs (folders/boxes/binders), audio-visual presentation supplies (easels, transparencies, bulletin/ marker

boards), generic office paper products (excluding specialty paper and custom printed paper products), desk accessories, personal organization aids, data processing media.).

- **Small office tools/aids – mechanical and electrical** (e.g. calculators, staplers, paper punches, date/time stamps, label makers and clocks).

Office supplies shall not to be purchased with the LaCarte card. Cardholders who violate this policy may result in having their LaCarte privileges revoked. Please see *FASOP: PUR-04 "Procurement of Office Supplies"* for more information on office supplies purchases via LSU GeauxShop, LSU's e-procurement system.

G. Gasoline

LaCarte should be used to purchase gasoline only when the cardholder is on official University business travel and a rental vehicle is being used. LaCarte should not be used to purchase gasoline for University-owned vehicles or other miscellaneous reasons (i.e. filling gas cans, boats, etc.). University employees should use the FuelTrac credit card to make gasoline and/or diesel purchases. FuelTrac is a MasterCard which can be used at most retail locations that accept MasterCard with the exceptions of RaceTrac and Sam's Club. Gasoline can also be purchased at the LSU Fuel Station (located on Skip Bertman Drive) operated by University Stores. The LSU Fuel Station is open 24 hours a day/7 days a week and offers premium and unleaded gasoline. Note that diesel is not available at the LSU Fuel Station. FuelTrac cards should be used to purchase fuel only. For more information regarding FuelTrac, please contact University Stores at (225) 578-6086.

VII. Ethics

The cardholder, as an authorized purchaser for LSU, must comply with the regulations relative to ethical conduct under the Code of Governmental Ethics Chapter 15, Title 42 of the Louisiana Revised Statutes. In any involvement (direct or indirect) with outside purchases, the cardholder's only legitimate interest must be that of LSU. A cardholder must not give, or appear to give, a preference to anyone at the expense of the University. Showing personal favoritism to any supplier has the potential effect of damaging the University's reputation. Suppliers/vendors are LSU's business partners. Their imagination and creativity supplement the skills of the University's staff and faculty. The University expects quality products and top performance from suppliers.

A. Card Misuse

1. A fraudulent purchase is defined as any use of the LaCarte/CBA which is determined to be an intentional attempt to defraud the University for personal gain or for the personal gain of others. An employee suspected of having misused the LaCarte/CBA with the intent to defraud the University will be subject to an investigation. If the investigation results in findings which show that the actions of the employee have caused impairment to the University, 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 Legislative Auditor, Internal Audit and the Associate Vice Chancellor for Accounting and Financial Services.
2. A non-approved purchase is defined as a purchase made by a LaCarte cardholder for which payment by the University is unapproved. A non-approved purchase differs from a fraudulent purchase in that it is an unintentional misuse of the LaCarte/CBA with no intent to deceive the University for a personal gain or for personal gain of others. A non-approved purchase is generally the result of miscommunication between a supervisor and the cardholder. If a non-approved purchase is made mistakenly by a cardholder, the purchase plus the associated sales tax will be payroll deducted. If a cardholder makes a purchase that cannot be paid with University funds, the purchase is considered disallowed and the University must be reimbursed with private funds (i.e., Foundation funds).

B. Fraudulent Charges

Cardholders are required to review their LaCarte accounting entry on a weekly basis to ensure all transactions/purchases are valid. Cardholders are required to contact Bank of America Fraud Security Department immediately at 1-877-451-4602 whenever an unauthorized charge is discovered. Cardholders should also contact the LaCarte Administrator to report any unauthorized charges. The compromised LaCarte card will be canceled and the LaCarte Administrator will initiate the request for a new card. The cardholder will be notified by the LaCarte Administrator to arrange a time to receive the new card and to execute a new agreement.

C. Lost or Stolen Card

Cardholders are required to report a stolen, lost, or misplaced LaCarte card immediately by calling Bank of America at 1-888-449-2273 (24 hours a day & 365 days a year). The affected card will be automatically closed by Bank of America, and a new card with a new account number will be sent to AP & Travel. The cardholder will be notified by the LaCarte Administrator to arrange a time to obtain the new card and to execute a new agreement.

Immediately reporting a lost, misplaced, or stolen LaCarte card limits the University's liability for potential charges that may occur from unauthorized use. Failure to promptly report a lost, misplaced, or stolen LaCarte card may result in the University seeking reimbursement from the cardholder for unauthorized charges. A listing of contact phone numbers is provided on page 23.

The LaCarte Administrator is required to close an account if a cardholder: (a) transfers to a different department and does not have purchasing authority for the new department, or (b) terminates employment. In addition to the above reasons for closing an account, a cardholder may be subject to disciplinary action, up to and including termination, for any of the following reasons:

- The LaCarte card is used for personal or unauthorized purposes;
- The LaCarte 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 LSU;
- The cardholder artificially divides a purchase to circumvent procurement regulations and the limitations of the LaCarte;
- The cardholder fails to provide the required itemized receipts;
- The cardholder fails to provide, when requested, information about any specific purchase; or
- The cardholder does not adhere to all of the LaCarte policies and procedures.

VIII. Audits and Controls

Departments using the LSU LaCarte card must do so in accordance with the internal controls and audit standards set forth by the University. Approval of an application for the use of the LaCarte card by the appropriate Director, Dean, Department Head, or Administrative Officer signifies agreement that all departments/units/individuals using the approved cards will comply with the following guidelines and internal controls:

- All departments/units will ensure a segregation of duties for processing LaCarte transactions. All LaCarte transactions will be audited for propriety of purpose, proper documentation (receipts, invoices, packing slips, etc.), valid account numbers and object codes, and ensuring that all corrections and adjustments are made in a timely manner. The appropriate approvals must be obtained before the entry is released to Accounts Payable (RAPS status).
- Reports of financial irregularities may be made anonymous by telephone (855-561-4099) or internet report at www.lsu.ethicspoint.com to the LSU Ethics and Integrity Hotline.
- After auditing all cardholder purchases, all entries and imaged supporting documentation are retained for each LaCarte transaction in an auditable state for a period of seven fiscal years. Support documentation for restricted and grant accounts must comply with University and granting agency requirements. Disposal of the records will be in accordance with University policy on record retention.

- Annually, Accounts Payable & Travel will provide all departments with a list of their cardholders and spending profiles. The Department Heads will be required to review the cardholders, cardholder limits and ensure appropriate utilization. A central file will be maintained in Accounts Payable & Travel to document compliance with this requirement.

A. Cardholder Suspensions

A cardholder has 30 days from the effective date of the entry to reconcile the LaCarte entry in the PCARD system and route it to AP & Travel for audit and approval. LaCarte cardholders with overdue entries are notified via e-mail of their outstanding LaCarte entries. It is imperative that immediate action be taken to reconcile the entries, attach the appropriate cost documentation, and release the entries to AP & Travel.

LaCarte card privileges will be suspended if:

- LaCarte entries are greater than 45 days outstanding and not in "Released to Accounts Payable" (RAPS) status;
- LaCarte entries in RAPS status with incomplete cost documentation. The missing information is noted in "Remarks" in the PCARD system; or
- Repeat offenders who violate this FASOP or LSU's Procurement Rules and Regulations.

Once a cardholder's card has been suspended three times, the card will be revoked/cancelled. The cardholder will no longer have a LaCarte card unless the Associate Vice Chancellor for Accounting and Financial Services grants special approval.

In order to meet fiscal yearend close-out processing, the 30-day requirement is reduced to seven (7) days. At the end of the fiscal year, there is a final due date declared for all LaCarte entries. LaCarte entries not released to AP (i.e., RAPS status) by close of business on the final due date will be rolled over into the next fiscal year which may affect departmental budgets. Any cardholder with a rolled over entry will have his/her card privileges suspended. Suspended cardholders must have all entries in a current status before privileges will be reinstated. In addition, any suspended cardholders who do not resolve all delinquent entries within 30 days of having their card suspended, the cardholder's privileges will be revoked. Cardholders with revoked privileges will not have their card privileges reinstated.

IX. Use of LaCarte Card

A. Placing Orders using the LaCarte card

- Place the order online via the internet; call, visit or fax the supplier/vendor selected to place the order;
- To use LaCarte as a means of payment, the vendor will require the following information:
 - o Cardholder name;
 - o LaCarte card account number;
 - o Expiration date;
 - o Campus delivery address (the campus address should be the department of the cardholder); and
 - o Billing address (the billing address is Accounting Services, 204 Thomas Boyd Hall, Baton Rouge, LA 70803).
- Inform the vendor that the purchase is exempt from Louisiana state sales tax and all parish sales taxes. Louisiana Department of Revenue has assigned 128-4900-001 as the exemption number for all LaCarte purchases. The LaCarte exemption number is embossed on the front of every LaCarte card. Most merchants accept the LaCarte card as sufficient evidence of exemption, but some merchants require a copy of the sales tax exemption certificate. Vendors may request a tax exemption certificate by faxing a request to AP & Travel at (225) 578-2052 or e-mailing Deana Clement-Delage at dclleme2@lsu.edu; and
- The University has already registered with some merchants to allow tax exempt purchases. The Vendor Customer ID Numbers for these merchants are listed below and should be provided prior to making purchases or placing an order:
 - o Home Depot - 5511616

- o Lowes - 105400005
- o Office Depot - 36087878
- o Wal-Mart - 192118

B. Supporting Documentation

1. Ensure that support documentation is adequate and sufficient to adhere to State and University Procurement Rules and Regulations for recording of expenditures by containing the following:
 - Vendor name;
 - Detailed listing of what was purchased, including item description and quantity;
 - Total dollar amount of purchase;
 - Transaction date; and
 - Shipping address, if applicable.
2. Supporting documents may include, but are not limited to:
 - Detailed itemized receipt;
 - Packing slip;
 - Cash register receipt;
 - Copy of order form or application; or
 - E-mail notification confirming order placed, item ordered and amount purchased.
3. Ask the vendor to provide an extended price packing list with each shipment, or a copy of the LaCarte sales slip and original receipts for each in-person purchase. If placing an order over the internet, there should be a screen showing how much the card will be charged, including shipping. Print this page from the browser.
4. Shipments to the cardholder's home are NOT allowed. Shipments to other LSU locations are permissible provided there are arrangements with the employee receiving the items to send the itemized receipt, packing list, and any other documentation included with the shipment. This documentation will be needed to attach to the LaCarte entry.
5. Do not allow the supplier to make a partial shipment or back order the balance and charge for the total quantity.
6. If the LaCarte card is declined by the supplier/vendor, it may be because (a) spending limit has been exceeded, (b) the vendor's industry has been blocked from the card, or (c) the card was reported lost or stolen. If uncertain about the reason for the decline, contact Bank of America at 1-888-449-2273 for an explanation. If the decline was in error, the cardholder should immediately contact the LaCarte Administrator at (225) 578-8593 for assistance. A written request by the cardholder is required in order to grant an override for a declined purchase. If the purchase is being made outside normal business hours, the employee must find an alternate payment method or terminate the purchase and contact the LaCarte Administrator during normal business hours.
7. All purchases made via PayPal or another third party processor must be approved in advance by the cardholder's supervisor. The *AS150 "PayPal/Third Party Processor Transaction Documentation & Approval"* form must be attached to the LaCarte entry that includes a PayPal transaction. The form can be found at <http://www.fas.lsu.edu/acctservices/forms/ap/as150.pdf>. The cardholder should be certain that a physical address from the seller can be obtained prior to making the purchase.
8. Upon receipt of order:
 - Make sure the supplier/vendor correctly filled the order. Verify that all of the items in the quantities received are itemized on the LaCarte receipt or packing list.
 - 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.
 - Save the LaCarte sales slip, itemized receipt or packing list, and shipping documentation.
 - Provide expediting/order follow-up as necessary including tracing lost shipments and filing claims for damaged shipments. Request guidance in these areas from the LaCarte Administrator. However, the responsibility for ensuring receipt of merchandise purchased on LaCarte remains with the cardholder.

C. Returns, Credits and Disputed Items/Billing Errors

1. *Returns:* If items are returned for any reason, request a "Return Goods Authorization Number" from the supplier, record that number on the supplier's merchandise return form and send it directly to the supplier. Keep a copy of the return form with the purchase receipts in case further follow-up is required.
2. *Credits:* The supplier should issue a credit for any item that has been approved for return. Under no circumstances should the cardholder accept cash in lieu of a credit to the LaCarte account. Request a copy of the credit slip from the supplier. Keep it with the other LaCarte receipts and note the return information on the entry. This credit may appear on a subsequent LaCarte entry.

For reconciliation purposes, be aware that the charge for the merchandise and the credit for a returned item may not be on the same LaCarte entry. When the credit appears on the LaCarte entry, a credit receipt and/or a copy of the original receipt should be submitted as documentation for the credit. In addition, the LaCarte entry that was initially charged must be referenced.

3. *Disputed items and billing errors:* The cardholder should always attempt to resolve any disputes or billing errors directly with the vendor. If an agreement cannot be reached with the vendor, the cardholder should contact the LaCarte Administrator at (225) 578-8593. Bank of America operates its dispute process in accordance with bank card industry rules and customer service standards. Disputed charges will be processed in accordance with the applicable Visa rules. Disputed charges must be processed within 60 days of the transaction date. Failure to notify the bank during the 60-day window will result in the University having to absorb the cost of the transaction.

The following describes the bank's process for handling merchant charge-backs according to the Visa rules as supported by Bank of America on behalf of its clients:

- The cardholder should complete the AS704 "LaCarte Disputed Item" form and notify the departmental Business Manager or accountant responsible for all LaCarte transactions.
- The departmental Business Manager or accountant should contact the LaCarte Administrator at (225) 578-8593; the LaCarte Administrator will notify Bank of America to initiate dispute by notifying via telephone (1-888-449-2273) or fax (1-800-253-5846); LaCarte Administrator will follow that status of the claim and inform the department of the outcome.
- Bank of America receives data and places the charge in dispute status. Bank of America collects information necessary to support the charge-back, according to association rules, with the cooperation of the cardholder.
- Bank of America initiates the charge-back and the cardholder account is credited. The item is removed from dispute status. The merchant's bank receives the charge-back and a resolution period begins. If accepted, the merchant's bank will debit its merchant and the matter is closed. If not, the merchant's bank will return the charge-back with accompanying support documentation.
- After reviewing the disputed charge documentation, Bank of America will contact the LaCarte Administrator of the resolution, which will result in either a credit to the cardholder's account or an indication that no recourse will be taken, causing LSU to be responsible for the purchase.

X. Program Management and Reconciliation

The Office of Accounting Services is responsible for the overall management of the LaCarte Card Program Policy as well as the audit of the disbursement of University funds for settlement of valid claims for goods and services.

A. LaCarte Administrator Responsibilities

1. The LaCarte Administrator is responsible for keeping abreast of program updates as they become available along with the dissemination of this information to management, cardholders and other personnel deemed appropriate.

2. The LaCarte Administrator processes a weekly electronic funds transfer to the issuing bank to pay for all LaCarte purchases submitted to the bank by the merchants, and reflected on the bank's statement billing file.
3. The LaCarte Administrator generates and monitors various WORKS and VISA Intellilink reports at least on a monthly basis to assist in determining which cardholders may need additional training, counseling, cancellation of card, as well as, determining possible changes to cardholder limits, profiles, and MCC groups. A weekly report of terminated employees is also monitored to ensure prompt cancellation of cards.

B. Reconciliation

The weekly LaCarte entries must be reviewed and reconciled in the PCARD system and "Released to Accounts Payable" (RAPS) status. AP & Travel will audit the purchases and supporting documentation for compliance in accordance with University Procurement Rules and Regulations. Upon approval, the entry is released into GLS.

A report of an individual's purchasing activity in the form of a journal entry (see example on page 20) is generated weekly in the PCARD system through myLSU.

Purchases requiring reimbursement to the University are handled using the following processes:

1. Personal Purchases

Personal purchases are not allowed on the LaCarte card. Personal purchases made on the LaCarte card will result in an accounts receivable being established on the cardholder's account in Bursar Operations. The receivable will be cleared through a payroll deduction. If a receipt for a purchase is lost and a duplicate cannot be obtained, the purchase will be considered personal. Personal purchases will also have the associated sales tax of 9% included in the payroll deduction. The AS701 "LaCarte Agreement" form is signed by the card by the cardholder at the time the card is given which provides authorization for payroll deduction. The LaCarte Administrator will monitor for repeat offenders which may result in LaCarte privileges being revoked.

2. Disallowed Purchases

A disallowed purchase is a purchase made by the cardholder in good faith, but the purchase is not allowed using University funds. Disallowed purchases paid with the LaCarte card will result in an accounts receivable being established on the cardholder's account in Bursar Operations. The cardholder will be required to seek a reimbursement from private and/or Foundation funds to clear the receivable. Bursar Operations will accept LSU Foundation checks endorsed to LSU to clear a receivable. The LaCarte Administrator will monitor for outstanding receivables and will clear the receivable through a payroll deduction if not cleared in a timely manner.

3. Disallowed Travel Expenses

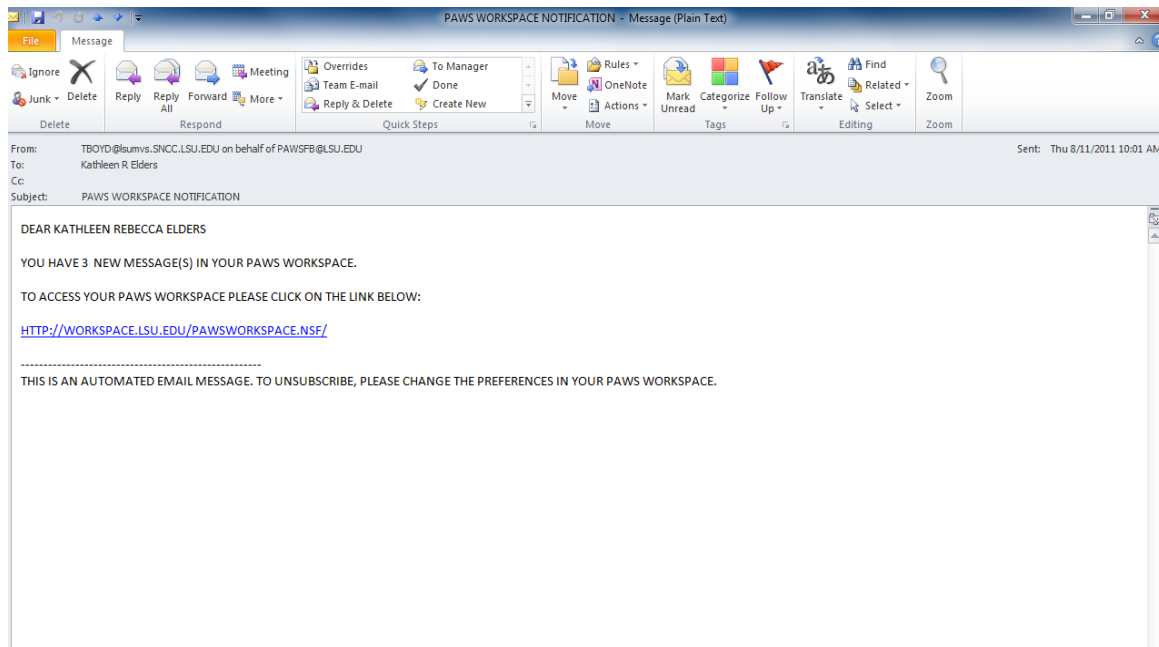
Any personal incidentals and/or disallowed travel expenses paid with LaCarte that are not in accordance with FASOP: AS-02 "University Travel Regulations" will result in an accounts receivable being established on the cardholder's account in Bursar Operations. The receivable will be cleared through a payroll deduction which may or may not have the associated sales tax included. The expense will determine whether sales tax should be included in the reimbursement (i.e. parking). Authorization for a payroll deduction is made by the cardholder at the time the AS701 "LaCarte Agreement" form is signed.

C. Online Procurement Card System (PCARD)

Pages 19-22 indicate the step-by-step process of the PCARD system. For questions regarding the PCARD system, please contact a member of the LaCarte staff at (225) 578-1550.

E-mail Notifications

Cardholders will receive a myLSU Workspace Notification e-mail each Mondays notifying them of their LaCarte entry. Below is an example of an e-mail which provides a direct link to the weekly LaCarte entry:



Once the direct link is accessed, the action item is listed, showing the Procurement Card entry:

PAWS

PERSONAL ACCESS WEB SERVICES

Workspace

[My Workspace](#) | [Action Items](#) | [Notification Option](#) | [Workspace Roles](#) | [Help](#)

Hello, Kathleen R Elders

My Workspace

NEW ACTION ITEMS

78 New, 81 Read

08/11/2011	Procurement Card 00012073	New!
08/11/2011	Procurement Card 00007858	New!
08/11/2011	Procurement Card 00015054	New!

Once the Procurement Card entry link is clicked, the following screen will appear. Select the “Click here to view information” to view the entry:

PAWS

PERSONAL ACCESS WEB SERVICES

Workspace

My Workspace | Action Items | Notification Option | Workspace Roles | Help

Hello, Kathleen R Elders

Action Items

View By System ID | View By Subject | View By Date | View Hidden | Search

Actions:

Message Date/Time:	08/11/2011 - 15:14:59
System ID:	GLS
Message Type:	APPROVAL
Expiration Date:	10/10/2011
Subject:	Procurement Card 00012073
Message:	
Access:	Click here to view the information.



Send Comments or Questions to helpdesk@lsu.edu

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The LaCarte entry will be displayed indicating the default account number and object code, vendor name, date of the transaction, and purchase amount:

:: Procurement Card System ::

Welcome to Procurement Card. If you have any questions, please contact your Business Office.

Search | Help

Procurement Card

Header > Attach > Approve >

Procurement Card > Header >

Header Information

Entry Number:	BF 00015276	Fiscal Year:	2012	Attach:	Y
Voucher Number:	MC 8	Total Lines:	003	Remarks:	N
Card Holder Name:	Cazes, Maria C	Phone:	225 578-2016	Dept:	18435
Description:	MC 08052011 Maria Cazes	Entry Total:	358.16		
Comments:	Procard Charges Transmitted For Cazes, Maria C				
Effective Date:	08/05/2011	Entry Date:	08/06/2011		
GLS Status:	Pending	Date:	08/08/2011		
Routing Status:	RAPS	Date:	08/08/2011		

Last Updated: 08/08/2011 09:15 AM mcazes

Account Information

	Acct Code	TT	Object	SubObj	Project	Amount	CK
001	184350500	X	4100			274.67	Audit
			CP 072811		STAPLESCONTRACTCOMMERCIAL		
002	184350500	X	4100			83.49	Audit
			CP 072911		STAPLESCONTRACTCOMMERCIAL		
Total						358.16	

Account Detail

Account Number:	
Account Object:	
Transaction Type:	
Sub-Object:	
Project Number:	
Authorized Amount:	
Personal Amount (Taxable):	
Personal Amount (Non-Taxable):	
Disallowed Amount:	
Disputed Amount:	
Description:	

Helpful Reminders when reconciling LaCarte entries:

1. Retain LaCarte sales slips, itemized receipts, price packing lists and supporting documentation such as brochure, advertisement, copy of a catalog page, subscription order form, list of parts, required prior approvals, etc. Copies of these documents must be added to the LaCarte entry as "Attachments."
2. Reconcile purchases reflected on the weekly LaCarte entry. Review each charge to verify it is correct and agrees with the actual receipt. If item descriptions are not provided on the receipt, indicate what was purchased and provide brief explanation for non-traditional supplies.
3. Review the default account number and object code for each line item and change accordingly.
4. Reconcile LaCarte entries timely to meet the 30-day requirement. Failure to comply with this policy may result in loss privileges for the cardholder. See "Cardholder Suspensions" on page 15.
5. A vendor's billing date may be different than the order date. If an order is received in more than one shipment, the dollar total of the receipts or packing slips from the partial shipments may have been billed as one charge on the LaCarte entry. Please note the following:
6. If only a partial shipment is received, only a partial charge should appear on the LaCarte entry.
7. A vendor's billing name may be different than the name known to the cardholder.
8. Any reallocation of expenses to a grant or contract must comply with applicable account restrictions. Reallocation to/from a restricted account to another restricted account must occur within the same billing cycle in which the original expense occurred. Any expense transfers requested after the end of the monthly cycle must comply with the established policies set forth by Sponsored Program Accounting (SPA).
9. If transfers are not made in a timely fashion and a restricted account is closed, the expense will be charged to the cardholder's departmental account.
10. All entries must have electronic approval from the cardholder's supervisor (or his/her delegate with signature authority), or the person with first-hand knowledge of the transaction and the departmental person with final release authority for each account number being charged on the entry. If necessary, route the LaCarte entry and transaction log to the departmental liaison.
11. Be certain to track returns, credits, or disputed items for future weekly billing cycle reconciliations. In case of returns, credits, or disputed items, the cardholder is responsible for coordinating directly with the supplier and Bank of America.
12. After reconciliation of each LaCarte entry, resolve any discrepancies. For assistance, please contact a LaCarte auditor at (225) 578-1550.

All itemized receipts and supporting documentation should be added under Attachments on the Attach tab:

Procurement Card System
 Search | Help

Procurement Card
 Header > Attach > Approve > Approval >

Header Information

Entry Number:	BF 00015276	Fiscal Year:	2012	Attach:	Y
Voucher Number:	MC 8	Total Lines:	003	Remarks:	N
Card Holder Name:	Cazes, Maria C	Phone:	225 578-2016	Dept:	18435
Description:	MC 08052011 Maria Cazes	Entry Total:	358.16		
Comments:	Procard Charges Transmitted For Cazes, Maria C				
Effective Date:	08/05/2011	Entry Date:	08/06/2011		
GLS Status:	Pending	Date:	08/08/2011		
Routing Status:	RAPS	Date:	08/08/2011		

Last Updated: 08/08/2011 09:15 AM mcazes

Attach Other Documents (e.g. .doc, .pdf formats)
 NOTE: Please indicate in the Remarks section if paper attachments are to follow.

Form Desc: Select One

File:

Attach Standard Form
 Enter complete Form ID, if known.

Form ID:

Search for Standard Forms

By Form ID: By Keyword:

Added Attachments
 Click on a form link to view or complete the form.
 Secure data viewable by authorized users only.
 After editing a form, click a button once.
 Please be patient, processing can take several seconds.

Form ID	Item Nbr	Last Update	Status
RECEIPTS		08/08/11 09:14:25	✓
Purchasing Receipts			mcazes

The Approve tab of the entry can be clicked to view the approval process. Multiple reviewers can be added to the LaCarte entry. However, approvals by the cardholder's supervisor (or his/her delegate with signature authority) or the person with first-hand knowledge of the transaction and the departmental individual with final release authority for each account number being charged are required on the LaCarte entry. Only the reviewer with final release authority can release the entry to Accounts Payable & Travel (RAPS status). A cardholder shall not be the sole approver of his/her own entry. Once the LaCarte entry is reviewed and audited by AP & Travel, the entry is released to GLS:

:: Procurement Card System ::

[Search](#) | [Help](#)

Procurement Card

[Header](#) > [Attach](#) > [Approve](#) > [Approval](#) >

Header Information

Entry Number:	BF 00015276	Fiscal Year:	2012	Attach:	Y
Voucher Number:	MC 8	Total Lines:	003	Remarks:	N
Card Holder Name:	Cazes, Maria C	Phone:	225 578-2016	Dept:	18435
Description:	MC 08052011 Maria Cazes	Entry Total:	358.16		
Comments:	Procard Charges Transmitted For Cazes, Maria C				
Effective Date:	08/05/2011	Entry Date:	08/06/2011		
GLS Status:	Pending	Date:	08/08/2011		
Routing Status:	RAPS	Date:	08/08/2011		

Last Updated: 08/08/2011 09:15 AM mcases

Current Reviewer List

Reviewer	Appr Scope	Date & Time/Remarks
(SIGA)(PROA)Cazes, Maria C	Yes 18435	08/08/2011 09:15.17
(SUPR)(PROA)Torres, Donna Kruger	Yes	08/11/2011 11:42.47

Update Reviewer List

Release Authority: ▼
 Reviewer (PAWS ID): [Look Up](#)

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Below is the Procurement Card system ("Financial Services"/"Procurement Card") search screen which allows cardholders/departmental accountants/Business Managers to search for LaCarte entries at any time. A search can be made by department range, entry number, or by LSU ID. The "Help" feature is also a useful tool to assist when using the Search feature.

:: Procurement Card System ::

Welcome to Procurement Card. If you have any questions, please contact your Business Office.

[Search](#) | [Help](#)

Procurement Card

Search Criteria

Fiscal Year:
 Dept Range: to
 Effective Date Range: to
 Status: Select One ▼
 Card Type: All ▼
 Card Holder ID: (LSU ID or PAWS ID)
 Entry Number:
 Business Manager: [Look Up](#)

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D. Contact Information

To report a **lost or stolen card**, contact Bank of America at:

- Phone: 1-888-449-2273
- Fax: 1-800-253-5846

To report **fraudulent activity**, contact the Fraud Security Department of the Bank of America at:

- Phone: 1-877-451-4602

For assistance with **LaCarte related questions**, please contact a member of the LaCarte staff:

- Kathleen Elders, Assistant Manager (LaCarte Administrator) (225) 578-8593 or kelder1@lsu.edu
- DeAnna Landry, Staff Accountant (225) 578-1544 or deanna@lsu.edu
- Theresa Oubre, Staff Accountant (225) 578-1543 or talber3@lsu.edu

For assistance **with LaCarte enrollment and cardholder maintenance questions**, please contact:

- Patti Bruce, Accountant Supervisor (225) 578-1549 or pmbruce@lsu.edu

For assistance with **Travel/CBA related questions**, please contact a member of the Travel staff:

- Jennifer Driggers, Assistant Manager (225) 578-3699 or jdrigg@lsu.edu
- Arianna Creech, Staff Accountant (225) 578-6052 or acreech@lsu.edu
- Ashley Matt, Staff Accountant (225) 578-3697 or amatt3@lsu.edu

University Program Administrators:

- Patrice Gremillion, Director of Accounts Payable & Travel (225) 578-3366 or pgremill@lsu.edu
- Lindsay Berthelot, Assistant Director of LaCarte & Travel (225) 578-1538 or lberthe@lsu.edu

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