Northwestern State University

State of Louisiana
"LaCarte"

Purchasing Card Policy

September 2026

Table of Contents

MEMO: UPDATED P-CARD POLICY AND PROCEDURES **3**

LACARTE PURCHASING CARD PROGRAM POLICY STATEMENT **4**

TERMS AND DEFINITIONS **5**

POLICIES AND PROCEDURES **7**

- Overview 7
- Purpose and Benefits of Using the Purchasing Card 7
- Obtaining a Purchasing Card 7
- How the LaCarte Card May Be Used 8
- Purchasing Card Cycle 8

LACARTE PROGRAM RESPONSIBILITIES **10**

- General Responsibilities 10
- Telephone, Internet, and Mail Orders 13
- State Corporate Business Account (CBA) Requirements/Guidelines 13
- Declined Transactions 14
- Disputed and Questioned Items 16
- Fraudulent Charge: 17
- Penalties for Misuse of Purchasing Card 17
- Examples of Misuse of Purchasing Card 18
- Lost or Stolen Cards: 18
- Returns and Exchanges of Merchandise: 18

USE OF PURCHASING CARD **20**

PURCHASES UNDER $500 ..... **20**

RESTRICTED AND PROHIBITED CARE USE **21**

WORKS/BOA TRANSACTION PROCESSES **22**

- Sign in 22
- Sign off on a Transaction 30
- Remove Flag on a Transaction 31
- View Authorization Log 32

QUICK REFERENCE GUIDE **33**

POLICY ACKNOWLEDGEMENT **35**

BUSINESS AFFAIRS MEMO

DATE: November 10th, 2025

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

FROM: Business Affairs, Purchasing Office

RE: Updated P-Card Policy and Procedures

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

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

Below is a summary of the November 2025 additions/changes/clarifications that have been made in the Fiscal Year 26 P-Card Policy and Procedures. As always this is just a summary, as Business Affairs PPM's should be reviewed in their entirety to remain compliant with changing policies.

NEW:

- **$500 Limit per Transaction/Charge**
- **P-Card Purchase Approval Form required for each transaction.**
- **Exemptions from P-Card Purchase Approval Form & $500.00 STL**
- **Clarification of Purchases Allowed with the P-Card (limited)**
- **Restrictions and Prohibited Card Use**
- **Quick Reference Guide**

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

NORTHWESTERN STATE UNIVERSITY
Corporate Liability "LaCarte" Purchasing Card Policy

LACARTE PURCHASING CARD PROGRAM POLICY STATEMENT

The LaCarte Purchasing Card Program (P-Card) establishes the minimum standards for possession and use of the State of Louisiana's purchasing card, "LaCarte." The program is designed to assist in the management of purchasing, payment, and accounting activities.
LaCarte is a Visa card issued by Bank of America for the State of Louisiana. The card provides university employees with the convenience of a credit card while allowing management to maintain control and oversight of purchases. The program increases efficiency by reducing administrative costs associated with processing purchases and payments and enables the timely receipt of goods and services.

Cardholders are authorized to purchase low-dollar materials and allowable items directly from vendors without submitting a requisition or obtaining a purchase order. P-Card transactions are generally limited to $500.00 or less per transaction. Charges exceeding $500.00 will be automatically declined at the point of sale.

The policies and procedures governing the LaCarte Purchasing Card are not intended to replace existing State Procurement Rules and Regulations, Louisiana Statutes, or Executive Orders. As a state agency, Northwestern State University and its employees must adhere to applicable State and Federal laws and regulations.

To ensure compliance, all LaCarte program participants must follow the policies outlined in the LaCarte Agreement Form specific to their role in the program. Participants are also required to comply with any revisions or additional policies established by the Northwestern State University Purchasing Department pertaining to the LaCarte Program.

TERMS AND DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

P-Card Purchase Approval Form: A required form that must be completed and signed by the cardholder, cardholder's approver, budget unit head, and the Vice President prior to making a purchase. The completed form must be uploaded to each transaction in Works. Depending on the budget unit, additional approvals may be required. Departments under the President's area may be required to obtain the President's signature, and any purchase related to Information Technology (IT) must also include IT approval.

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

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

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

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

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

POLICIES AND PROCEDURES

Overview:

- The LaCarte Purchasing Card (P-Card) is a Bank of America Visa credit card issued to authorized Northwestern State University (NSU) employees for the purchase of specific goods and services up to $500.00 per transaction, or the employee's authorized transaction limit. The transaction total includes shipping and handling but excludes taxes. All purchases must be for legitimate University business purposes. Any deliberate use of the Purchasing Card for personal purchases is strictly prohibited and will be considered theft.

- The use of the P-Card for the purchase of supplies, low-dollar equipment or furniture, operating services, and repairs must comply with all applicable purchasing procedures, rules and regulations, Louisiana statutes, and executive orders.

- Northwestern State University is exempt from Louisiana state sales taxes. Cardholders must notify vendors of the University's tax-exempt status prior to completing a transaction. Cardholders should not complete vendor-specific tax exemption forms. The official State of Louisiana Tax Exemption Form is available on the NSU Purchasing Department website under *General Forms*.

Purpose and Benefits of Using the Purchasing Card:

The LaCarte Purchasing Card Program is designed to improve the efficiency of the University's purchasing and payment processes. The program provides the following key advantages to Northwestern State University:

- To simplify and reduce the costs associated with the purchasing and payment processes for goods and services valued at $500.00 or less per transaction, or within the employee's authorized transaction limit. The cardholder may use the LaCarte Purchasing Card to make authorized purchases directly from vendors without the need for a Banner purchase requisition, direct pay form, or similar documentation.

- To reduce the number of invoices processed by the NSU Accounts Payable Department. Instead of processing multiple low-dollar invoices, the University receives one monthly master statement from Bank of America covering all cardholder transactions.

- To allow Bank of America to remit payment to vendors within two (2) business days of the vendor's request for payment, promoting efficiency and timely fulfillment of university purchases.

Obtaining a Purchasing Card:

- Each prospective cardholder must complete a Cardholder Enrollment Form, available on the NSU Purchasing Department website.

- The completed enrollment form must be approved by the Department Head, Dean, Vice President, or President with authority over the requesting employee. The approving official

may establish transaction and/or billing cycle spending limits for the cardholder. Once all required approvals are obtained, the form must be forwarded to the NSU Purchasing Department for processing.

- Upon receipt of the card from Bank of America, the NSU Purchasing Department will contact the cardholder to schedule cardholder orientation. During orientation, instructions will be provided on the proper use and administration of the card. Before receiving the Purchasing Card, each new cardholder must:

    - Sign a Cardholder Agreement Form, and

    - Complete both the State of Louisiana online certification and the NSU Moodle certification course and test.

- Cardholder Approvers must also complete an Approver Enrollment Form, sign an Approver Agreement, and complete the required State and Moodle certification courses prior to approval access.

- No P-Card shall be issued to Program Administrators, the President of Northwestern State University, the Vice President for Administration and Finance, Auditors, or any other individuals involved in administering, monitoring, or reviewing P-Card program activities. Additionally, non-state employees are not eligible to receive a P-Card.

How the LaCarte Card May Be Used:

The LaCarte Purchasing Card may be used for the purchase of specific goods and services, provided that the transaction:

- Does not exceed $500.00, or the cardholder's single transaction limit, including shipping and handling charges but excluding taxes. Transactions exceeding these limits will be declined by the card.

- Does not fall within a restricted or prohibited Merchant Category Code (MCC).

- Does not fall within any category listed in the "Restrictions on Card Use" section of this policy.

Prior to making a P-Card transaction, cardholders must complete the *P-Card Purchase Approval Form* to verify that sufficient funds are available in the appropriate Index and Account Pool. The form must also confirm that the transaction has been reviewed and approved by the appropriate individuals, including the Cardholder Approver, Budget Unit Head, and Vice President.

The Purchase Approval Form must be signed by the following:

- Cardholder
- Cardholder Approver
- Budget Unit Head
- Vice President/President (if applicable)
- Information Technology (if applicable)

Exemption from Purchase Approval Form and $500.00 Single Transaction limit (STL:

With prior written approval from the Chief Financial Officer and the Director of Purchasing, a cardholder may be granted an exemption from the following requirements:

- Submission of the P-Card Purchase Approval form for transactions under $500.00.
- The $500.00 Single Transaction Limit.

Conditions:

- Exemptions are not automatically granted and will be considered on a case-by-case basis based on the operational needs of the department and the Cardholder's purchasing history and compliance record.
- Exemptions must be approved in advance, documented in writing, and retained on file with the Purchasing Department and Program Administrator.
- Exemptions are subject to periodic review to ensure continued compliance with university purchasing policies and state regulations.
- The exemption may be revoked at any time at the discretion of the CFO, Director of Purchasing, or Program Administrator if misuse, noncompliance, or excessive spending patterns are identified.
- All transactions conducted under an exemption should have the approved exemption memo uploaded to each transaction.
- Cardholders granted an exemption are expected to exercise sound judgment and ensure that all purchases remain allowable, necessary, and properly documented.

In certain cases, with written permission from the Office of State Procurement and approval from the NSU Purchasing Department, some restricted Merchant Category Codes may be authorized.

Note: In the event of a declared emergency, the NSU Purchasing Department may temporarily increase transaction limits for essential cardholders active during the emergency. These temporary increases do not apply to all cardholders and do not eliminate the requirement to follow emergency procurement rules, State and University policies, procedures, and applicable Governor's Executive Orders.

Purchasing Card Cycle:

- After a transaction is made, the cardholder has five business days to upload the P-Card Purchase Approval Form and itemized receipt, and to sign off on the transaction. Once the cardholder has signed off, the transaction is routed to the approver for review. The approver then has five business days from the cardholder's sign-off date to review the documentation and approve the transaction.

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

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

- Cardholders are responsible for downloading and reviewing the statement to ensure that all charges are appropriate and accurate.

- The statement must be reconciled against the reconciliation voucher to confirm that all charges are correctly recorded. Original, itemized supporting documentation for each charge or credit must be attached to the reconciliation paperwork in proper order.

- Both the cardholder and approver must sign the monthly statement and reconciliation voucher/log before routing them to the NSU Purchasing Office by the deadline provided to cardholders.

GENERAL RESPONSIBILITIES

Cardholder Responsibilities:

Cardholders are responsible for the proper use and management of their LaCarte Purchasing Card in compliance with all University, State, and Federal policies.

Key responsibilities include:

- **Authorized Use:**

  Use the card only for legitimate University business purposes and within the authorized transaction limit. Personal use of the card is strictly prohibited.

- **Compliance with Policy:**

  Follow all NSU Purchasing Department procedures, the LaCarte Program policies, and applicable State statutes, rules, regulations, and Executive Orders.

  - It is the cardholder's responsibility to use the NSU LaCarte Purchasing Card only for payment of specific goods and services costing $500.00 or less per transaction, or within the cardholder's single transaction limit, including shipping and handling charges but excluding taxes. Transaction and credit limits are established by the department's P-Card Manager. Any purchase exceeding $500.00 must receive prior approval from the NSU Purchasing Department.

    - **Reminder:** The card will automatically decline any charge exceeding $500.00 or the cardholder's single transaction limit.

  - Prior to making a purchase, cardholders must obtain approval to expend University funds. The P-Card Purchase Approval Form must be completed and approved by all required parties before the purchase is made. A copy of the approved form must be retained in the departmental file for a minimum of five (5) years.

  - Cardholders are responsible for verifying budget availability in Banner Finance (FGIBAVL) before completing any transaction.

  - Cardholders must not artificially divide purchases ("split purchases") to remain within the transaction limit. Splitting purchases to avoid limits is strictly prohibited. Multiple purchases from the same vendor within the same day or over several days are permitted only if the combined total does not exceed the cardholder's single transaction limit.

    - Cardholders utilizing a state contract vendor must follow all state contract purchasing requirements and ensure all items purchased are approved contract items.

    - Violations of this policy may result in card cancellation and/or disciplinary action.

- Cardholders must ensure that Louisiana state sales tax is not charged on LaCarte purchases. Cardholders must inform vendors of the University's tax-exempt status at the time of purchase. The tax-exempt number is printed on the front of the LaCarte card for reference.
- If sales tax is charged, it is the cardholder's responsibility to obtain credit from the vendor or reimburse the University.
- Repeated failure to prevent or correct sales tax charges may result in corrective action, including revocation of P-Card privileges and/or reporting to the Office of Human Resources.

- **Statement Review and Reconciliation:**
  - Download and review monthly statements for accuracy and appropriateness of all charges. The LaCarte Card statement date is the fifth (5th) of each month. Cardholders will receive an email from the Program Administrator on the sixth (6th) of the month outlining the requirements and deadlines for monthly reconciliations. The cardholder has five (5) business days to return all reconciliation paperwork to the NSU Purchasing Department.
  - Reconcile statements against the reconciliation voucher/log and attach original, itemized supporting documentation for each transaction. Cardholders shall compare each transaction on the statement with the original supporting documentation, including sales receipts, invoices, credit card slips, and credit receipts, to ensure that the dates, vendors, and amounts charged match. Documentation is required for all purchases and credits.
  - Each transaction listed on the statement must have original supporting documentation, including transactions that have been credited back to the cardholder's account (e.g., purchase and return for the same item).
  - Each transaction listed on the statement must be in the same order as listed on the reconciliation voucher to ensure a smooth reconciliation process for the Business Affairs office.
  - Ensure the statement and reconciliation voucher/log are signed by both the cardholder and the approver before submission to the NSU Purchasing Office by the established deadline.
  - If a cardholder is absent during the time statements and reconciliations are to be processed, approved, and submitted to the NSU Purchasing Department, the cardholder's supervisor shall delegate these responsibilities to ensure timely completion of the reconciliation process.
  - Upon the cardholder's return to work, they are required to sign the statement, reconciliation voucher, and all related documentation to acknowledge review and approval of the reconciled transactions.

- **Documentation Retention:**

  Maintain accurate records of all purchases, receipts, and supporting documentation in accordance with University and State record retention policies.

- **Card Security and Confidentiality:**

  - Cardholders are responsible for maintaining the security and confidentiality of all LaCarte Purchasing Card information and system access credentials. Failure to adhere to these requirements may result in suspension of card privileges and/or disciplinary action.
  - Cardholders shall never include the full LaCarte Card number in emails, reports, memos, or any other correspondence. When reference to the account is necessary, only the last four (4) digits of the card number shall be used.
  - Cardholders shall ensure the security of all assigned WORKS application User IDs and passwords. User credentials shall not be shared under any circumstances. Cardholders must log out of the system when leaving their workstation and shall not leave login information in any unsecured or visible area.
  - Cardholders shall never transmit, email, fax, or otherwise send copies of the LaCarte Purchasing Card to any merchant. If a vendor requires the card number to complete a transaction, the cardholder must provide the number verbally or use an alternate payment method other than the State Liability P-Card.

- **Reporting Issues:**

  If a LaCarte Card is lost, stolen, compromised, or suspected of unauthorized use, the cardholder must immediately notify Bank of America, the NSU Program Administrator, and their Approver so that the card can be promptly canceled and replaced.

- **Certification Requirements:**

  Complete all required training and certification courses annually prior to card activation and maintain compliance with ongoing program requirements.

- **Cardholders who transfer or change departments** within the NSU campus shall notify the Program Administrator so that the change can be properly reflected in the WORKS system.

- **Employee Separation or Termination:**

  In accordance with the Human Resources Policy, employees separating from the University must complete an Exit Interview form and return it to Human Resources once all required signatures have been obtained. Prior to the employee's departure, an exit review must be conducted with the cardholder to verify all transactions, supporting documentation, and receipts. The program administrator should be notified of the cardholder's termination. The program administrator will manually print a final statement from WORKS. A complete reconciliation, including all supporting documentation and receipts signed by both the cardholder and approver, shall be submitted to the program administrator. The P-Card must

be retrieved from the employee upon separation or departmental change and returned to the agency program administrator, who will destroy the card by cutting it.

Approver Responsibilities:

An approver must be the cardholder's supervisor (or designated representative), at least one level higher than the cardholder, and must be familiar with the cardholder's business needs to ensure appropriate oversight of all purchases.

Approvers play a critical role in ensuring that all LaCarte Purchasing Card transactions are appropriate, authorized, and compliant with University, State, and Federal purchasing regulations. Approvers must review, verify, and monitor all transactions made by cardholders under their supervision to ensure proper use of university funds.

Key responsibilities include:

- **Transaction Review and Approval:**

  Review all transactions submitted by the cardholder to ensure they are appropriate, allowable, and within the authorized transaction limit. Approvers must confirm that charges comply with NSU Purchasing policies, State statutes, rules, regulations, and Executive Orders.

- **Verification of Documentation:**

  Ensure that the cardholder has attached original, itemized supporting documentation for each transaction and that the reconciliation voucher/log accurately reflects all purchases.

- **Monthly Statement Certification:**

  Sign the monthly statement and reconciliation voucher/log to certify that all charges have been properly reviewed, verified, and approved before submission to the NSU Purchasing Office.

- **Compliance Oversight:**

  Monitor cardholder activity to ensure ongoing compliance with LaCarte Program policies, and report any irregularities, unauthorized use, or concerns to the NSU Purchasing Department.

- **Certification Requirements:**

  Complete all required Approver annual enrollment forms, agreements, and certification courses prior to approving cardholder activity.

  - Approvers are required to review cardholders' transaction limits on an annual basis to ensure that card usage remains appropriate and consistent with the intent of the LaCarte Purchasing Card Program.

- **Approvers who transfer or change departments** within the NSU campus shall notify the Program Administrator so that the change can be properly reflected in the WORKS system.

- **Employee Separation or Termination:**

  In accordance with the Human Resources Policy, employees separating from the University must complete an Exit Interview form and return it to Human Resources once all required signatures have been obtained. Prior to the employee's departure, an exit review must be conducted with the cardholder to verify all transactions, supporting documentation, and receipts. The program administrator should be notified of the cardholder's termination. The program administrator will manually print a final statement from WORKS. A complete reconciliation, including all supporting documentation and receipts signed by both the cardholder and approver, shall be submitted to the program administrator. The P-Card must be retrieved from the employee upon separation or departmental change and returned to the agency program administrator, who will destroy the card by cutting it.

Program Administrator Responsibilities:

Program Administrators are responsible for the oversight and administration of the LaCarte Purchasing Card Program to ensure compliance with University and State policies.

Key responsibilities include:

- **Card Issuance and Activation:**

  Process approved Cardholder and Approver Enrollment Forms and coordinate with Bank of America to issue and activate Purchasing Cards. Schedule orientation sessions and ensure all cardholders and approvers complete required agreements, training, and certification courses.

- **Monitoring and Oversight:**

  Regularly monitor cardholder activity for compliance with policy, transaction limits, and proper use. Identify and report any irregular or unauthorized activity to the NSU Purchasing Department.

- **Monthly Statement Distribution:**

  Notify cardholders of monthly statements and due dates for reconciliation, ensuring that all cardholders receive timely reminders and guidance for completing reconciliations.

- **Recordkeeping:**

  Maintain accurate records of all cardholders and approver enrollments, agreements, training completion, and other program documentation in accordance with University and State record retention policies.

- **Policy Enforcement:**

  Assist in enforcing LaCarte Program policies, including restricted and prohibited merchant categories, transaction limits, and emergency use procedures. Provide guidance and support to cardholders and approvers regarding proper card use.

- **Program Reporting:**

Provide regular reports to the NSU Purchasing Department on cardholder activity, program compliance, and other relevant metrics to support oversight and program improvement.

- Any LaCarte Purchasing Card that remains dormant for a twelve (12) month period shall be canceled.
- If there is justification for keeping the card active, approval must be obtained from the Office of State Procurement.
- If approval is granted, the card shall be suspended until it is needed for future activation.

- **Cardholder Privileges and Cancellation:**

  Northwestern State University reserves the right to revoke a cardholder's LaCarte Purchasing Card privileges at any time. Cards may be canceled for misuse, non-compliance with University or State policies, procedures, or the Cardholder Agreement**,** or for any other reason deemed appropriate by the Program Administrator. If a cardholder violates the policies, procedures, or Cardholder Agreement more than two (2) times within a twelve (12) month period, the Program Administrator may cancel the cardholder's LaCarte Card.

- **Employee Separation or Termination:**

  In accordance with the Human Resources Policy, employees separating from the University must complete an Exit Interview form and return it to Human Resources once all required signatures have been obtained. Prior to the employee's departure, an exit review must be conducted with the cardholder to verify all transactions, supporting documentation, and receipts. The program administrator should be notified of the cardholder's termination. The program administrator will manually print a final statement from WORKS. A complete reconciliation, including all supporting documentation and receipts signed by both the cardholder and approver, shall be submitted to the program administrator. The P-Card must be retrieved from the employee upon separation or departmental change and returned to the agency program administrator, who will destroy the card by cutting it.

Telephone, Internet, Mail, and Online Orders:

- **Vendor Information:**

  When placing orders via telephone, mail, or the Internet, cardholders must provide the vendor with:

Cardholder's Name	Credit Card Number
Department Name	Tax-Exempt Status
Complete Shipping Address	Billing Address

- **Internet Purchases:**

  For online purchases, one of the following may be used as acceptable itemized documentation:

  - A printout of the order confirmation showing item details, quantities, and prices
  - A printout of the order details page
  - A shipping document clearly identifies the items purchased, quantities, and prices paid.

- **Online Accounts:**

  Accounts with vendors such as Amazon, eBay, or similar platforms must be standalone business accounts and must not be combined with personal accounts. Upon request, cardholders must provide proof that the account is a business account, such as a list of processed transactions printed from the vendor's website.

  - Cardholder's business email address must match the cardholder's name. Another cardholder's email address may not be used without the approval of the Commissioner of Administration.

- **Convenience Fees:**

  A convenience fee may be paid when a credit card is used as an alternative form of payment not ordinarily accepted by the vendor and is not their normal form of payment. The following criteria must be met:

  - Payment must be made across an alternative payment channel (e.g., online or by phone).
  - The fee must be clearly disclosed in advance to the cardholder.
  - The fee must be a flat or fixed amount, not a percentage of the transaction total.

- **Delivery Documentation:**

  Cardholders shall instruct the vendor to include in the delivery package:

  - A sales receipt
  - An invoice or Purchasing Card charge slip itemizing the order and identifying it as a Visa Card purchase

- **Documentation Requirements:**

  - For items such as registrations, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used as supporting documentation. Acceptable documentation must include the following:

- A detailed line description (not a generic "general merchandise" entry)
- Quantity purchased
- Line-item pricing
- Electronic receipts are acceptable provided they are uneditable and maintained in compliance with the agency's record retention policy

- **Recordkeeping:**

  Cardholders shall scan and attach the itemized invoice to the transaction in WORKS and retain all original supporting documents in the department.

State Corporate Business Account (CBA) Requirements/Guidelines:

- Vehicles rented or leased by the NSU Motor Pool are permitted only with approved CBA cards.
- All CBA transactions must comply with PPM49 guidelines, the State Liability Travel Card and CBA Policy, NSU Purchasing Policies, State Rules and Regulations, Louisiana Statutes, and applicable Executive Orders.
- CBA accounts are issued in the name of the agency. The agency may designate an administrator/authorizer for each account. Each administrator carries the same duties, obligations, and responsibilities as a cardholder. The contract travel agency must be notified of the designated authorizers for each CBA account.
- Each CBA account should have an overall card cycle limit, determined by the agency, which reflects the agency's travel patterns. These limits must be carefully established and adhered to.
- The full CBA account number shall never be included in emails, faxes, reports, memos, or other correspondence. If referring to an account number is necessary, only the last four may be used.

Process for Declined Transactions:

- **Notification Requirement:**

  If a LaCarte Card transaction is declined, the cardholder must notify the NSU Purchasing Department immediately. The vendor cannot provide information regarding the reason for the decline, and the cardholder does not have the authority to obtain this information. The NSU Purchasing Department will investigate the declined transaction, coordinate resolution, and advise the cardholder accordingly.

- **Merchant Action:**

  If a purchase attempt is declined, the merchant should not continue to swipe or attempt the transaction. The cardholder should contact the NSU Purchasing

Department to determine the cause of the decline before proceeding with any further purchase attempts.

- **<u>Possible Reasons for Declined Transactions:</u>**

  Declines may occur for various reasons, including but not limited to the following:

  - The attempted purchase exceeds the authorized single transaction limit.
  - The credit card account has reached the monthly transaction and/or spending limit.
  - Incorrect entry of the credit card number or other required information.
  - The vendor's Merchant Category Code (MCC) is restricted or prohibited.
  - The credit card has not been activated.
  - The issuing bank has placed a fraud alert or hold on the card.

- NSU Purchasing Department is responsible for performing post audits of cardholder transactions to monitor appropriate use while verifying those purchases are made in accordance with Corporate Liability "LaCarte" Purchasing and CBA Card Policy, all current purchasing policies, purchasing rules and regulations, Louisiana Statutes, Executive Orders, State Liability Travel Card, and CBA Policy and PPM49, if applicable.

  - All reconciled transactions and receipts shall be reviewed for completeness, correct coding, and matching figures on reconciliation voucher/log, statement, and receipts by the appropriate controller, and the NSU Purchasing Department.

  - Monthly certifications that the procedures of audit section of this policy have been conducted must be submitted to the Office of State Procurement.

  - The certification will indicate that agency personnel administering the P-card Program has generated the required reports, all requirements listed in policy have been completed, and necessary findings have been investigated, documented, and handled appropriately.

- Annual routine audits shall also be performed by NSU's Internal Auditor for compliance with State Procurement Rules and Regulations.

- All transactions and supporting documentation must be, at a minimum, randomly audited, by a second party, either the agency's fiscal section or the agency program administrator.

- The NSU Purchasing Department will track cardholder reconciliations as they are

received and shall issue reminders to cardholders that have not turned in their LaCarte Purchasing Card Logs by the end of the due date.

- Once the Program Administrator has received and reviewed all transactions on the reconciliation Voucher, it will be forwarded to Accounting & Reporting for processing. The approved account and expense codes for each transaction will be entered into the cardholder's budget expenditure account in Banner Finance.

Process for Disputed and Questioned Items:

- **Receipt and Quality Verification:**

  Cardholders shall be responsible for ensuring receipt of all goods and services and for resolving any receiving discrepancies, including issues related to damaged or incorrect items.

- **Vendor Disputes and Credits:**

  Cardholders shall be responsible for resolving disputes directly with the vendor (excluding fraudulent charges). This includes clearing duplicated charges, requesting credit for sales tax charged in error, and requesting credit for returned merchandise.

- **Fraudulent or Suspicious Activity:**

  Cardholders must immediately notify the NSU Purchasing Department if they suspect any fraudulent activity on their LaCarte Card. If fraudulent transactions are confirmed or suspected, the NSU Purchasing Department shall deactivate the card. The cardholder shall contact Bank of America to request a replacement card.

- **Vendor Communication:**

  Cardholders shall contact the vendor directly to resolve any outstanding issues.

- **Filing a Dispute with Bank of America:**

  If the cardholder is unable to reach an agreement with the vendor, a *Statement of Disputed Items* must be completed and submitted to Bank of America within sixty (60) days of the statement date on which the disputed charge appears.

  - Submit to:

    Bank of America – Commercial Card Service Operations
    P.O. Box 53142
    Phoenix, AZ 85072-3142
    Phone: (800) 352-4027
    Fax: (888) 678-6046

  - A copy of the ***Statement of Disputed Items*** shall be attached to the corresponding transaction in WORKS and emailed to the NSU Program Administrator.

  - The NSU Purchasing Department will assist cardholders in resolving disputes to ensure proper credits are issued on subsequent statements.

Process for Fraudulent Charges:

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

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

Misuse of Purchasing Card:

Any recognized or suspected misuse of the P-Card program must be immediately reported to the agency program administrator. Misuse may also be reported anonymously to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549, or additional information can be found at http://oig.louisiana.gov.

- **Unintentional Personal Charges:**

  If a cardholder unintentionally charges a personal item on their LaCarte card, it is the cardholder's responsibility to report the charge to their approver and the program administrator. If the transaction cannot be credited or refunded by the vendor, the cardholder shall reimburse the University by either:

  - Making payment to the Cashier's Office in Student Services, or
  - Arranging a payroll deduction.

  - The cardholder must provide the last four (4) digits of the card number, the fund account number, and the expense code to the Cashier's Office. A copy of the reimbursement must be attached to the transaction in WORKS for audit purposes. At no time should the cardholder make payment directly to the bank.
  - Repeated personal charges (more than once in a twelve (12) month period) may result in disciplinary action.

Examples of Misuse of Purchasing Card:

- Personal Purchases
- Repeated transactions made with Sales Tax
- Late submission of monthly reconciliation

- Late receipt uploads and sign offs in WORKS

- Submitting reconciliation with insufficient funds (FGIBAVL)

Willful or Negligent Default:

In cases of willful or negligent failure to comply with the Cardholder Agreement, the State/NSU may take the following actions, to the extent authorized by law:

- Deduct unauthorized charges from the cardholder's paycheck until the amounts are paid in full.

- Pursue recovery of unpaid amounts, including referring them to an attorney for collection.

- Impose corrective or disciplinary actions, including cancellation of P-Card privileges, termination, and/or criminal charges under applicable law.

Consequences for P-Card Cardholder/Approver Noncompliance:

Failure of a P-Card Cardholder/Approver to properly fulfill their responsibilities may result in one or more of the following actions:

- **Written Counseling**:

  Counseling will be documented and placed in the employee's file for a minimum of twelve (12) months.

- **Consultation:**

  Engagement with NSU Program Administrators, the President/Vice President of Administration and Finance, and the Internal Audit section.

- **Disciplinary Action:**

  Disciplinary measures may be taken, up to and including termination of employment.

- **Legal Action:**

  Pursuit of legal remedies to the fullest extent permitted by law.

Lost or Stolen Cards:

Cardholders MUST report any lost or stolen cards immediately:

- Call Bank of America at (888) 449-2273
  - This number is available twenty-four (24) hours a day, seven (7) days a week, three hundred sixty-five (365) days a year. The bank shall

immediately cancel the card and forward a replacement card within 3-5 business days.

- Call the NSU Purchasing Department at (318) 357-4496.

Returns and Exchanges of Merchandise:

If merchandise purchased with the LaCarte Card is not acceptable (incorrect, damaged, defective, etc.), the cardholder shall be responsible for contacting the vendor to arrange for the proper return for credit or exchange.

- **Note:** If the return is due to defective merchandise or vendor error, postage should be paid by vendor. If the return is due to Cardholder error, or the Cardholder no longer wants the shipment, the Cardholder, not the University or the vendor, is responsible for the cost of the return, unless written permission is granted by the NSU Purchasing Department.

- For merchandise to be exchanged, the cardholder shall be responsible for returning the merchandise to the vendor and obtaining a replacement as soon as possible.

- For merchandise returned in person, the cardholder shall be responsible for obtaining an original credit receipt from the vendor.

- For merchandise shipped back to the vendor, the cardholder shall prepare package according to vendor instructions and retain shipping documents until vendor issues credit or exchanges merchandise. Cardholders should request a shipping label and a Return Merchandise Authorization number (RMA) from the vendor.

- In the event that a shipping charge or restocking fee applies, the charge shall be applied to the LaCarte Card.

- Documentation of the exchange or return shall be retained along with the original supporting documentation of the original purchase.

- A vendor must issue credit to the LaCarte Purchasing Card. Receiving cash or checks to resolve a credit is strictly prohibited.

USE OF PURCHASING CARD

Allowable Purchases under $500.00:

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

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

Purchases needing Prior Approval under $500.00:

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

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

Restricted and Prohibited Card Use

To ensure compliance with University, State, and Federal regulations, the LaCarte Purchasing Card may not be used for the following:

- **Personal Purchases:**

  Any goods or services for personal use are strictly prohibited. Misuse will be considered theft and may result in disciplinary action, including termination and/or legal action.

- **Prohibited Merchant Categories:**

  Transactions that fall under restricted or prohibited Merchant Category Codes (MCCs), unless written approval is obtained from the Office of State Procurement and the NSU Purchasing Department.

- **Restricted Goods and Services:**

  Purchases of items listed in the NSU Purchasing Department's restricted items list, including but not limited to:

  - Alcoholic beverages
  - Controlled substances or hazardous materials not approved for university use
  - Personal gifts or items not directly related to university business
  - Cash advances or money transfers
  - Professional services, Consultant fees, Speaker fees, or any service that requires a contract.
  - Special Meals
  - Software, internal or external hard drives, and electronic devices, unless prior written approval is obtained from the IT Department.
  - Postage applied by the U.S. Post Office, UPS, or FedEx is allowable; however, the purchase of individual stamps is not permitted.
  - Memberships to professional organizations are allowed; however, personal memberships such as Amazon Prime, Sam's Club and Costco are not allowed.
  - Online accounts such as Amazon, eBay, and similar vendors must be established as standalone business accounts and must not be combined with an individual's personal account. Upon request, the cardholder must provide proof that the account is set up as a business account by submitting a list of processed transactions printed from the vendor's website.
    - **Note:** NSU has a business account that provides Amazon Prime on eligible orders. To be added to the NSU Amazon Business account, please contact Purchasing at purchasing@nsula.edu
  - Recurring monthly Payments

- **Tax-Exempt Misuse:**

  Cardholders shall not complete or submit sales tax exemption forms to vendors. The University's tax-exempt status applies only to authorized purchases, and misuse of this status is prohibited.

- **Exceeding Authorized Limits**:

  Transactions exceeding the cardholder's single transaction limit ($500.00) or billing cycle limit will be automatically declined.

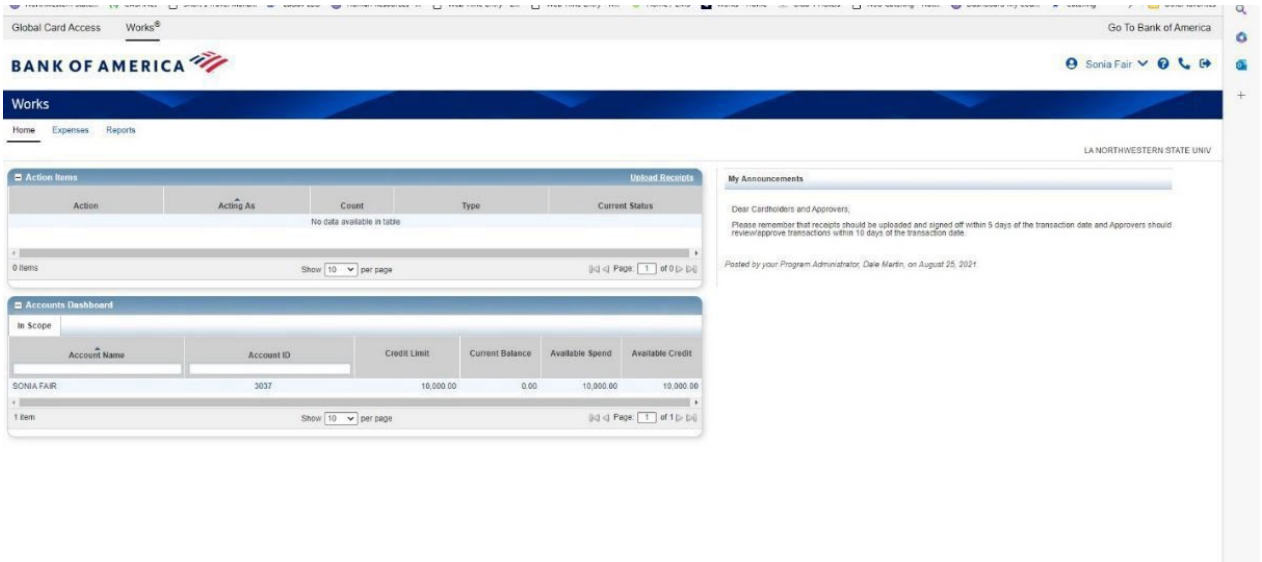
- **Emergency Exceptions:**

  During a declared emergency, temporary higher limits may be authorized only for essential cardholders. All purchases must still comply with emergency procurement rules, policies, procedures, and applicable Executive Orders.

WORKS/BOA TRANSACTION PROCESSES

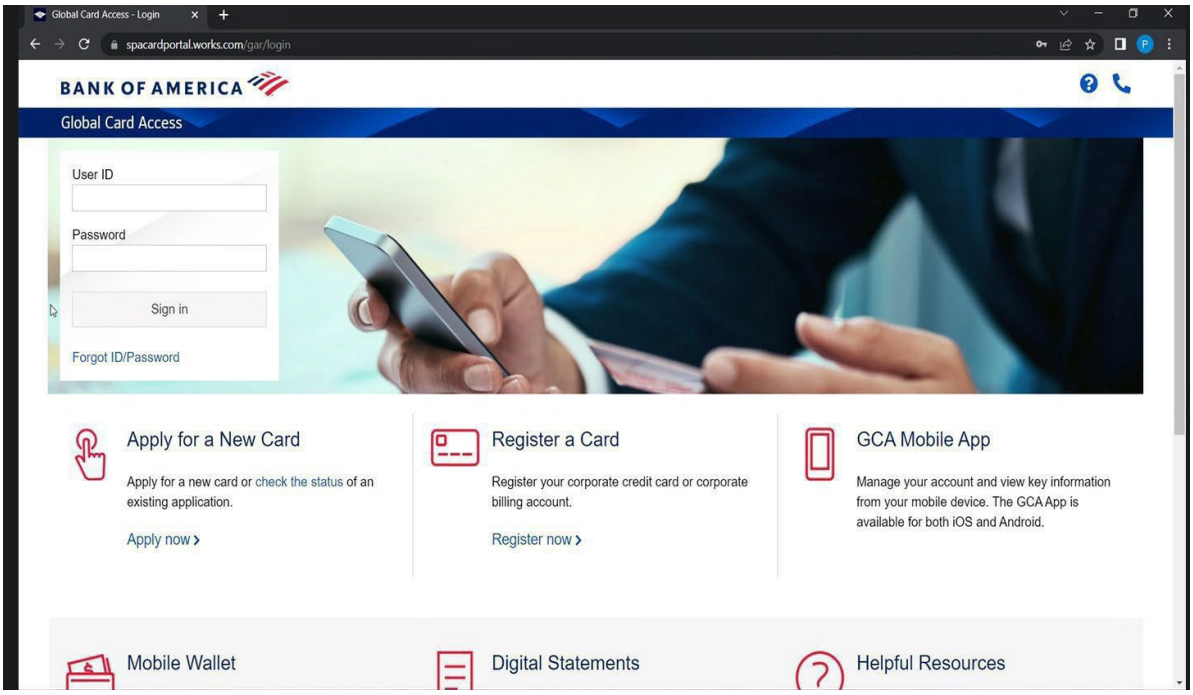
Download Monthly Statements:

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

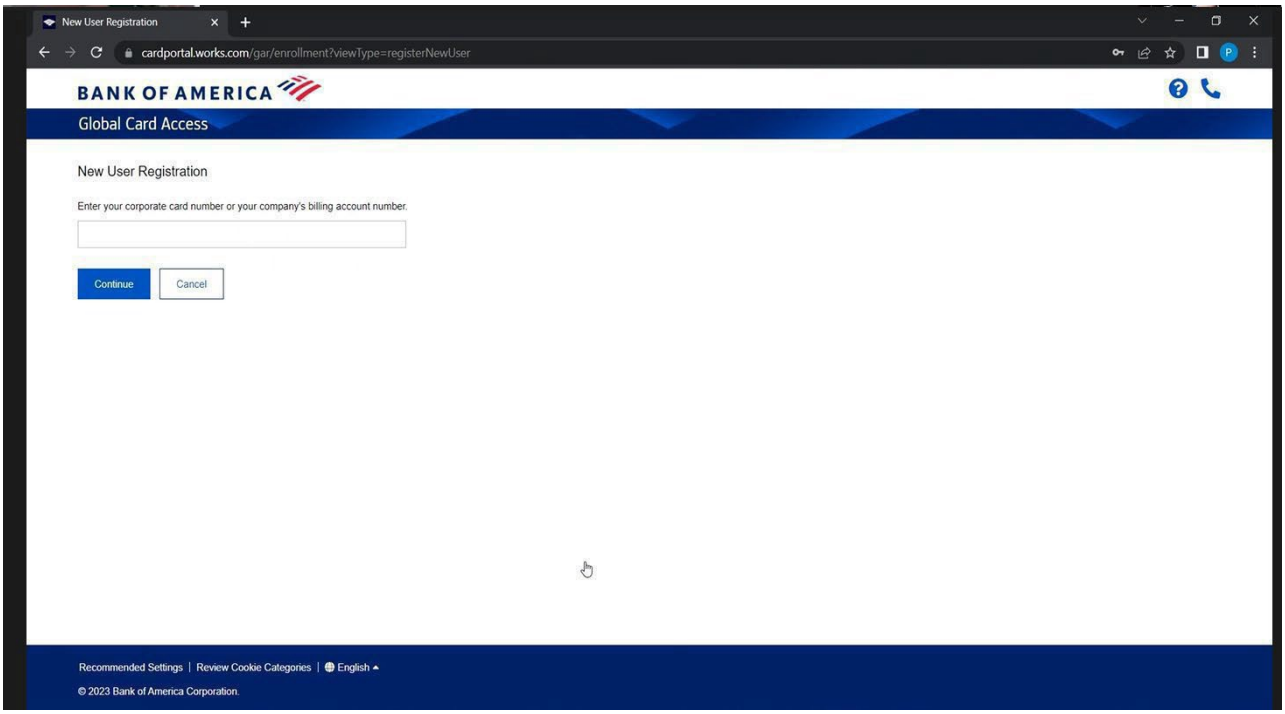


- If this is your first time to access Global Card Access, select **Register Now** under Register a Card.

- If you have already registered your card, **enter your P-Card User ID and Password,** and select **Sign in**.

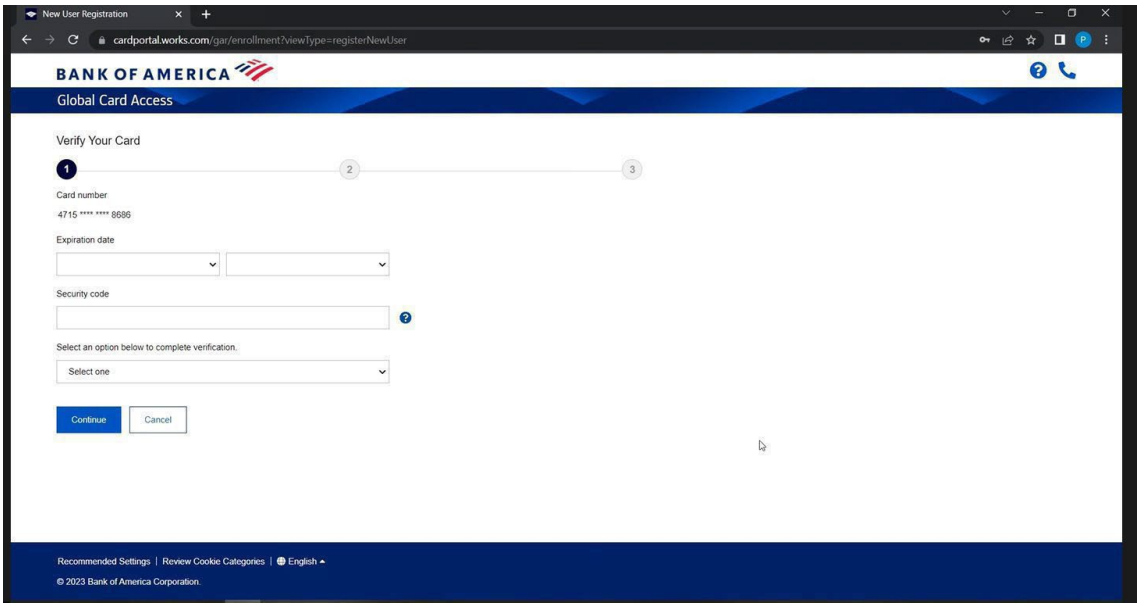


- Enter your **full card number** and click **continue**.

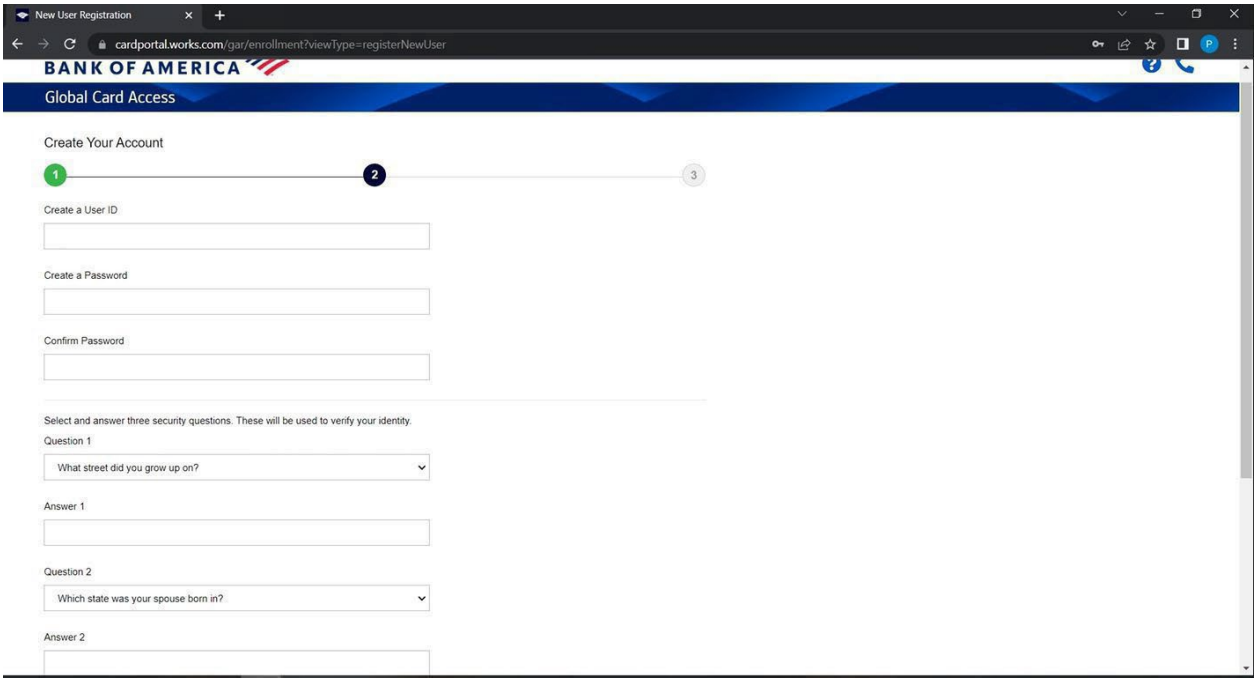


- Enter your cards expiration date and security code. Under the **Option to complete verification**, select **"one-time passcode"** then select **email** to receive the one-time passcode to your NSU email account. *You may need to check your junk email folder.*

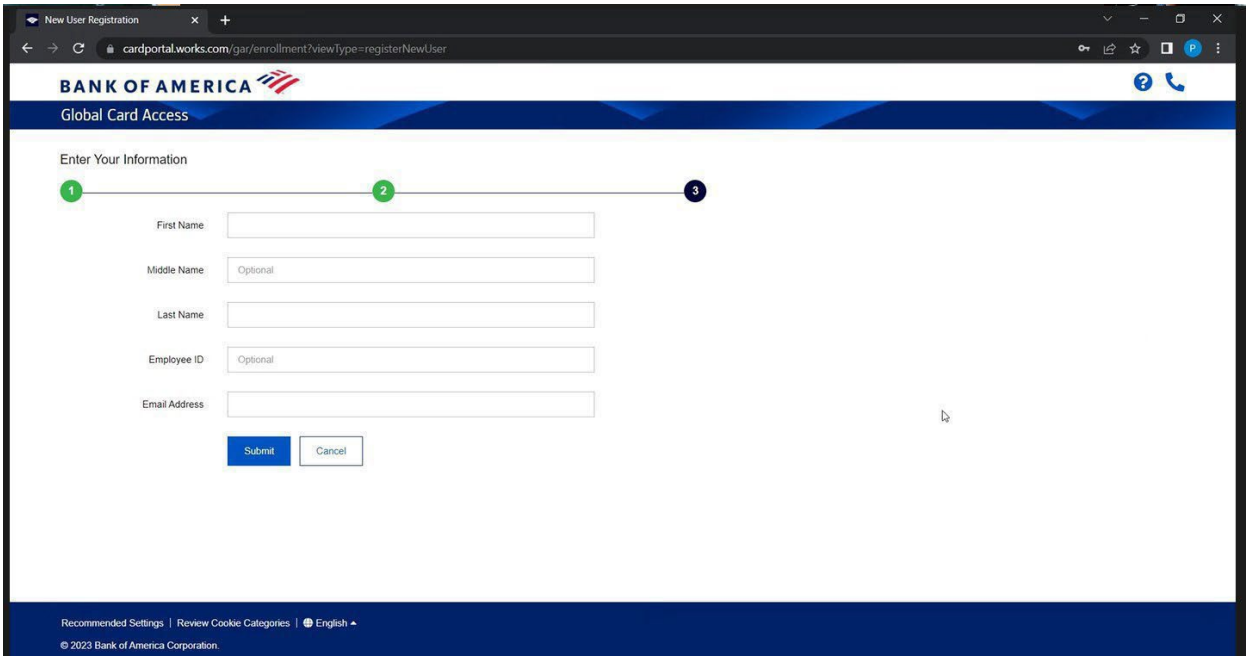
- Once you receive your six-digit, enter it into the section and click continue.



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

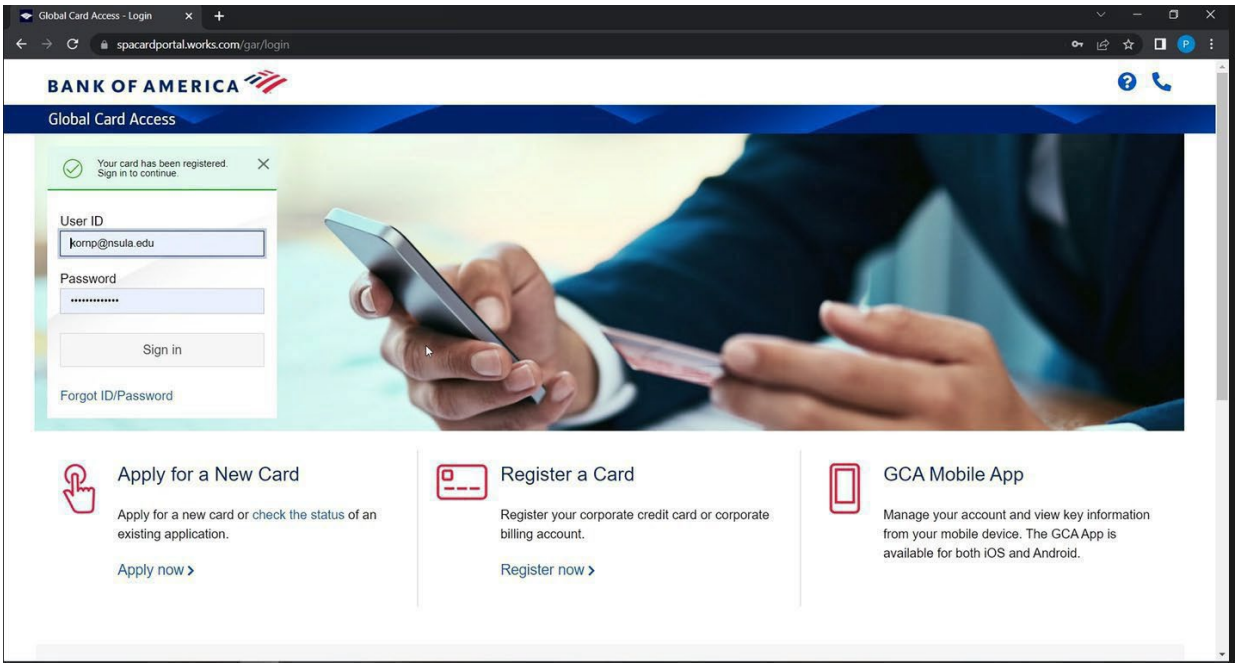


- Enter **your first and last name, Employee ID and nsula email address** and click **Submit**.

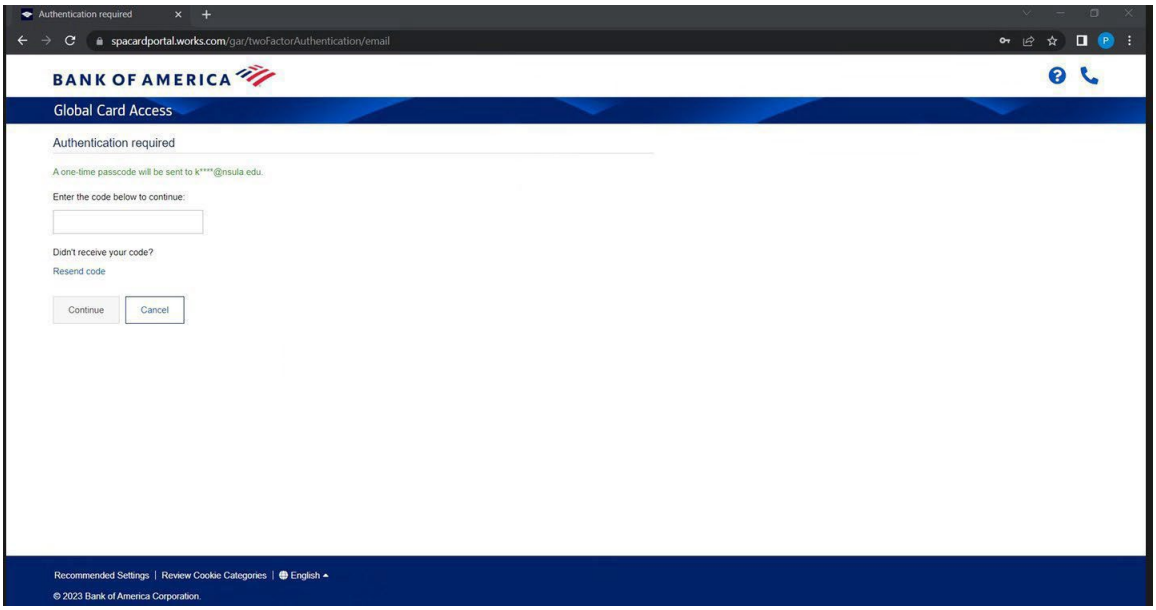


- Once registration is complete you will have a green notification appear and an email will be sent to your nsula email confirming registration.

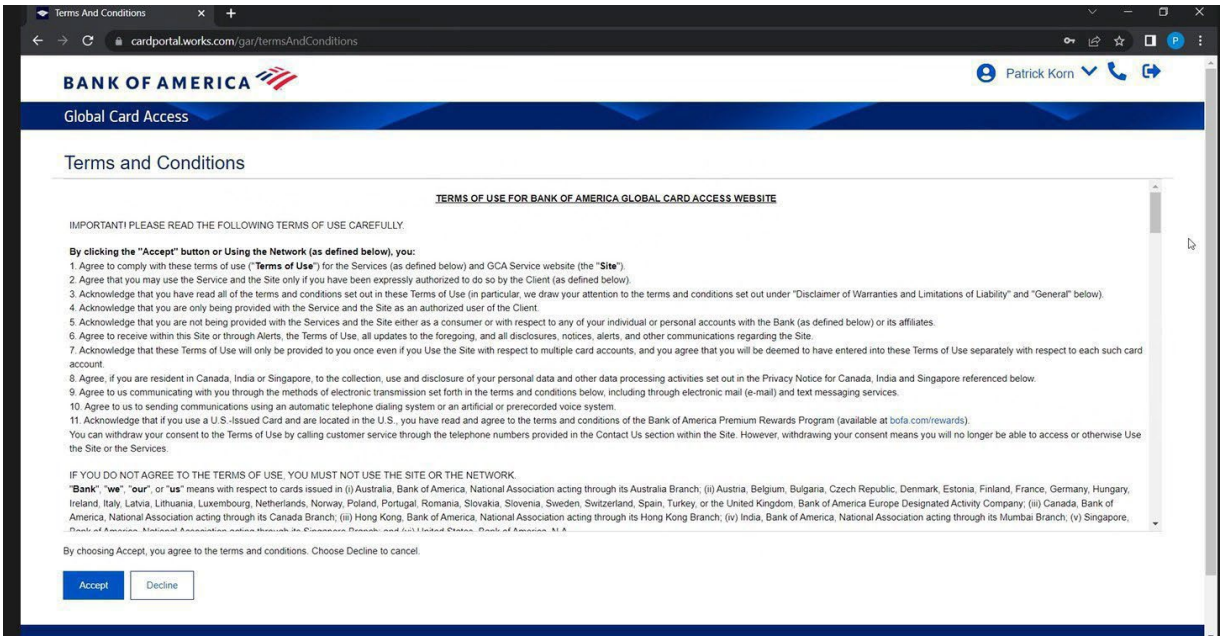
- Use the link from the email to sign into the Global Card access. It should populate your User ID and Password, if not, enter **your User ID and Password** and click **Sign In**. *The system will send you another authentication code via email.*



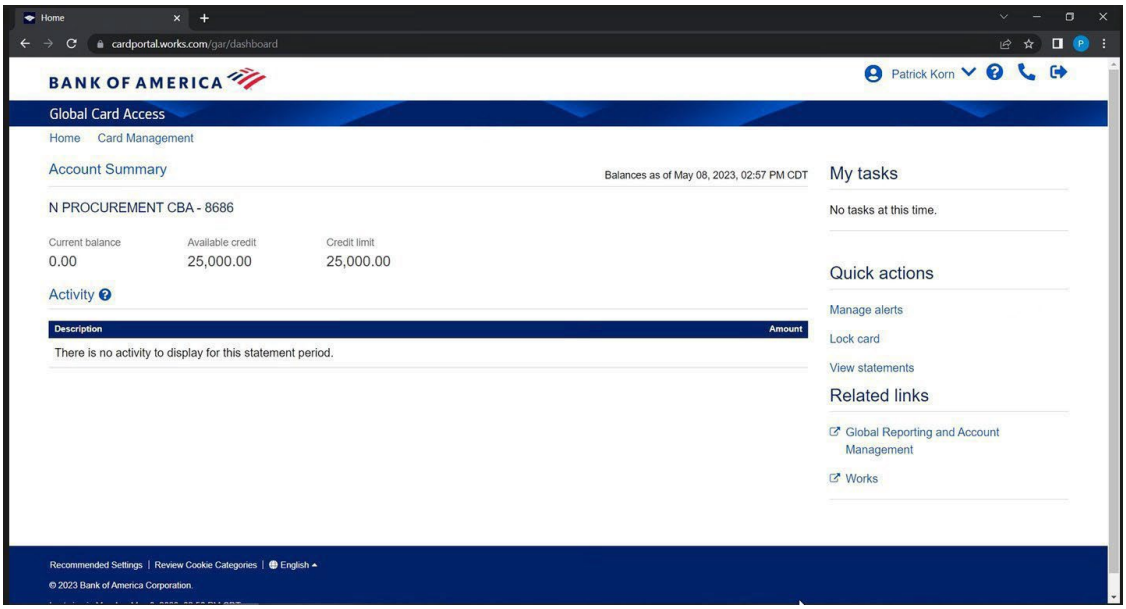
- Enter the **code** that is sent to your nsula email and click **continue**.



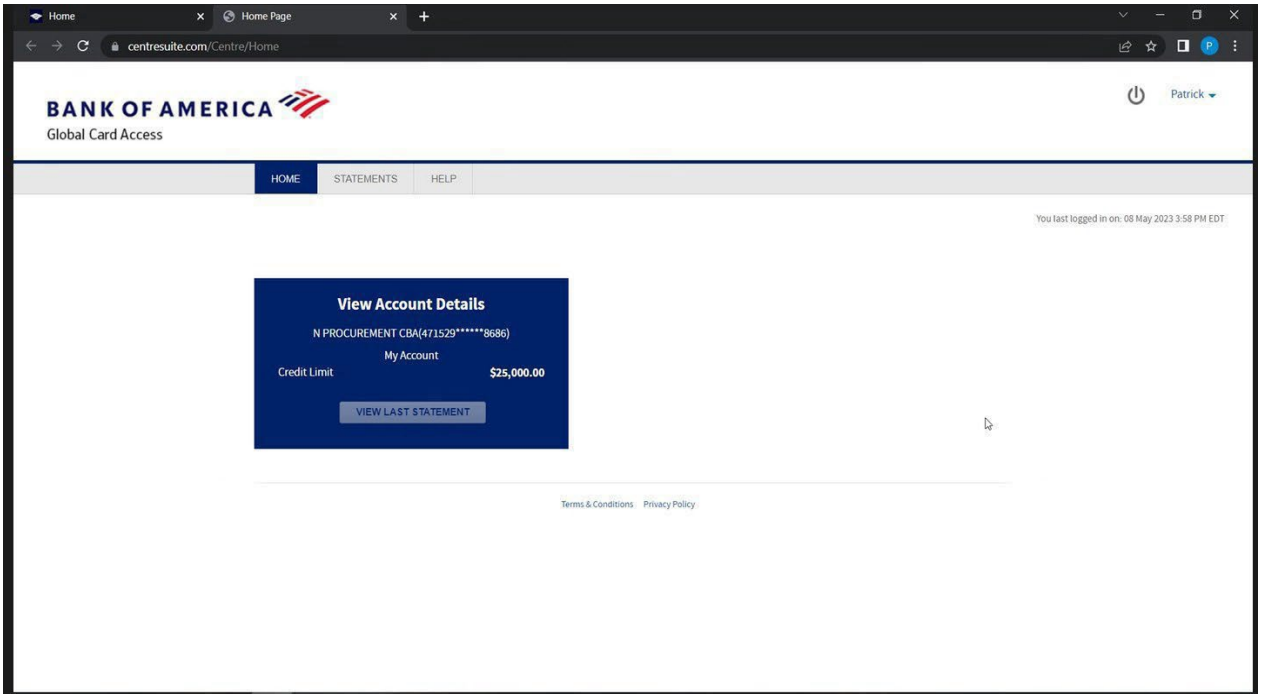
- **Accept** the Terms & Conditions. *A pop-up window will appear to confirm your contact information bypass this popup*.



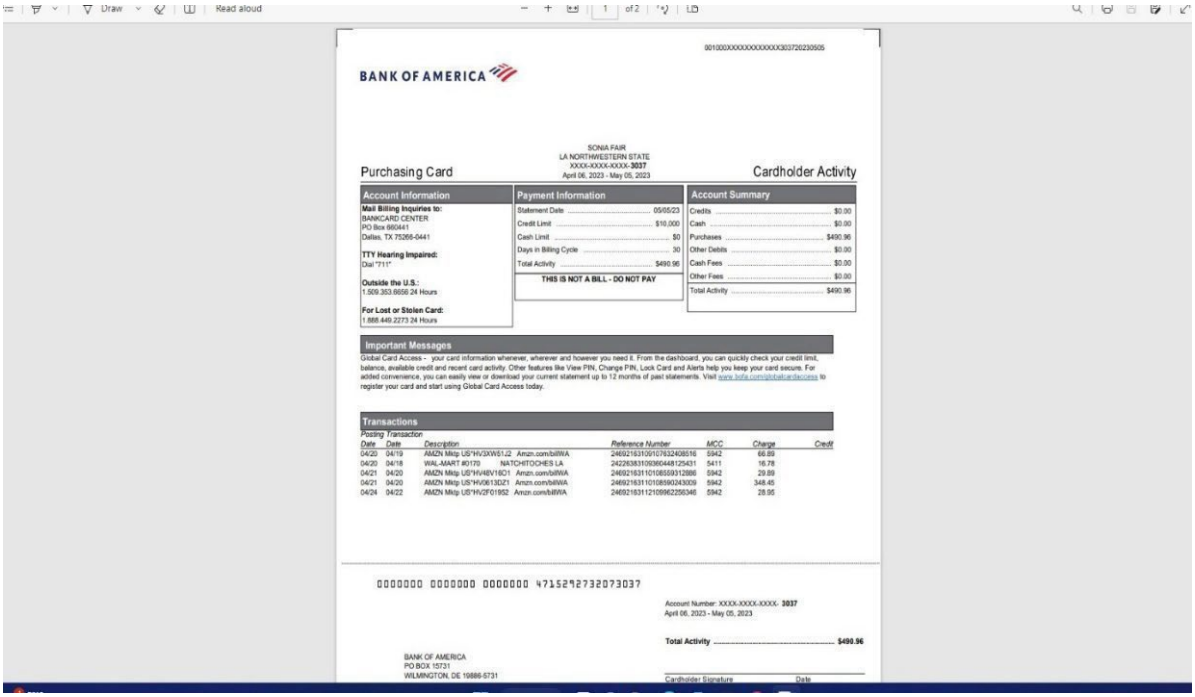
- Once you have accepted the terms and conditions, to the right of the screen you will see **Quick Actions**, select "**View Statements**".



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

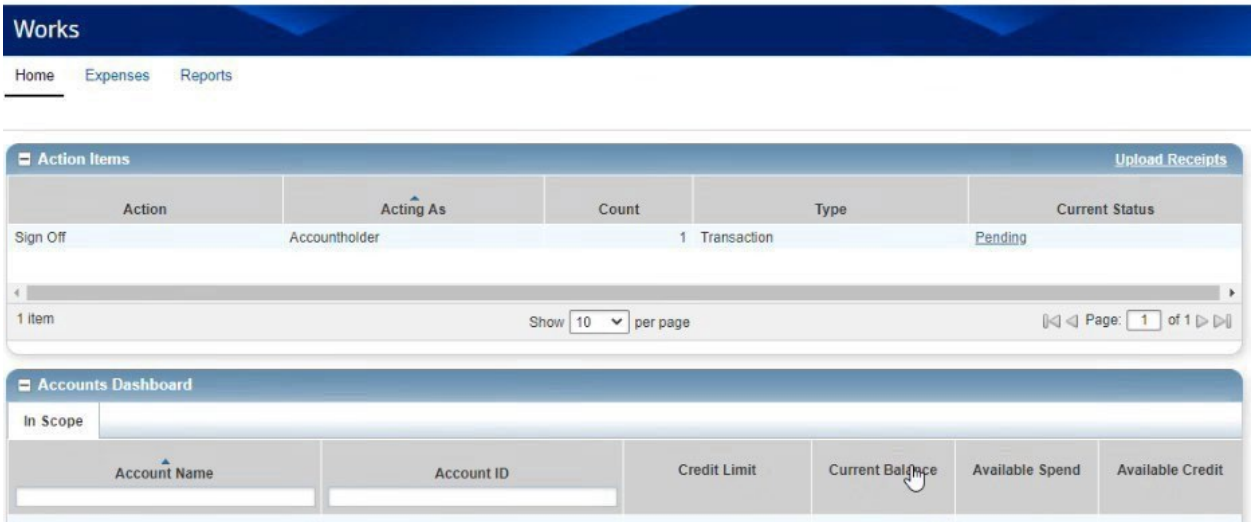


- **Download** your statement and complete the reconciliation process.

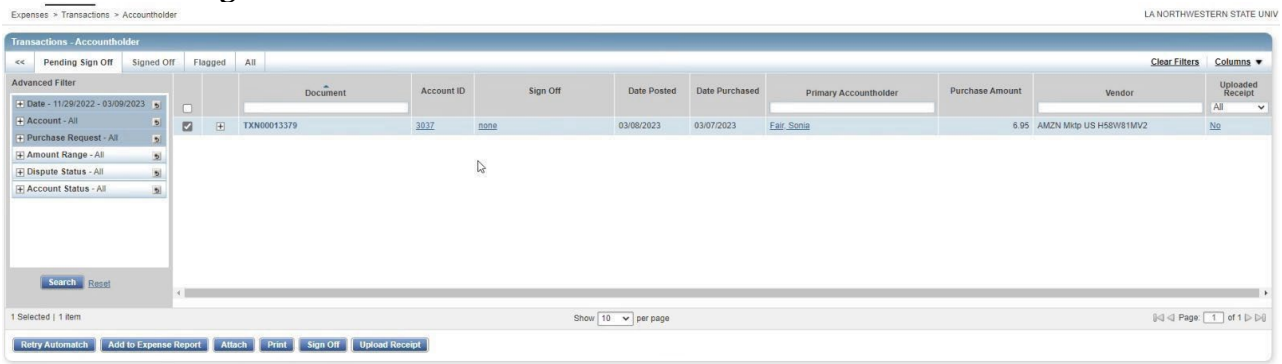


Receipt Upload and Sign Off:

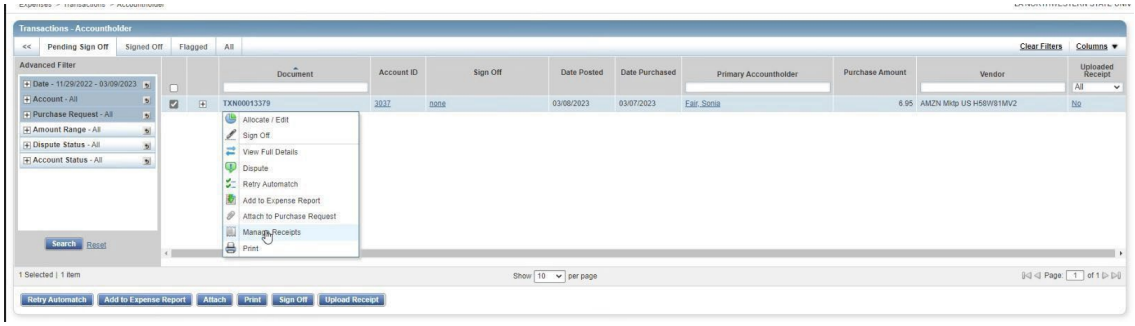
- After logging in to your P-Card Account on your home dashboard you will see pending transactions.



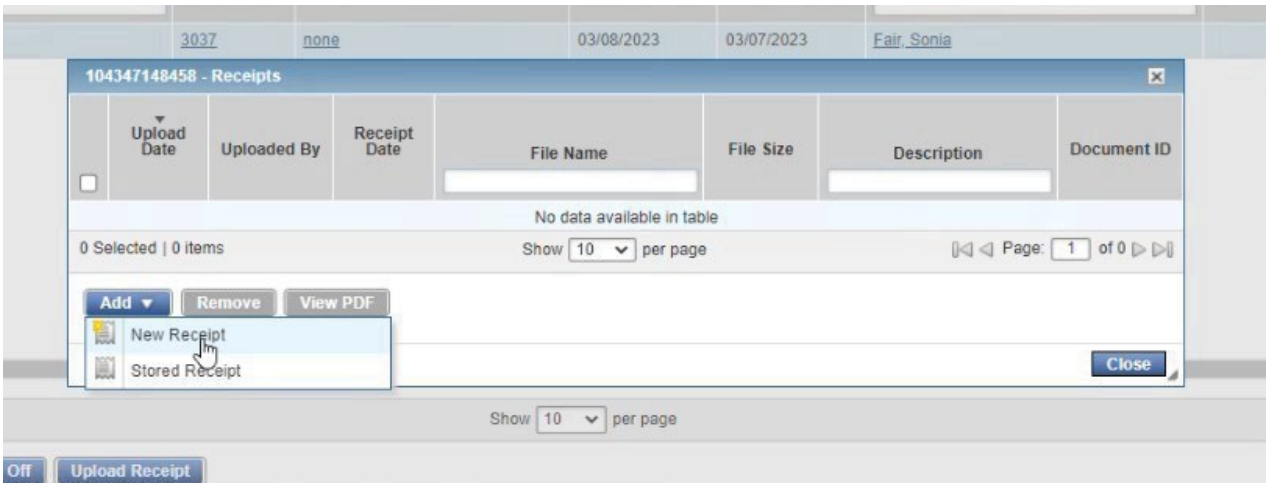
- Click on **Pending** to view the transactions.



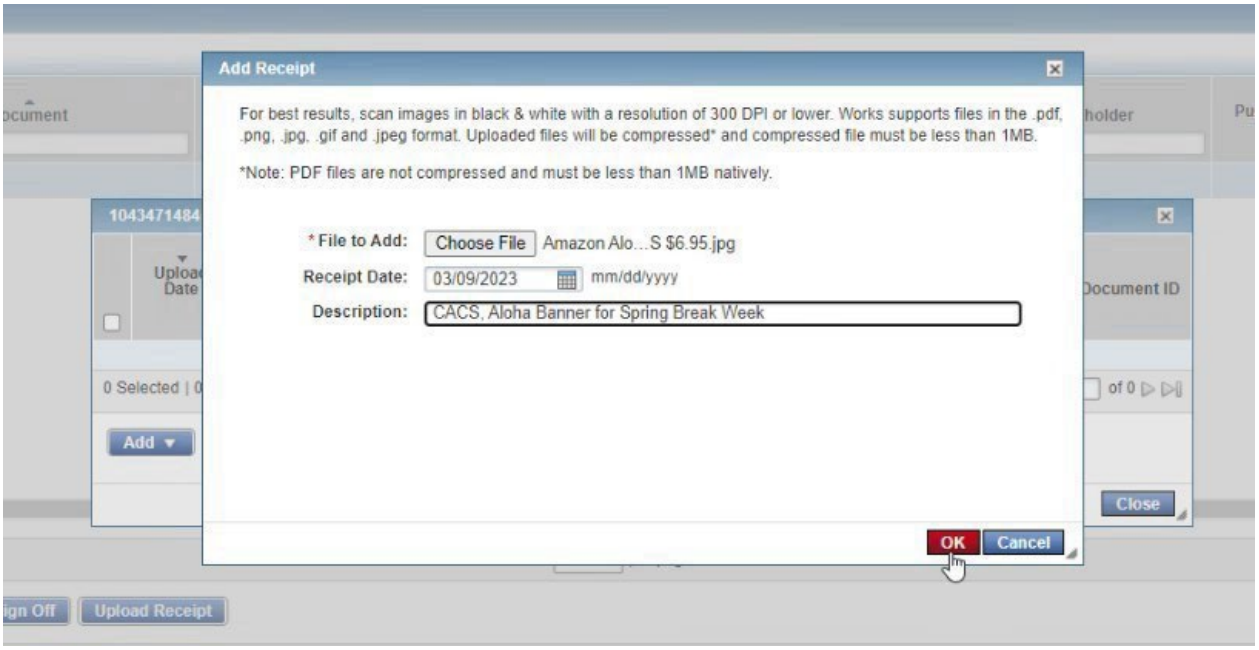
- To upload the receipt, click on the **transaction number** and a drop-down menu will appear. Click **Manage Receipts**.



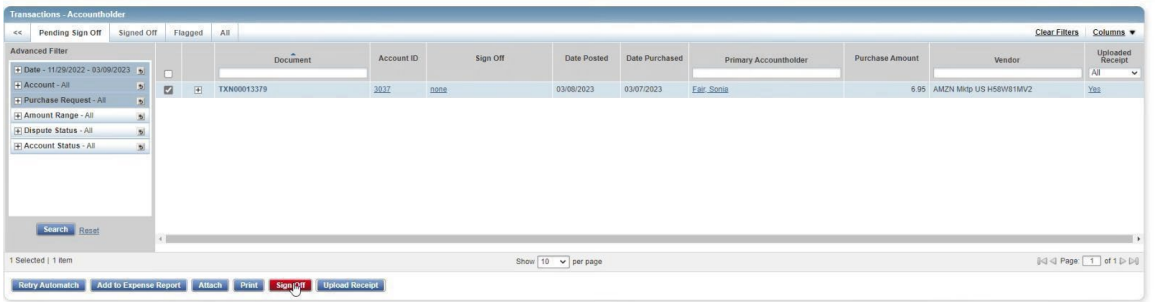
- Select **Add** and then **New Receipt.**



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



- Click **Sign Off.**



Sign off on a Transaction:

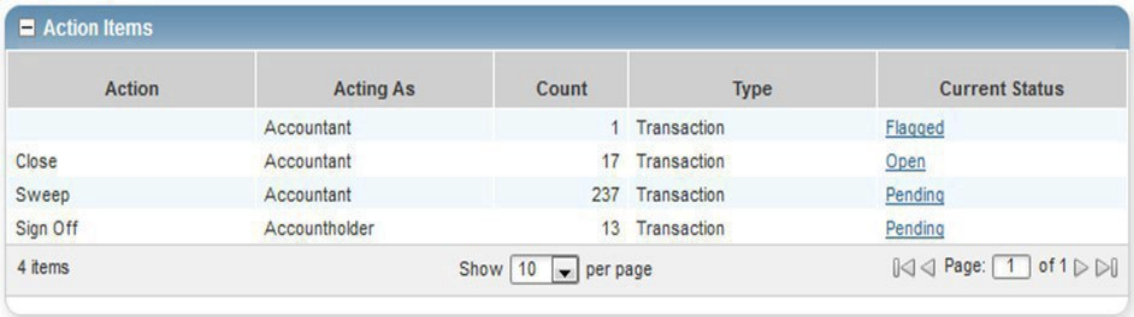
- Click **Sign off**. The **Confirm Sign Off** screen displays and enter a description of the transaction.

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

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

Remove Flag on a Transaction:

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

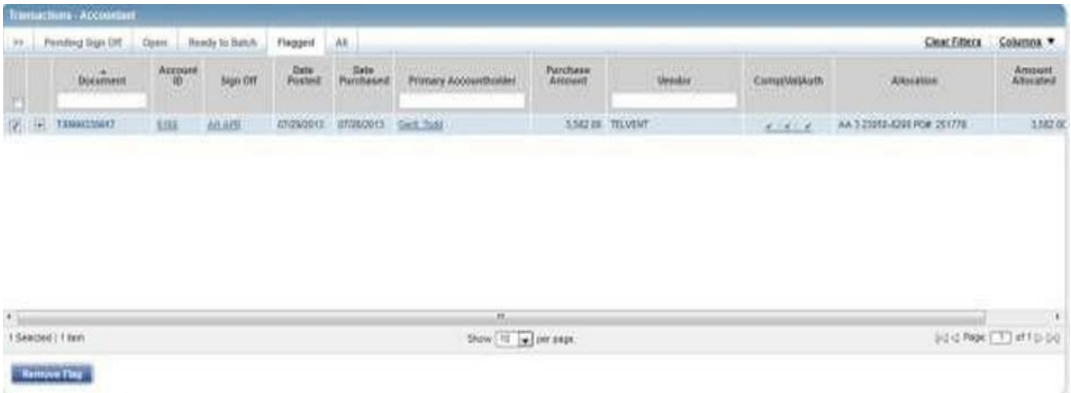


Action Items

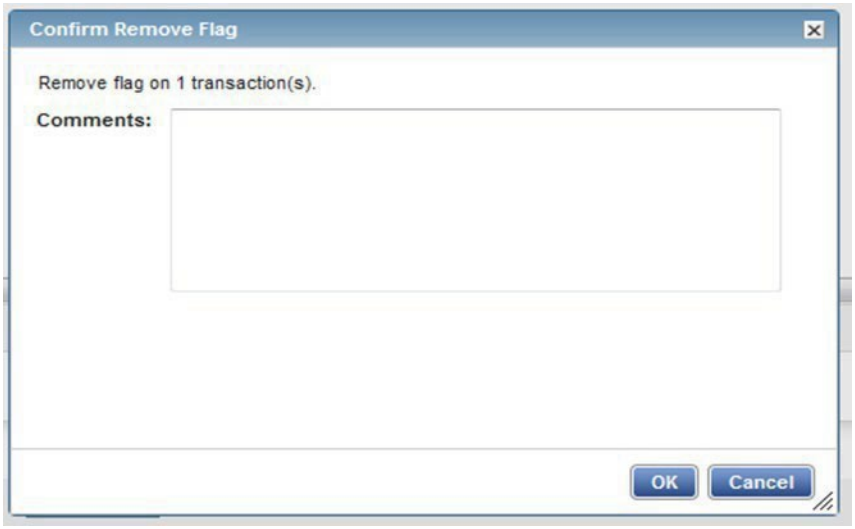
Action	Acting As	Count	Type	Current Status
	Accountant	1	Transaction	Flagged
Close	Accountant	17	Transaction	Open
Sweep	Accountant	237	Transaction	Pending
Sign Off	Accountholder	13	Transaction	Pending

4 items Show 10 per page Page: 1 of 1

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



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

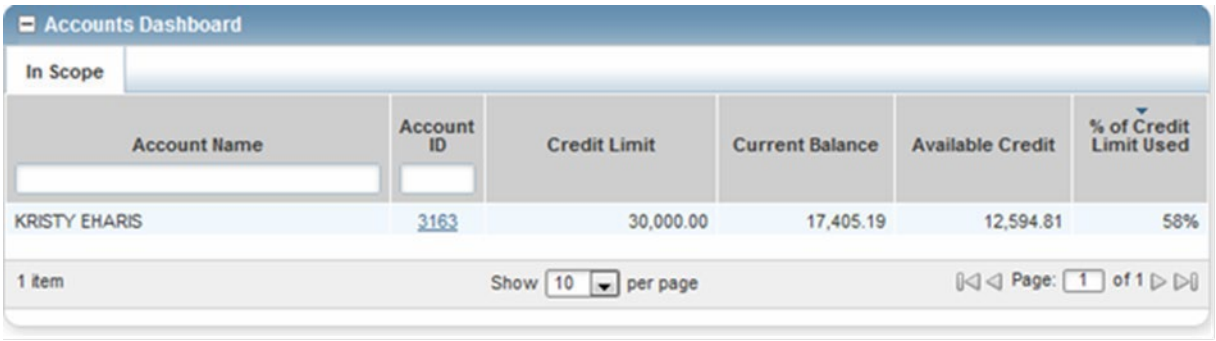


- Click **OK**.

View Authorization Log:

The **Authorization Log** displays transactions that have been approved by the bank but have **not yet posted to Works**. If a transaction is **declined**, the log will also show the **reason for the decline**.

- ***Note***: *The Accounts Dashboard also lists your credit limit, balance, and available credit. This is useful information easily referenced on the Works Home Page.*



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

- Click **View Auth Log**.

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

Quick Reference Guide

Before Making a Purchase:

- Complete the P-Card Purchase Approval Form and obtain all necessary approvals.
- Verify funds are available in the appropriate budget (FGIBAVL).
- Confirm the purchase is allowable under P-Card policy.
- Ensure the purchase does not exceed $500 per transaction (including shipping/handling).

After Making a Purchase:

- Once a transaction has posted to the account in BOA, the cardholder has five business days to upload the P-Card Purchase Approval Form and itemized receipt to the correct transaction and complete the sign-off.
- After the cardholder has signed off, the approver has five business days from that date to review the transaction and supporting documentation and complete their sign-off.

Cardholder Responsibilities:

- Use the LaCarte card only for official NSU business — no personal use or sharing.
- Verify funds are available in the appropriate budget (FGIBAVL).
- Verify fair and reasonable pricing; obtain original, itemized receipts for each transaction.
- Ensure NSU sales tax exemption is applied; resolve any tax issues within 30 days.
- When reconciling the transactions listed on the statement to be sure they are in the same order as listed on the reconciliation voucher to ensure a smooth reconciliation process for the Business Affairs office.
- Reconciliation paperwork must be submitted within five (5) business days of receiving notification from the Program Administrator.

Approver Responsibilities:

- Review all transactions on the cardholder's monthly statement for accuracy, legitimacy, and compliance with P-Card policy.
- Verify supporting documentation: ensure receipts, invoices, and any required approvals are attached.
- Review and sign the reconciliation voucher and Bank of America statement certifying the transactions are legitimate and accurate.

- Never approve your own transactions if you are also a cardholder.
- Flag or address any questionable or unusual transactions immediately with the cardholder and/or Purchasing Department.
- Ensure cardholders follow all P-Card policies, including spending limits, prohibited purchases, and shipping requirements

Prohibited Actions:

- Do not split purchases to stay under the transaction limit.
- Do not use the card for travel, professional services, consultant/speaker fees, recurring payments, or contract-related expenses.
- Do not have items shipped to personal addresses, ship directly to the requesting department or Central Receiving.

Compliance & Maintenance:

- Cards inactive for 12 months may be canceled unless approved to remain open.
- Suspend card profile during extended leave; restore upon return.
- Any pattern of misuse may lead to card cancellation or disciplinary action.
- Both Cardholder and Approver must sign the monthly reconciliation voucher and statement.

NSU Support:

For questions regarding the p-card program, making a purchase, BOA, or to request account setup for online business purchases (Amazon, etc.):
Email: purchasing@nsula.edu.

Policy Acknowledgement

Northwestern State University's President and Agency Program Administrators, by signing this policy, acknowledge and accept the responsibilities in the administration of this program as outlined herein.

James T. Genovese	James T. Genovese Digitally signed by James T. Genovese Date: 2025.07.08 13:04:55 -05'00'
NSU President, Department Head Printed	Signature
Ashlee Grayson	Ashlee Grayson Digitally signed by Ashlee Grayson Date: 2025.07.08 13:19:31 -05'00'
Agency Primary Program Administrator Printed	Signature
Akilah Farris	Akilah Farris Digitally signed by Akilah Farris Date: 2025.11.10 13:47:39 -06'00'
Agency Secondary Program Administrator Printed	Signature

Policy Acknowledgement

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

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

Cardholder Name Printed	Signature
Approver Name Printed	Signature