



PURCHASING CARD POLICIES AND PROCEDURES

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I. PROGRAM

A. Policy Statement

The following policy establishes minimum standards for possession and use of The University of New Orleans' State Corporate Liability Purchasing Card Program. UNO has entered into an agreement with the State of Louisiana and Bank of America that provides qualified and eligible employees with a Visa Purchasing Credit Card to purchase low cost materials while complying with proper purchasing procedures.

The Purchasing Card program provides UNO with a system that is efficient, flexible, and convenient for departments purchasing goods directly from vendors. The program is designed to delegate the authority and capability to purchase small dollar items directly to the end user or department. Use of the card will enable cardholders to purchase non-restricted items directly from vendors without the issuance of a requisition or purchase order.

The SPL (single purchase limit) for all transactions is up to \$1,000 (including shipping and handling charges) within the current Office of State Purchasing procedures, UNO's Purchasing and Procurement Card procedures, and the current Small Purchase Executive Order. Certain business transactions require higher limits exceeding \$1,000. Transactions over \$1,000 but less than \$5,000, including shipping and handling charges, may be granted with approval from UNO's Primary Program Administrator. The cardholder or cardholder's supervisor must request the increase in writing to the Program Administrator. However, when requesting approval for a higher SPL, be aware it is best practice to set the limit to the lowest necessary SPL needed for the individual's duties.

It is imperative that the University comply with all guidelines issued by the Louisiana Property Assistance Agency (LPAA). In order to insure compliance, all equipment purchases exceeding \$1,000, as well as all laptop and desktop purchases, must be made via Purchase Order and not with the Purchasing Card.

Purchasing Card transactions shall not be artificially divided within a cost center or its equivalent, to avoid the competitive process or the solicitation of competitive sealed bids. Contract purchases are not allowed.

B. Conditions of the Program

As a condition of participation in the State Corporate Liability P-Card Program, UNO shall abide by the terms of this policy and the State Purchasing Office's Policy, unless a Request for Exception form is submitted and approved by the Office of State Purchasing.

All program participants, including Program Administrators, cardholders, and cardholder approvers are required to complete an online certification class annually with a passing grade of at least 90 in order to receive a new P-Card, a renewal P-Card, remain as Program Administrator, or remain as a cardholder approver. These certifications are developed and updated, as necessary, by the Office of State Purchasing. The course is taken on the State's training website LEO.

A cardholder's approver must be a supervisor of the cardholder which would be at least one level higher than the cardholder. The approver must be the most logical supervisor which would be most familiar with the business case and appropriate business needs for the cardholder's transactions.

UNO's program participation should include a review on activities of the Purchase Card program in the annual risk assessments conducted by UNO's Office of Internal Audit. If the activities of the program are deemed high risk, the internal auditors should address this as if they would other areas of high risk when developing their annual audit plans and work schedules. The Office of State Purchasing does encourage, however, an audit of the purchase card program no less than once every 3 years. UNO's Office of Internal Audit will notify the Office of State Purchasing via email after initiating the audit of Purchase card activities. Upon issuing a report, a copy will be provided to the Office of State Purchasing. In addition, UNO's Accounts Payable Office must audit all transactions and monthly billing cycle supporting documentation prior to the billing statement payment.

Monthly reviews and inquiries, requested from the Office of State Purchasing, Division of Administration auditors, etc., to Program Administrators, must be answered in the time specified in the request. Justification is required for each inquiry, along with UNO verifying and determining the transaction was for UNO business and was in

compliance with all State and UNO P-Card program policies, purchasing rules and regulations, statutes, and executive orders.

All cardholders must sign UNO's State Liability Cardholder Enrollment Form. An employee's Dean, Director, or Chair approves the form, enabling the employee to receive a P-Card. All cardholders, Program Administrators, and cardholder approvers must sign the most current State of Louisiana Corporate Liability P-Card Program Agreement Form. The agreement form outlines the responsibilities of the applicable program participant. Both forms must be signed annually. The signed forms are kept by the Primary Program Administrator, and copies are distributed to the program participant. The agreement form will be made available to program participants in the near future from the Office of State Purchasing.

Participation in the Purchase Card program requires the implementation of WORKS Workflow, an online system through Bank of America. The system will be a central location where receipts and backup supporting documentation will be maintained. All receipts and supporting documentation must be scanned and tied to the applicable transaction and not as one image for all transactions. Cardholders must document the reason for each purchase. WORKS Workflow will require that cardholders and their approvers electronically sign off on all transactions after appropriate review. The cardholder's credit limit will only be refreshed upon appropriate approvals within WORKS.

The University of New Orleans however was given approval to utilize the workflow process through PeopleSoft. Therefore, all receipts and supporting documentation must also be scanned and tied to the applicable transaction within PeopleSoft Financials. Cardholders must document the reason for the purchase, verify the purchase and have the designated P-Card supervisor approve in PeopleSoft Financials.

It is required that a cardholder completes and signs a Purchasing Card Log. The log confirms the cardholder purchased the item or service with their State issued Purchasing Card. Each transaction must have a signed log which is uploaded in PeopleSoft with the itemized receipt. If a log is not completed and signed for a specific transaction, the cardholder will be responsible for repaying UNO the total amount of the charge.

All shipped items must be sent to a UNO address, not to a personal or non-UNO address.

No P-Card shall be issued to UNO Program Administrators, UNO President, auditor, or any other roles associated with administering, monitoring or reviewing the activities of the P-Card program, as well as any non-State/UNO employees. If it is justifiable for one of the above positions (not including a non-employee) to possess a P-Card, a written request must be submitted to the Program Administrator who will forward to the Commissioner of Administration. The request must include a detailed justification as to why the cardholder should obtain a P-Card, and what precautions will be taken to guarantee the security and validity of expenditures. Specific approval from the Commissioner of Administration must be obtained prior to issuing a card to an individual serving in any of these roles. The only exception regarding an employee possessing a P-Card with a role in the program is a cardholder's approver. An approver can receive a P-Card, but cannot approve their own charges. Another employee with at least one higher level must approve an approver's transactions. An employee can never approve their own transactions, even if a cardholder is listed as an approver for another employee.

No P-Card shall be issued to any UNO employee whose State individual liability travel card account has been revoked due to charge-offs and/or non-payment.

All transactions and supporting documentation must be audited by UNO's Accounts Payable Office.

All P-Card transactions must be pre-approved by the cardholder's supervisor prior to the cardholder making a purchase. The approval is performed on a Purchasing Card Pre-Approval Form. The form is completed by the cardholder, and states the cardholder's name, the items being purchased, and an estimated cost. The form is signed by the cardholder's supervisor, authorizing the cardholder to purchase the items listed on the form. The form is scanned in PeopleSoft Financials during the reconciliation process, along with the itemized receipt and all other supporting documentation. Cardholders must attach the original receipt, signed log, signed billing statement, and signed approved Pre-Approval Form to the Purchasing Card Log, and submit to Accounts Payable prior to the next billing cycle.

Post approval of P-Card purchases is performed PeopleSoft Financials by the cardholder's supervisor. Remember, a cardholder's approver must be a supervisor of the cardholder which would be at least one level higher than the cardholder. The approver must be the most logical supervisor who is most familiar with the business case and appropriate business needs for the cardholder's transactions.

Any recognized or suspected misuse of the Purchasing Card program should be immediately reported to the Program Administrator and may be anonymously reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549. For additional information, please visit the following website: <http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pnid=0&pid=4&catid=0>.

In the event UNO entity fails to comply with the requirements for participation, the entire Purchasing Card Program can be eliminated by the Office of State Purchasing.

C. Benefits of the Program

The Purchasing Card improves efficiency and effectiveness associated with processing purchases and payments up to \$1,000 by allowing:

- One monthly invoice paid to Bank of America versus handling large volumes of low dollar invoices.
- Receipt of goods on a timely basis.
- Prompt payments to vendors / suppliers.
- Employees purchase items with the convenience of a credit card, without completing a purchase order. Pre-Approval is needed for all P-Card charges through the Pre-Approval Form.

All State of Louisiana and UNO Purchasing rules and regulations must be followed. The only modification is the Purchasing Card is the method of payment.

II. DEFINITIONS

Account holder/ Cardholder - terminology used to reference the employee that has been issued a P-Card.

Agreement Form – A form signed by a program administrator, cardholder and cardholder approver, annually, that acknowledges they have received required training from agency, completed the state's certification requirement and received a passing score of at least 90, understands the P-Card Policies, both state and agency and accepts responsibility for compliance with all policies and procedures.

Approver – an employee who will approve a cardholder's Purchasing Card transactions in UNO's PeopleSoft Financials system. The approver is established through the PeopleSoft Access Request Form.

Cardholder Enrollment Form – A form that initiates the P-Card issuance process for the cardholder. This form is created by UNO.

Cycle (synonymous with "billing cycle") - the period of time between billings. The State of Louisiana Purchasing Card closing period ends at midnight the 5th. As an example, May 6 – June 5 is a complete cycle.

Cycle Limit - maximum spending (dollar) limit a Purchasing Card is authorized to charge in a cycle. The limits should reflect the individual's purchasing patterns. These are preventative controls and should be used judiciously.

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

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

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

Fraud – Any transaction, intentionally made that was not authorized by the cardholder or not for Official State Business.

Incidental Expense – if travel expenses have been approved by the Office of State Travel, these would be the expenses, incurred while traveling on official state business, which are not allowed on the state liability P-Card. Incidentals include, but are not limited to meals; fees and tips to porters, baggage carriers, bellhops, hotel maids; transportation between places of lodging/airport such as taxi; phone calls and any other expense not allowed in the State Liability Purchasing Card and CBA Policy.

INTELLILINK – Visa's web-base auditing tool which is used to assist with monitoring and managing the agency's card program usage to ensure that card use conforms to all policies and procedures.

MCC Code (Merchant Category Code) - a standard code the credit card industry used to categorize merchants based on the type of goods or services provided by the merchant, and is assigned by the acquiring bank.

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

Merchant - a business or other organization that may provide goods or services to a customer. Synonymous with "supplier" or "vendor".

Purchasing Card - a credit account issued in an employee's name. The Purchasing Card is a direct liability of the State, and the statement is paid by agency. Purchasing Card accounts are an alternate means of payment for purchases of goods and services.

Purchasing Card Log - A document completed and signed by a cardholder. The log lists Purchasing Card transactions made by the cardholder, and confirms the cardholder made the purchase with their Purchasing Card. The signed log is uploaded in PeopleSoft when the cardholder verifies / reconciles the transactions. The receipt, Pre-Approval Form, and all other supporting documentation is attached to the log and submitted to the Accounts Payable Office.

Purchasing Card Pre-Approval Form - A form completed by the cardholder and signed by the cardholder's approver prior to a P-Card purchase, granting pre-approval of purchase. The form must be uploaded in PeopleSoft during the reconciliation process, and submitted to Accounts Payable with the original receipt and supporting documentation.

Reconciler - An employee who will reconcile and verify Purchasing Card transactions in UNO's PeopleSoft Financials system. The reconciler is established through the PeopleSoft Access Request Form.

SPL (Single Purchase Limit) - the maximum spending (dollar) limit a Purchasing Card is authorized to charge in a single transaction. The SPL limit for UNO's Purchasing Card program is \$1,000 (including shipping and handling charges). The SPL should reflect the individual's purchasing patterns. These are preventative controls and should be used judiciously. Purchases shall not be split with the intent of and for the purpose of evading the Purchasing Card single purchase limit set for cardholder.

Transaction - a single purchase. A credit also constitutes a transaction.

Transaction Documentation - all documents pertaining to a transaction, both paper and 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.

Verify - PeopleSoft uses the language "Verify" for reconcile. Both verify and reconcile are the same.

WORKS – Bank of America's web-based system used for program maintenance, card/CBA issuing/suspension/cancellation and reporting.

WORKS Workflow – Bank of America's online system that includes user profiles and transaction workflow.

III. THE OFFICE OF STATE PURCHASING'S RESPONSIBILITIES

The Office of State Purchasing is responsible for the statewide contract administration of the Corporate Liability "LaCarte" Purchasing Card/CBA Program. The State Program Administrator will serve as a central point of contact to address all issues and changes necessary to the overall program, and coordinate such changes with the contractor, Bank of America.

The Office of State Purchasing will issue and maintain the State "LaCarte" Purchasing Card/CBA Policy. If the State's policy or the program limits are changed statewide, a revised policy will be issued by the Office of State Purchasing.

The Office of State Purchasing will approve UNO participation in the program and identify the allowable Merchant Category Codes (MCC) and their limits. Travel merchants, including food merchants, are prohibited from employee use. The only travel expense allowed is a conference registration fee (not an individual membership).

Any waiver to this policy will be considered on a case-by-case basis and should be in writing by the Program Administrator on the Exemption Request Form and forwarded to the Office of State Purchasing for approval.

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

IV. POLICY REQUIREMENTS

A. Purchasing Card Requirements

All Purchasing Card transactions must have a receipt and be in accordance with UNO's Purchasing Policies, Rules and Regulations and Louisiana Statutes and/or Executive Orders. The receipt must be detailed and describe what was purchased, and not have a "general merchandise" description. The receipt must be scanned in PeopleSoft Financials, and the original copy is sent to UNO's Accounts Payable Office, along with a signed log and billing statement.

Cardholders must be approved by the UNO's Program Administrator. Cards shall only be distributed to frequent purchasers based on the request of a supervisor or department head, not as an automatic process upon hiring.

All program participants, including cardholders and approvers, must attend training provided by Accounts Payable to ensure the cardholder and approver are aware of all responsibilities and duties associated with the possession and use of a Purchasing Card. The training is performed prior to receiving the card, and a yearly training is held annually by Accounts Payable.

All cardholders must sign UNO's State Liability Cardholder Enrollment Form. An employee's Dean, Director, or Chair approves the form, enabling the employee to receive a P-Card. All cardholders, Program Administrators, and cardholder approvers must sign the most current State of Louisiana Corporate Liability P-Card Program Agreement Form. The agreement form outlines the responsibilities of the applicable program participant. Both forms must be signed annually. UNO's Program Administrator shall maintain the original employee signed copy of the Agreement and Enrollment Forms for all participants of the Purchasing Card Program. A copy of the signed agreement along with the State and UNO's policy will be provided to the participating employee.

All program participants must receive the State's online certification, achieving a score of at least 90. Failure to do so will prohibit an employee from participating in the program. The certification is due annually. It is the Program Administrator's responsibility to maintain copies of the State's online certification for each cardholder and approver.

All P-Card transactions must be pre-approved by the cardholder's supervisor prior to the cardholder making a purchase. The approval is performed on a Purchasing Card Pre-Approval Form. The form is completed by the cardholder and signed by the cardholder's supervisor, authorizing the cardholder to purchase the items listed on the form prior to the transaction. The form is scanned in PeopleSoft Financials during the reconciliation process

after the purchase is made. If a Pre-Approval Form is not completed and approved for a specific transaction prior to the transaction being made, the cardholder will be responsible for repaying UNO the amount of the charge.

No Purchase Card including the CBA account should be issued to Program Administrators, Department Heads, auditors of the program or any person with roles associated with administering and monitoring the program including the person responsible for monthly audits/reports and second level review of the agency's program. Exceptions to the rule can only be granted through a written request to the Commissioner of Administration with a detailed justification as to why this is not feasible and what precautions will be taken to maintain the integrity of the program. A Cardholder Approver may possess a card as long as they have someone which is at least one level higher than them who is willing to fulfill all of the duties of being their approver.

Transactions are reconciled and approved in UNO's PeopleSoft Financials system. A PeopleSoft Purchasing Card Access Request Form must be completed to ensure the proper employees have the correct PeopleSoft security. The completed form is sent to the Program Administrator, who will request the security through UNO's Office of Information Technology. The form establishes roles (reconciler and approver) during the reconcile process, and must be signed by the cardholder's supervisor. The Program Administrator will maintain the original signed forms after security is granted.

It is required that a cardholder completes and signs a Purchasing Card Log for all P-Card charges. The log confirms the cardholder purchased the item with their State issued Purchasing Card. Each transaction must have a signed log which is uploaded in PeopleSoft with the itemized receipt. If a log is not completed and signed for a specific transaction, the cardholder will be responsible for repaying UNO the total amount of the charge. For each transaction, the cardholder must attach the original receipt and approved Pre-Approval Form to a Purchasing Card Log, and submit to Accounts Payable prior to the next billing cycle. Multiple charges can be included on one log. Each cardholder will receive a statement from Bank of America mailed to the cardholder's UNO work address. The statement must be signed by the cardholder and approver and submitted to AP prior to the next billing cycle. The statement is a good method to ensure all monthly charges are accounted for.

All Purchasing Cards are issued with corporate liability, under which the State is liable for the cost of the purchases. The program is based on the strength of the State's financial resources, not the cardholder's personal finances. Due to State Liability, Purchasing Cards are issued in the name of State of Louisiana employees only. Purchasing Cards will be issued with dual limits. The overall card cycle limit is determined by UNO, and a SPL is up to \$1,000 (including shipping and handling charges). These limits should reflect the individual's purchasing patterns and are preventative controls which should be used judiciously. Purchases exceeding \$1,000, with a max of \$5,000, may be granted with the approval of the Program Administrator. The cardholder or cardholder's supervisor must request the increase in writing to the Program Administrator, explaining as to why the increase is needed. Business transactions that require higher limits exceeding \$5,000 may be requested from the Office of State Purchasing through an Exemption Request Form sent by the Program Administrator. When requesting approval for a higher SPL, be aware it is best practice to set the limit to the lowest necessary SPL needed for the individual's duties.

It is imperative that the University comply with all guidelines issued by the Louisiana Property Assistance Agency (LPAA). In order to insure compliance, all equipment purchases exceeding \$1,000, as well as all laptop and desktop purchases, must be made via Purchase Order.

Default speed key(s) will be assigned to each card. The speed key(s) are approved by the cardholder's supervisor on the Cardholder Enrollment Form. Each purchase is charged to the approved speed key(s), which is selected by the cardholder when reconciling the transaction. It is the department and cardholder's responsibility to change, delete or update speed key(s) when applicable by completing a Purchasing Card Maintenance Form. An email from the approver / supervisor is accepted as well.

The State Purchasing Card is a VISA card, will be identified with the State of Louisiana seal, and marked State Corporate Purchasing Card. The cards will be embossed with the Employee's name, department name, account number and tax exempt number.

Expiring P-Cards will automatically be replaced or renewed prior to the P-Card's expiration date by Bank of America. All replacement / renewed cards will be sent to the Program Administrator, who will contact the

cardholder to pick up the card from UNO's Accounts Payable. All cardholders must have re-certification from the State's online training class achieving a passing score of 90 prior to receiving the renewal card.

B. Declared Emergency Use

In the event of a declared emergency, the Purchasing Card may be used with higher limits by essential cardholders that would be active during an emergency situation. The higher limits are not issued to ALL cardholders. An emergency profile must be created in WORKS which shall not exceed the following limits, without prior approval from Office of State Purchasing: SPL (single purchase limit) \$25,000, Travel and Rest MCC Groups may be removed if determined to be necessary, however, the Cash MCC Group must remain attached to the profile at all times, as cash is never allowed, even during emergency situations. Higher limits do NOT eliminate the need to follow emergency procurement rules, policies, procedures and/or executive orders. It is the Program Administrator's responsibility to ensure that all cards are returned to their original profile once the emergency declaration has expired and/or when higher emergency limits are no longer necessary.

V. THE UNIVERSITY OF NEW ORLEANS' RESPONSIBILITIES

A. General Policy and Procedures

The University of New Orleans' responsibilities include administration of the Corporate Liability Purchasing Card program, and compliance with state guidelines identified in UNO's Policies and Procedures, the State Accounting and Purchasing Card Manual, and any current Purchasing Policies, Rules and Regulations, Louisiana Statutes and Executive Orders.

UNO is responsible for designating Purchasing Card Program Administrator(s) and notifying the State Program Administrator at the Office of State Purchasing of any name changes to the Office of the President or Program Administrator(s).

The University is responsible for developing a policy documenting all internal procedures and ensuring that UNO is in accordance with the guidelines of the Corporate Liability Purchasing Card Policy, including a definition of split purchasing along with a statement that a single purchase shall not be artificially divided to avoid the SPL or procurement procedures. Also, the policy should be reviewed and updated when necessary with changes or additions which may occur within UNO's internal procedures and / or the State's policy.

UNO's Program Administrator will be responsible for keeping informed of program updates sent via email and posted on the Office of State Purchasing website, along with distribution of updated information to the President's Office, cardholders, and any other agency personnel as deemed appropriate.

UNO must perform post audits of cardholder transactions to monitor appropriate use while verifying purchases are made in accordance with UNO's and the State Office's P-Card Policies, and all policies, purchasing rules and regulations, Louisiana Statutes and Executive Orders. Bank of America and VISA will provide reporting capabilities at no cost to UNO to assist in audit findings. BOA's WORKS system's data is available electronically for three years. VISA's Intellilink system's data is available for a 27 month rotating period. It is UNO's responsibility to obtain and archive the data in both systems for seven full fiscal years.

B. Internal Policies and Procedures

1. All Purchasing Cards are issued with State liability, which the State is liable for the payment of the expenses charged. The program is based on the strength of the State's financial resources, not the personal finances of the cardholder. Due to State Liability, P-Cards are only issued in the name of UNO employees only.
2. A cardholder is approved by the Program Administrator, based on the request of the cardholder's Director, Chair, or Dean, and not as an automatic process upon hiring. Cards should only be distributed to employees who have a need for the card.
3. Prior to card issuance, each cardholder must participate in a training conducted by the Program Administrator to ensure the cardholder is aware of all duties and responsibilities associated with the possession and use of a State Liability P-Card. The training will also provide information regarding the process of how a cardholder can report a card lost, stolen and/or any fraudulent activity. The State and UNO policies will also be distributed during the training session. An annual training session is required by all employees, and is organized by Accounts Payable. The Program Administrator will contact cardholders with training details.

4. Each cardholder will complete a State Liability Purchasing Card Program Agreement Form annually. The Agreement Form outlines and highlights the responsibilities the cardholder has by possessing a P-Card. The Program Administrator shall maintain the original signed copies for all participants of the program, and copies of the signed forms will be provided to the cardholder.
5. All program participants must receive the State's online certification, achieving a score of at least 90. Failure to do so will prohibit an employee from participating in the program. The certification is due annually.
6. The Program Administrator determines appropriate cardholders and sets individual cardholder limits for single transactions and daily and cycle transaction limits. The SPL is \$1,000. Certain business transactions require higher limits exceeding \$1,000 and may be granted with approval from the Program Administrator up to \$5,000. The cardholder or cardholder's supervisor must request the increase in writing to the Program Administrator, explaining as to why the increase is needed. Business transactions that require higher limits exceeding \$5,000 may be requested from the Office of State Purchasing through an Exemption Request Form sent by the Program Administrator. When requesting approval for a higher SPL, be aware it is best practice to set the limit to the lowest necessary SPL needed for the individual's duties.
7. The Program Administrator request cards, monitors the issuance of cards, and will only issue one card per cardholder. The Program Administrator performs any maintenance necessary for cardholders.
8. In order to participate in the program, the University is mandated to implement WORKS Workflow. This system allows for an additional level of approval, beyond the cardholder and approver, allowing a second level for review. However, UNO has been given permission to use PeopleSoft financials instead of WORKS since it meets the State's minimum requirements for the Workflow process.
9. All P-Card transactions must have a detailed and itemized receipt and be in accordance with UNO's and the State's P-Card policies, and all UNO and State purchasing policies, rules, regulations, Louisiana statues and/or executive orders. The Secondary Program Administrator will review all P-Card charges to ensure the transactions are within all policies and procedures. Original receipts, signed pre-approval forms, signed logs, and the signed billing statement are sent to UNO's Accounts Payable Office before the payment due date. Electronic receipts and backup are scanned into PeopleSoft during the verification process.
10. It is imperative that the University comply with all guidelines issued by the Louisiana Property Assistance Agency (LPAA). In order to insure compliance, all equipment purchases exceeding \$1,000, as well as all laptop and desktop purchases, must be made via Purchase Order and not with the P-Card.
11. Vendors should address all shipped merchandise purchased on the P-Card to the cardholder's UNO address, not the cardholder's home address. If an item is shipped to an address that is not a UNO address, the purchase will be in violation of University Policy resulting in the cancelation of the card. The cardholder will also have to remit a payment for the charged item(s).
12. The Program Administrator will monitor cardholder accounts which are not active and adjust SPL's and monthly cycle limits accordingly based on possible change in needs. The card will be cancelled when not utilized in a twelve-month period. A card may only remain active, if dormant for a 12-month period, by justification and approval from the Office of State Purchasing. If approval is granted, the card must be suspended and profile changed to \$1 limit until future need for activation.
13. The Program Administrator will educate P-Card participants about UNO and State policies, and state sales tax requirements.
14. All Purchasing Card transactions are reconciled and approved in UNO's PeopleSoft Financials system. A PeopleSoft Purchasing Card Access Form must be completed to ensure the proper employees have PeopleSoft security. The completed form is signed by the cardholder's supervisor, and sent to the Program Administrator, who will request the correct PeopleSoft security through UNO's IT Office. The original signed forms are stored in Accounts Payable.
15. Four roles are assigned in the PeopleSoft Financials: CC_Reconciler, CC_Approver, CC_Administrator, and CC_Office_of_State_Purchasing_VW. The roles of reconciler and approver are identified on the PeopleSoft Purchasing Card Access Form, and approved by the cardholder's department. The same individual cannot reconcile and approve a transaction, and a cardholder cannot approve their own purchase. The administrator role has the authority to view and edit a cardholder's charge, and is determined by the Program Administrator. The administrative role is only giving to the Primary and Secondary Program Administrators. The Office of State Purchasing role is giving to the state and internal auditors, allowing the ability to view cardholders' transactions. A cardholder or approver cannot have the Administrator or Office of State Purchasing roles.
16. For each Purchasing Card charge, a cardholder must confirm they purchased the item or service. This is performed in PeopleSoft when the transaction is verified, and by the cardholder signing a Purchasing Card Log. All cardholder's Purchasing Card charges must be recorded on a Purchasing Card Log and signed by

the cardholder. The signed log and the cardholder's verification in PeopleSoft will suffice as confirmation the cardholder made the purchase. The completed log is uploaded in PeopleSoft with the itemized receipt. The total amount of the charge will become the cardholder's responsibility if a log is required but not completed and submitted.

17. All P-Card transactions must be pre-approved by the cardholder's supervisor prior to the cardholder making a purchase. The approval is performed on a Purchasing Card Pre-Approval Form. The form is completed by the cardholder, and states the cardholder's name, the items being purchased, and an estimated cost. The form is signed by the cardholder's supervisor, authorizing the cardholder to purchase the items listed on the form. The form is scanned in PeopleSoft Financials during the reconciliation process. If a Pre-Approval Form is not completed and approved for a specific transaction, prior to the transaction being made, the cardholder will be responsible for repaying UNO the total amount of the charge.
18. For each transaction, the cardholder must attach the original receipt and approved Pre-Approval Form to a Purchasing Card Log, and submit to Accounts Payable prior to the next billing cycle. Multiple charges can be included on one log. Each cardholder will receive a statement from Bank of America mailed to the cardholder's UNO work address. The statement must be signed by the cardholder and approver and submitted to AP prior to the next billing cycle to ensure all monthly charges are accounted for.
19. All P-Card purchases must be approved by someone other than the cardholder after the transaction is processed in PeopleSoft Financials. An approver also validates the correct speed key and expense account number is being used in PeopleSoft Financials. The cardholder's approver must be a supervisor of the cardholder.
20. A supervisor is defined as being at least one level higher than the cardholder. The approver must be the most logical supervisor who is the most familiar with the business case and appropriate business needs for the cardholder's transactions. If an approver is absent during the approval process, it is the approver's and cardholder's responsibility to inform the Primary or Secondary Program Administrator of the absence, who will appoint a temporary approver who meets the requirements stated above. The Administrator will notify the temporary supervisor of their responsibilities as an approver, and grant the approver role in PeopleSoft after a PeopleSoft Access form is completed and approved by the Dean / Director. The original supervisor will resume approving duties once returned from their absence.
21. Each card is assigned default Speed Key(s) approved by the cardholder's supervisor on the Enrollment Form to interface with UNO's PeopleSoft Financials system. All purchases will be charged against the approved Speed Key(s). These speed key(s) will be the only option a particular cardholder can choose when reconciling purchases in PeopleSoft Financials. If a grant is used as the speed key, the grant's expiration date must be provided. Along with selecting the correct speed key, the cardholder will also have to select the appropriate expense account number while reconciling a transaction.
22. If a speed key needs to be added or deleted, it is the responsibility of the cardholder and department to complete a Purchasing Card Maintenance Form. The form is submitted to Accounts Payable, and the Program Administrator who will make the appropriate changes. A written request by the cardholder's supervisor is also accepted. The request should outline the necessary changes and sent to the Primary and Secondary Program Administrator.
23. The Program Administrator maintains a list of all agency cardholders' and their approvers' names.
24. The Secondary Program Administrator determines allowable merchant category codes based on the cardholder's individual needs and the State's allowances, and will recommend changes to the Program Administrator. A Request for Exemption Form must be submitted by the Program Administrator to the Office of State Purchasing to open any MCC Codes which are classified as either "P" for prohibited or "R" for restricted. It is best practice to request the opening of a MCC Codes when absolutely necessary.
25. The University will maintain budgetary controls.
26. The Program Administrator is required to close an account if a cardholder transfers to a different department and does not have authority from the new department to have a Purchasing Card, and/or separates employment with the University. UNO Clearance Forms must be signed in a timely manner. Cardholders will be asked to return the Bank of America card to Business Affairs prior to end of employment. Cards should be delivered in person, not sent through campus mail.
27. The Secondary Program Administrator monitors the purchase activity for recovering of unauthorized charges and/or overage of allowances as defined in the current Office of State Purchasing procedures, UNO's Purchasing and Procurement Card procedures, and the current Small Purchase Executive Order. The cardholder must remit a payment to the University for unauthorized charges or overages by paying UNO's Bursar Office. If the payment is not remitted within two pay periods, the cardholder will be subjected to payroll

deduction as authorized by the cardholder's agreement form. Two unauthorized charges within a year can result in the card being revoked.

28. The Secondary Program Administrator enforces personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines, procedures, and the Agreement Form. The First Offense is a written notification from the Secondary Program Administrator who will also notify the supervisor / approver, and the Program Administrator. The Second Offense will result in the card being revoked, regardless if the purchase is intentional or accidental. If the cardholder disagrees with the decision, the cardholder has ten days to appeal. The cardholder submits the appeal, in writing, to their supervisor and the Program Administrator. In instances of card misuse, the cardholder will have two pay periods to resolve the matter or the amount can be deducted from cardholder's paycheck. The Secondary Program Administrator will monitor the activity to ensure the payment is made.
29. It is the cardholder's responsibility to ensure tax is not charged when applicable. The Secondary Program Administrator will monitor card transactions to ensure the University will be reimbursed for unauthorized State sales tax exempt purchases. If unauthorized tax is applied to a Purchasing Card purchase, the cardholder must request for the vendor to credit the tax on the next statement. If the vendor cannot do so, the unauthorized tax amount is owed by the cardholder to the University. The cardholder will have two pay periods to resolve the matter or the amount can be deducted from cardholder's paycheck.

~~State policy indicates UNO may exempt cardholders from obtaining a credit from the merchant for State sales tax charges of \$25 or less. UNO will monitor sales tax transactions to ensure corrective action is taken against repeat offenders. If unauthorized sales tax under \$25 is charged twice to the same cardholder, the taxable amount becomes the cardholder's responsibility to repay the University if the vendor cannot issue a credit by the next statement. The cardholder will have two pay periods to resolve the matter or the amount can be deducted from cardholder's paycheck. The card will be canceled if unauthorized tax is charged two times within a 12 month period, regardless of the sales tax amount.~~

30. Amazon purchases are allowed on the P-Card, if the charge is through a standalone business account and must not be combined with an individual's personal account. This allows UNO to access and view the accounts online while verifying all purchases were business related and email receipts were not altered. All charges must have an itemized and detailed receipt and shipped to UNO's campus. An item can never be shipped to a personal or non-work address. State tax is not allowed on Amazon purchases.
31. Charges to online accounts such as PayPal, EBay, etc. are allowed on the P-Card if the purchase is associated with a business, not an individual.
32. The Secondary Program Administrator will ensure cardholders and approvers promptly reconcile and approve transactions in PeopleSoft Financials, and review all transactions approved in PeopleSoft.
33. Monthly certifications that the procedures of the audit section of this policy have been conducted must be submitted to the Office of State Purchasing. The certification will indicate that the Program Administrator has generated the required reports, all requirements listed in policy have been completed, and necessary findings have been investigated, documented and handled appropriately.
34. The Program Administrator ensures statement payments are made prior to the due date.
35. All cardholder and supervisor's email addresses must match the cardholder's name, and be an official UNO email address, not a personal email.

C. Audits and Controls

The University is responsible for performing post audits of cardholder's transactions to monitor appropriate use, while verifying purchases are made in accordance of the current Office of State Purchasing procedures, UNO's Purchasing Card procedures, and the current Small Purchase Executive Order. All transactions MUST have a detailed receipt. The bank will provide reporting capabilities at no cost to the UNO. Auditing the disbursement of University funds for settlement of valid Purchasing Card claims is the responsibility of UNO's Accounts Payable Office. Departments using the Purchasing 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 card is granted by the appropriate Director, Dean, Department Head or Administrative Officer. The approval signifies the department and cardholder will comply with the following guidelines and internal controls:

- Departments will ensure separation of duties for reconciling and approving P-Card transactions. The same individual cannot reconcile and approve a charge, and a cardholder cannot approve their own charge.

- After the charge is approved by the department, the Secondary Program Administrator will audit the Purchasing Card transaction for propriety of purpose, proper documentation (pre-approval form, itemized receipts, invoices, etc.) valid speed key / expense account number, verifying transactions are not split to circumvent procurement card rules, and insuring all corrections and adjustments are made in a timely manner. Charges not in compliance with UNO and State policies will be reported to the cardholder's supervisor and the Program Administrator.

After processing the monthly statement remittance, all Purchasing Card entries and imaged supporting documentation are retained for each card transaction in an auditable state for a period of seven full 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. These files will be subject to periodic review by the Office of the Legislative Auditors and any other duly authorized auditor.

D. Audit Reports

The following reports, at a minimum, should be run on monthly basis by the Program Administrator:

1. **Card Decline Report** - shows all transactions which declined during a specified time period, including the reason for the decline. Example of card declines include the card may not have been activated, mcc group excluded, not enough money available, type of vendor not allowed, etc. This report is run by the Program Administrator before the first of every month who will contact each cardholder, if necessary, on the report to provide a written explanation as to why the transaction declined.
2. **Card Status Report** - shows the status of each card by listing the cardholder's name, profile and single transaction limit. The report verifies each cardholder is assigned the correct profile, SPL, and can be compared to UNO's active employee list to cancel necessary cards. The report is run by the Program Administrator.
3. **Same Day / Same Vendor Purchase** - transactions which occurred on the same day with the same vendor, by cardholder, with the amount totals more than the cardholder's single transaction limit. All transactions listed in the report should be justified for auditing purposes, and addressed accordingly up to and including cancellation of card. This report is run by the Program Administrator who will contact the cardholder to inquire as to why multiple same day transactions occurred.
4. **Visa IntelliLink Reports** – Visa provides audit reports that can be downloaded from their online system. A listing of the mandatory reports required to be run at least once a month can be found in Exhibit IV. IntelliLink's data / reports are available for a 27 rotating month period. Copies of the reports will be archived for seven full fiscal years.

When running these reports, it is the UNO's responsibility to not only review the data gathered, but to make certain that transactions are for a business purpose and have a legitimate business need for the cardholder. In the event that a transaction is being investigated, the cardholder must explain and justify in written the transaction being questioned. Based on the cardholder's explanation, UNO will address the situation accordingly.

All reports are to be used as a tool to assist the Primary and Secondary Program Administrators with determining which cardholders may need a refresher training course, counseling, cancellation of card, as well as, to determine possible changes to cardholders' limits, profiles, and MCC groups. UNO must obtain and archive the reports, along with any responses and justifications from the cardholder, for a seven full fiscal years.

E. Office of State Purchasing – PeopleSoft Access

To facilitate the continued use of PeopleSoft as an alternative to the use of WORKS Workflow, UNO will grant view access in PeopleSoft to provide similar transparency access offered in WORKS. View access will provide vouchers with accompanying receipts and authorizations. Specific queries will be provided for overall summary and detail access to data. An operational manual will assist with navigations and commands to access data.

F. Purchasing Card Cycle

All P-Card transactions must be pre-approved by the cardholder's supervisor prior to the cardholder making a purchase. The approval is performed on a Purchasing Card Pre-Approval Form. The form is completed by the cardholder, and states the cardholder's name, the items being purchased, and an estimated cost. The form is signed by the cardholder's supervisor, authorizing the cardholder to purchase the items listed on the form.

The cardholder presents their Purchasing Card to the supplier at the time of purchase once the approval to use the card is granted. The suppliers receive remuneration from Visa within two business days of requesting payment for merchandise provided.

The Purchasing Card's billing cycle starts on the 6th of each month and ends on the 5th of the following month (ex: January 6 – February 5). A payment is made to the bank, Bank of America, consuming of all agency transactions within a particular billing cycle. UNO must remit a payment within 25 days of the statement end date, 5th of the month. A cardholder never makes a payment directly to Bank of America.

A paper statement of all cardholder's monthly charges is mailed to UNO's Accounts Payable Office, and an electronic version can be downloaded on Bank of America's online site, Works.com. These files are used for reporting and reconciliation. A cardholder is mailed a copy of their monthly statement to their campus address. The cardholder's statement must be signed by the cardholder and approver and submitted to AP prior to the next billing cycle. Each cardholder can view their purchases on Works.com when a profile is established by the cardholder.

G. Payment Process

UNO will ensure all necessary procedures and controls are in place for prompt payment, reconciliation and cost distribution of charges and credits.

Within two business days of a purchase, an electronic file is sent to UNO from Bank of America containing payment details for cardholders' charges. The file is uploaded to PeopleSoft Financials daily by the Secondary Program Administrator. Please note a file can contain multiple transactions, and more than one file can be sent to UNO in a day. It is best practice to upload files daily. See Exhibit I for details on how transactions are uploaded.

All transactions must be reconciled and approved in PeopleSoft prior to the statement payment. The Secondary Program Administrator monitors all transactions to ensure the cardholder reconciles, and the supervisor / reviewer approve each charge. The reconcile and approval procedures are explained in detail in Exhibits II and III.

After the charge is reconciled and approved, the Secondary Program Administrator must perform the tasks outlined below in PeopleSoft:

1. Create a voucher for the all transactions. A voucher is generated manually or through a batch process. It is best practice to create vouchers as soon as the charge is approved. PeopleSoft will not produce a voucher until the charge is reconciled and approved by the cardholder / department. PeopleSoft creates one voucher for all transactions uploaded during a single day. Ex: If multiple files or a file containing several charges is uploaded in one day, a single voucher will be created with multiple lines. Each line will represent a Purchasing Card charge.
2. Budget check all vouchers. By creating vouchers daily, the budget check process is automatically completed over night. If needed, vouchers can be budget checked manually or through a batch process.
3. Post all vouchers manually or through a batch process.
4. After all vouchers for a billing statement's cycle are created, verify the statement's payment due amount matches the total amount of vouchers posted. If there is any discrepancy, make certain all lines on the statement have a voucher created. If needed, contact BOA or cardholder(s) if a discrepancy cannot be rectified.
5. Indicate the form of payment for all vouchers within the billing statement (ex: bank draft, check, or wire).

A billing cycle's payment is due 25 days from the statement end date, which is the 30th of every month. UNO will always make the statement payment. The cardholder will never make a payment to Bank of America, regardless of the situation.

UNO has established an automated draft to occur as Bank of America's form of payment. The draft takes place on the 30th of the month, or the last open business day if the 30th is a weekend or holiday. The draft amount is verified by the Primary and Secondary Program Administrators, and must match the remittance amount due listed on the paper statement and online bill downloaded from Works.com. If there is a discrepancy with the draft amount, the Secondary Program Administrator will notify Bank of America to resolve the issue, and contact the Program Administrator and UNO's General Accounting Office.

The Program Administrator will ensure enough funding is available when the draft is completed. The draft is approved by Business Affairs through UNO's Automatic Debit Form. Two of UNO's authorized check signers must sign the form.

Other acceptable forms of payment are a check or wire transmittal, in which UNO's internal procedures must be followed for each individual method.

The cardholder will never make a payment directly to the bank in the event that an unauthorized charge is placed on the card. If the payment is made directly to the bank, it will cause the monthly statement billing file to be out of balance and agency will have to determine the cause. Report any unauthorized charges to the Secondary Program Administrator immediately.

VI. SUPERVISOR / APPROVER RESPONSIBILITIES

A cardholder's supervisor / approver must approve all Purchasing Card transactions, pre and post purchase. All P-Card purchases must be approved by someone other than the cardholder. For example, if a cardholder reconciles, they cannot approve the transaction. A transaction can never be approved by the cardholder. An approver also validates the correct speed key and expense account number is being used.

The cardholder's approver must be a supervisor of the cardholder. A supervisor is defined as being at least one level higher than the cardholder. The approver must be the most logical supervisor who is the most familiar with the business case and appropriate business needs for the cardholder's transactions.

If an approver is absent during the approval process, it is the approver's and cardholder's responsibility to inform the Primary or Secondary Program Administrator of the absence, who will appoint a temporary approver who meets the requirements stated above. The Administrator will notify the temporary supervisor of their responsibilities as an approver, and grant the approver role in PeopleSoft after a PeopleSoft Access form is completed and approved by the Dean / Director. The original supervisor will resume approving duties once returned from their absence.

All P-Card transactions must be pre-approved by the cardholder's supervisor prior to the cardholder making a purchase. The approval is performed on a Purchasing Card Pre-Approval Form. The form is completed by the cardholder, and states the cardholder's name, the items being purchased, and an estimated cost. The form is signed by the cardholder's supervisor, authorizing the cardholder to purchase the items listed on the form. The form is scanned in PeopleSoft Financials during the reconciliation process, along with the itemized receipt and supporting documentation. The cardholder must attach the original receipt and approved Pre-Approval Form to the Purchasing Card Log, and submit to Accounts Payable prior to the next billing cycle, along with the monthly statement signed by the cardholder and approver.

The post purchase approval process is completed through UNO's PeopleSoft Financials system. In PeopleSoft, the supervisor / approver is notified when a transaction is ready for approval via an email. The email is automatically generated after the cardholder reconciles the transaction. The email contains a link which leads directly to the approval page. The PeopleSoft navigation to the approval page is Purchasing – Procurement Cards – Reconcile – Reconcile Statement. An approver can also access the reconcile page by selecting the "Worklist" link on the top right of the PeopleSoft Financials page.

While approving, the supervisor / approver must ensure each transaction:

- Was approved prior to the purchase being made.
- Has an appropriate business purpose, fits the cardholder's business needs, and is audited including a review of all supporting documentation.
- Is in compliance with all purchasing rules and regulations, along with UNO and State Purchasing Office's Purchasing Card policies.
- Does not include State tax for purchases made in Louisiana, as this program is State tax exempt.
- Is not a duplication of personal request and / or reimbursement.

The supervisor / approver must make certain the transaction details are correctly entered in PeopleSoft Financials. Below are the items that should be reviewed:

- The correct expense account number and speed key is entered, i.e. chartfield combination is valid
- In the comment section, a comment is entered describing the purchase. A new comment can be added by the supervisor / reviewer if needed, but a saved comment should never be deleted.
- A detailed receipt is uploaded in the comment section for each transaction. The receipt must be itemized containing the date, line description of the item purchased, and the shipping address if applicable.
- All supporting documentation must be included, including the Pre-Approval Form
- A completed Purchasing Card log is signed by the cardholder and uploaded with the itemized receipt and supporting documentation. The signed log confirms the cardholder made the Purchasing Card charge.
- The receipt's purchase amount matches the transaction amount.
- The transaction's information uploaded, such as the vendor name and amount, are correct.

Once all items are reviewed and verified, the transaction is approved and saved.

If a transaction does not meet the items above, the Secondary Program Administrator must be notified. The cardholder or the supervisor / approver will not be able to edit a transaction's data in PeopleSoft after the charge is reconciled and saved. The specifics of the supervisor / approver approval process are found in Exhibit III.

Additional Supervisor / Approver responsibilities are listed below.

1. Obtain annual approver certification through the State's online certification training program in which a passing grade of at least 90 must be obtained.
2. Obtain a program training and sign an Approver Agreement Form, annually, with originals given to the Program Administrator along with approver receiving a copy.
3. Obtain, review and understand the State and UNO policies and all applicable rules, regulations, policies, procedures, guidelines, statutes, executive orders and PPM49, if applicable.
4. Keep well informed of program updates sent from the Program Administrators or anyone associated with the State P-Card Program.
5. Ensure each transaction is reconciled by the cardholder within five days of the initial email notification, and each transaction is approved within five days of being notified the charge is ready for approval.
6. All original receipts, Pre-Approval Forms, Purchasing Card Logs, along with the cardholder and approver signed Bank of America monthly billing statement are sent to UNO's Accounts Payable Office for review, where the documentation will be maintained in one central location. Even though original receipts are sent to Accounts Payable, it is required that all receipts and documentation are scanned into PeopleSoft Financials.
7. Immediately report any fraud or misuse, whether actual, suspected or personal charges to the Program and Secondary Administrators. An approver will participate in any disciplinary actions which may be deemed appropriate, if necessary.
8. Notify program administrator, immediately, upon separation, change in department/section or during extended leave for the approver and any cardholders in which you are the approver. Along with the Program Administrator, complete an exit review with the cardholder of their transactions, supporting documentation and receipts, as well as, obtaining necessary signatures prior to departure. Upon the approver's separation or extended leave, identify an appropriate replacement as approver for the cardholder.
9. Ensure the P-Card is obtained from the employee upon separation or change in department/section, and return the card to the Program Administrator. Ensure the Program Administrator makes necessary changes to cancel the card. If the approver does not approve any other employees, PeopleSoft access will be deleted as well.
10. Either the approver or the cardholder notifies the Program Administrator if card is lost, stolen or has fraudulent charges. Ensure the cardholder immediately notifies Bank of America as well.
11. Review, at a minimum annually, all cardholders which the approver is designated as an approver along with profile limits to ensure appropriate utilization of the card and program intent. This will ensure all cardholder's limits, MCC Codes, etc., are working properly for the cardholder. If limits or codes are not allowing the cardholder to perform their duties, the approver should contact the Program Administrator to make necessary adjustments.
12. Ensure the cardholder is never a final approver of their own transactions.

13. Secure all assigned WORKS application User IDs and passwords. Never share User IDs and passwords, leave the work area while logged into the system, or leave log-in information in an unsecure area.
14. Understand that failure to properly fulfill responsibilities as a P-Card approver could result, at a minimum, in the following:
 - a. Written counseling which would be placed in the employee's file for a minimum of 12 months.
 - b. Consultation with the Program Administrators, and possibly UNO's President's Office and Office of Internal Audit.
 - c. Disciplinary actions, up to and including termination of employment.
 - d. Legal actions, as allowed by the fullest extent of the law.

VII. STEPS IN OBTAINING A PURCHASING VISA CARD

Each cardholder will complete a UNO Cardholder Enrollment Form and State Liability Purchasing Card Program Agreement Form annually. The Enrollment Form grants an employee permission to receive a Purchasing Card by their Director, Chair, or Dean. The Agreement Form outlines and highlights the responsibilities the cardholder has by possessing a P-Card. Also, a PeopleSoft Purchasing Card Access Request Form must be completed and submitted to the Program Administrator. All forms will be distributed during the Purchasing Card training session, found online on the Purchasing Card website, or picked up in the Accounts Payable Department. The Program Administrator shall maintain the original signed for all participants of the program, and copies of the signed forms will be provided to the cardholder.

All program participants must receive the State's online certification, achieving a score of at least 90. Failure to do so will prohibit an employee from participating in the program. The certification is due annually.

Transactions are reconciled and approved in PeopleSoft Financials. A PeopleSoft Purchasing Card Access Request Form must be completed to ensure the proper employees have the correct PeopleSoft security, and is signed by the cardholder's supervisor. The completed form is sent to the Program Administrator who will request the security through UNO's IT Department. The form establishes roles (reconciler and approver) during the reconcile process in PeopleSoft.

The cardholder must complete a training session. It is here where the rules, regulations and policies of the Purchasing Card will be explained. The Program Administrator will conduct the training sessions. Contact the Program Administrator for available training session times.

Once the training is completed and all forms are received, the card will be requested by the Program Administrator. Bank of America will send the card directly to the Program Administrator in approximately 5 days. When card is delivered to Accounts Payable, the Program Administration will enter the cardholder's profile into PeopleSoft with the 16-digit card number. Speed keys listed on the enrollment form are entered with the corresponding card number with the employee's EMPLID number. Employee's UNO email will be utilized for all PeopleSoft notifications. If the card is sent directly to the department, please inform the Program Administrator immediately. The Program Administrator will contact the cardholder to pick up the card in UNO's Accounts Payable Office. The cardholder will sign the Purchasing Card immediately upon receipt. The cardholder will sign an acknowledging sheet in Accounts Payable when the card is received.

VIII. CARDHOLDER'S RESPONSIBILITIES

A. General Responsibilities

1. The Purchasing Card is used for payment of materials up to \$1,000 (including shipping and handling charges) within the current Office of State Purchasing procedures, UNO's Purchasing Card procedures and the current Small Purchase Executive Order. The purchase must be for UNO Business only, not for personal use.
2. The transaction and credit limits on the card are approved by the Program Administrator, who delegates the expenditure and purchasing authority to the authorized cardholder, up to \$1,000 SPL. It is the responsibility of the cardholder to verify sufficient funding exists in the specified budget and expenditure

code prior to initiating the Purchasing Card transaction. Certain business transactions that require higher SPL limits exceeding \$1,000 may be granted with approval of the Program Administrator up to \$5,000. Business transactions that require higher SPL limits exceeding \$5,000 may be granted with approval of the Request for Exception Form from Office of State Purchasing. However, when requesting approval for a higher SPL be aware that it is best practice to limit the amount to the lowest necessary SPL needed for the duties of that individual.

3. It is imperative that the University comply with all guidelines issued by the Louisiana Property Assistance Agency (LPAA). In order to insure compliance, all equipment purchases exceeding \$1,000, as well as all laptop and desktop purchases, must be made via Purchase Order.
4. Cardholders cannot split a transaction into two or more transactions to get below the single transaction limit (\$1,000). Violation of this policy may result in cancellation of the card.
5. Use for official state business only. Never use for personal, non-business expenses for any reason.
6. The Purchasing Card is limited to the person whose name is embossed on the card. The P-Card shall not be used to pay for another or loaned to another person to pay for official or non-official business expenses. The only exception is a supervisor or department's business manager is allowed to use their card to purchase a conference registration fee for another employee in their department. Conference payments must abide by PPM-49, the Office of State Travel's travel policy. Individual memberships are not allowed. Institutional memberships are allowed.
7. The card may not be transferred, assigned to or used by anyone other than the designated cardholder.
8. The cardholder will surrender the Purchasing Card upon request to The University of New Orleans or any authorized agent of Bank of America if necessary.
9. The cardholder will attend a training class and sign a State's Agreement Form and UNO's Enrollment Form prior to receiving card acknowledging the cardholder's responsibilities. The agreement form and training is completed annually.
10. Obtain annual cardholder certification through the State's online certification training program receiving a passing grade of at least 90 prior to possess or continuing to possess a Purchasing Card.
11. A PeopleSoft Purchasing Card Access Request Form is completed establishing the card's roles, Reconciler and Approver. The form also grants employees proper security in PeopleSoft.
12. Recognize that the Purchasing Card is the property of the State of Louisiana, and the cardholder is responsible for the physical security and control of the Purchasing Card and its appropriate use. The cardholder is also responsible for maintaining the security of card data, such as the account number, the expiration date, and the card verification code, the 3-digit security code located on the back of the card.
13. The cardholder shall never send a copy of their card if requested by a merchant. If this is required for payment, the cardholder must use another form of payment other than the Purchasing Card.
14. Never put the full Purchasing Card account number in emails, fax, reports, memo, etc. If designation of an account is necessary, only the last four or eight digits of the account is allowed.
15. Do not pay Louisiana State sales taxes on purchases with this card, since it is a State liability.
16. Never, under any situation, use the Purchasing Card to access cash or accept cash in lieu of a credit.
17. Never use the Purchasing Card for gift cards/gift certificates as they are considered cash and taxable, or alcohol, food or entertainment services.
18. Never use the card to avoid procurement or payment procedures.
19. Never use for travel expenses. The only travel expense allowed is conference registrations (not individual memberships). As stated in #6 above, a supervisor or business manager is allowed to use their card to purchase a conference registration fee for another employee in their department. Memberships are not allowed and conference charges must follow PPM-49.
20. Never use for fuel and maintenance.
21. All P-Card transactions must be pre-approved by the cardholder's supervisor prior to the cardholder making a purchase. The approval is performed on a Purchasing Card Pre-Approval Form. The form is completed by the cardholder, and states the cardholder's name, the items being purchased, and an estimated cost. The form is signed by the cardholder's supervisor, authorizing the cardholder to purchase the items listed on the form. The form is scanned in PeopleSoft Financials during the reconciliation process, along with the itemized receipt and supporting documentation. The cardholder must attach the original receipt and approved Pre-Approval Form to the Purchasing Card Log, and submit to Accounts Payable prior to the next billing cycle.

22. Reconcile / Verify Purchasing Card Transactions in PeopleSoft Financials within five days of receiving the PeopleSoft email notification. This includes charges and credits. While reconciling a transaction, ensure the following items are correct:
 - a. Amount
 - b. Vendor
 - c. Speed Key and Expense Account number are entered correctly (chartfield combination is valid).
23. An itemized receipt, supporting documentation, the Pre-Approval Form, Purchasing Card Log, and special approvals are needed for all transactions, and must be uploaded in PeopleSoft while reconciling the charge. The original receipt, all backup, and the signed billing statement are sent to Accounts Payable by the start of the next billing cycle. A copy of the receipt, log, and pre-approval form must be uploaded in PeopleSoft, despite the originals being sent to Accounts Payable. Failure to provide a receipt can result in the cancellation of the cardholder's Purchasing Card, and the cardholder will be responsible for repaying UNO for the purchase amount. When sending original receipts to Accounts Payable, attach the receipt, Pre-Approval Form, and all other supporting documentation to the Purchasing Card Log, ensuring the receipt is not misplaced.
24. The cardholder must submit a signed monthly billing statement from BOA prior to the start of the next billing cycle. The billing statement is mailed to the cardholder's department address. Once reviewed, reconciled, and signed by the cardholder, the original statement is sent to their approver for their signature, and finally submitted to Accounts Payable for their review.
25. For each Purchasing Card charge, a cardholder must confirm they purchased the item or service. This is performed in PeopleSoft when the transaction is verified and by the cardholder signing a Purchasing Card Log. All cardholder's P-Card charges must be recorded on a Purchasing Card Log and signed by the cardholder. The signed log along with PeopleSoft verification will suffice as confirmation the cardholder made the purchase. The completed log is uploaded in PeopleSoft with the itemized receipt. The total amount of the charge will become the cardholder's responsibility if a log is required but not completed and submitted.
26. A comment must be entered describing each purchase in PeopleSoft. Multiple comments can be added, but a saved comment should never be deleted. Comments should include at a minimum the purpose of the purchase, for whom the purchase was made, and any other relevant information need to allow outside parties to determine the expense is business related.
27. Never make a payment directly to the bank in the event that an unauthorized charge is placed on the card. If the payment is made directly to the bank, it will cause the monthly statement billing file to be out of balance and UNO will have to determine the cause. Report any unauthorized charges to the Secondary Program Administrator immediately.
28. Notify the Program and Secondary Administrators if fraudulent charges are noticed, as the card may need to be cancelled and another card issued.
29. Notify Program and Secondary Administrators if use of a card has changed and if lower or higher limits are necessary.
30. Immediately report lost / stolen cards to Bank of America 1-888-449-2273 and the Program Administrator.
31. Secure assigned WORKS application User IDs. Never share User IDs and passwords, leave a work area while logged into the system, or leave log-in information in an unsecure area.
32. The University of New Orleans retains the right to cancel a cardholder's privileges. Cards may be revoked for misuse or non-compliance with procedures or the Cardholder's Agreement Form. The First Offense is a written notification from the Secondary Program Administrator who will also notify the supervisor / approver and the Program Administrator. The Second Offense will result in the card being revoked, regardless if the purchase is intentional or accidental. If the cardholder disagrees with the decision, the cardholder has ten days to appeal. The cardholder submits the appeal, in writing, to their supervisor and the Program Administrator. In instances of card misuse, the cardholder will have two pay periods to resolve the matter or the amount can be deducted from cardholder's paycheck. The Secondary Program Administrator will monitor the activity to ensure the payment is made.

B. How The Card May Be Used

Cardholders may purchase materials up to \$1,000 per transaction (including shipping and handling) within the current Office of State Purchasing procedures, UNO's Purchasing Card procedures and the current Small Purchase Executive Order. The P-Card may be used for any purchase of materials provided that:

1. Approval is granted by the cardholder's supervisor prior to a transaction being made on a Purchasing Card Pre-Approval Form.
2. The transaction does not exceed \$1,000, including shipping and handling charges. This includes not splitting a transaction into two or more transactions to get below the \$1,000 limit.
3. The transaction does not cause the monthly spending limit to exceed.
4. The transaction does not fall within one of the excluded merchant groups or spending categories, nor does not involve a purchase of one of the types listed below:
 - Alcoholic beverages
 - Cash advances, cash instruments, cash refunds
 - Christmas cards and other similar communications
 - Contract purchases
 - Controlled substances (prescription drugs, narcotics, etc.)
 - Entertainment costs - ski tickets, tours, etc.
 - Food, beverages & meals
 - Gifts (includes Gift Cards and Gift Certificates), Prizes
 - Honorariums
 - Personal, Professional, Consulting, & Social Services Contracts
 - Services and/or 1099 Reporting Vendors
 - Personal purchases
 - Professional Certification Fees (AIA, CPA, CPM, CPPB, CPPO, LLP, PE, etc.)
 - Memberships in Civic and Community organizations (i.e. Chamber of Commerce)
 - Postage stamps
 - Travel (the only travel allowed are conference registration fees and must abide by PPM-49)
 - PayPal and third party processor transactions are not allowed if purchased through an individual (not a company). If a company's payment mechanism is processed through PayPal or a third party processor, the purchase is allowed.
 - Laptop, Desktop, Tablet (iPad)
 - Louisiana State Sales Tax

Certain business transactions require higher SPL limits exceeding \$1,000 and may be granted with approval from the Program Administrator up to \$5,000. Transactions requiring higher SPL limits exceeding \$5,000 may be granted with approval of the Request for Exception Form from the Office of State Purchasing. The Program Administrator will submit the form on behalf of the cardholder. When requesting approval for a higher SPL, be aware it is best practice to limit the SPL to the lowest amount needed for the duties of the individual.

It is imperative that the University comply with all guidelines issued by the Louisiana Property Assistance Agency (LPAA). In order to insure compliance, all equipment purchases exceeding \$1,000, as well as all laptop and desktop purchases, must be made via Purchase Order.

C. Complete Documentation

Cardholders must ensure documentation is adequate and sufficient to adhere to UNO and State Purchasing guidelines and Accounting guidelines for recording of expenditures in UNO's accounting system. The cardholders and approvers / supervisors will verify receipts and approve purchases by confirming:

- The documentation is acceptable for each transaction. A detailed, itemized receipt must be uploaded in PeopleSoft Financials.
- The itemized original receipt is sent to Accounts Payable before the next billing cycle start date. When sending original receipts to Accounts Payable, attach the receipt, Pre-Approval Form and all other supporting documentation to the Purchasing Card Log.
- The purchase is for official state business and approved by the supervisor prior to purchase.
- The transaction is in compliance with all appropriate rules and regulations
- All documentation has been reviewed and is approved.

Documentation is required for all purchases and credits. For items purchased at a place of business, the cardholder should obtain the customer copy of the receipt. When ordering by telephone or fax, the cardholder must obtain a packing list or similar document describing and detailing the transaction. For purchases such as registrations, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used. Acceptable documentation must include the name of the vendor, date, a line description or each item being purchased, price of every item being purchased, and the total amount being charged.

For internet purchases, the printout of the order confirmation showing the order details or the shipping document is acceptable, if it shows the name of the vendor, date, a line description or each item being purchased, price of every item being purchased, and the total amount being charged.

For all purchases, the shipping address must be a UNO address if an item is sent to the cardholder. The purchase cannot be mailed to the cardholder's personal address.

If a receipt or acceptable documentation listed above is not provided for a Purchasing Card purchase, the cardholder will be notified in written that he / she is responsible for the amount of the transaction by remitting a payment to UNO's Bursar Office. If the issue is not resolved within two pay periods, the cardholder will be subject to payroll deduction. Failure to provide a receipt or complete documentation will result in the cancellation of the cardholder's card.

For each Purchasing Card charge, a cardholder must confirm they purchased the item or service. This is performed in PeopleSoft when the transaction is verified, and by the cardholder signing a Purchasing Card Log. All cardholder's Purchasing Card charges must be recorded on a Purchasing Card Log and signed by the cardholder. The signed log and the verification in PeopleSoft will suffice as confirmation the cardholder made the purchase. The completed log is uploaded in PeopleSoft with the itemized receipt. The total amount of the charge will become the cardholder's responsibility if a log is required but not completed and submitted.

UNO will maintain a file of all supporting documentation in accordance with record retention laws. This file will be subject to periodic review by the Office of the Legislative Auditors and any other duly authorized auditor.

All supporting documentation, invoices, and any findings and justifications must be sent to UNO's Accounts Payable's Office, where it is stored for seven full fiscal years. The files must be easily obtainable and will be subject to review by the Office of State Purchasing, the Louisiana Legislative Auditors Office and any other duly authorized auditor.

D. Ordering and Receiving of Materials

The cardholder is responsible for ensuring receipt of materials and resolving any receiving discrepancies or damaged goods issues.

When ordering materials, the cardholder will first obtain approval from their supervisor to make the purchase. After approval is granted, the cardholder will make certain the supplier accepts Visa credit cards. The card is used for payments up to \$1,000. Ask the supplier to calculate the total value of the order, including shipping, handling charges and freight costs. Advise vendor that The University of New Orleans is tax exempt. If the total charge is over \$1,000, the card cannot be used, unless granted approval by the Program Administrator. Do not split a transaction into two or more transactions to get below the single transaction limit (\$1,000). Violation of this policy will result in cancellation of your card.

Obtain from the supplier a sales receipt or invoice which itemizes the order. Retain this documentation for reconciling purposes and approving the transaction.

Vendors should address all merchandise purchased on the P-Card to the cardholder's UNO address, not the cardholder's home address. If an item is shipped to an address other than an UNO address, the purchase will be in violation of University Policy resulting in the possible cancellation of the card. The cardholder will also have to remit a payment for the charged item(s).

For fiscal year end purchases, date of merchandise receipt is required.

If an item is returned resulting in a credit, both the charge and credit must be reconciled in PeopleSoft. By reconciling both, a voucher will be created for each transaction, documenting both transactions.

E. Telephone Orders

The cardholder must provide the supplier / vendor with their complete shipping instructions and campus address. As stated in the Ordering and Receiving Materials section above, vendors should address all merchandise purchased on the Purchasing Card to the cardholder's UNO address, not the cardholder's home address. For fiscal year end purchases, date of merchandise receipt is required.

When ordering via telephone, instruct the supplier to:

- Include in the delivery package a sales receipt, invoice or the charge slip itemizing the order.
- Send any sales receipt or invoice directly to the cardholder rather than UNO's Accounts Payable or Purchasing Offices. This will avoid the possibility of having the same invoice paid twice.
- UNO is Louisiana State Sales Tax exempt when applicable.

F. Card Receives Denial

If a merchant advises the card approval has been denied, it is most likely a violation of one of the established levels of authority checks listed below:

- The purchase exceeds the single transaction limit.
- The account is over the spending limit.
- The purchase is a violation of a Merchant Group / Spending Category Code or a Merchant Category Code is prohibited.

The supplier will not have information related to the reason for denial, nor does the cardholder have the authority to obtain this information. If a transaction is denied, the cardholder should contact the for support who will contact Bank of America to obtain information on the denial. If a charge declines, the cardholder should not re-swipe the card, and the merchant should be advised not to attempt to process the payment until the situation is rectified.

G. Lost or Stolen Cards

The cardholder must report lost or stolen cards to Bank of America first, and the Program Administrator immediately after. The bank will cancel the card and forward a replacement card to the Program Administrator within five business days. Lost or stolen cards are reported to Bank of America by calling 888-449-2273. The University's bank account representative should be notified by the Program Administrator as soon as possible.

H. Termination of Employment

It is the cardholder's responsibility to notify the Program Administrator upon termination of employment from the University. The use of the card should be discontinued immediately upon notification of separation. Cardholder must agree to complete an exit interview with their supervisor/approver and return their purchase card prior to the cardholder leaving the University. The card should be delivered to the Program Administrator. Do not send the card through campus mail.

I. FMLA, Sabbatical, and Other Extended Periods of Leave

The cardholder must notify the Program Administrator when anticipating and/or prior to his or her instances of extended leave (FMLA, Sabbatical, etc.). The Program Administrator will lower the limit or cancel card.

J. Department / Speed Key Change

The cardholder must notify the Program Administrator of his or her change in department or Speed Key(s) by completing a Cardholder Maintenance Form, or by requesting the change in writing.

IX. CARD MISUSE

A. Fraud Purchase

A fraud purchase is any use of the Purchasing Card which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others.

An employee suspected of having misused the Purchasing Card with the intent to defraud the State will be subjected to an investigation. Should the investigation result in findings which indicate the actions of the employee have caused impairment to the State service, and should those findings be sufficient to support such action, the employee will be subject to disciplinary action, including the card being canceled, and notification to UNO's Office of Internal Audit. The nature of the disciplinary action will be the prerogative 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 and the Director of the Office of State Purchasing. The employee should be made to pay for the fraud item purchased, and the card will be canceled. If the balance is still outstanding after two pay periods, the cardholder will be subjected to payroll deduction.

B. Non-Approved Purchase

A non-approved purchase is a transaction made by the cardholder for which payment by the State is unapproved. A non-approved purchase differs from a fraud purchase in that it is a non-intentional misuse of the Purchasing Card with no intent to deceive UNO for personal gain or for the personal gain of others. A non-approved charge is generally the result of a miscommunication between a supervisor and the cardholder, and could occur when the cardholder mistakenly uses the Purchasing Card rather than a personal card.

When a non-approved purchase occurs, the cardholder should be counseled to use more care in handling the Purchasing Card. The counseling shall be in writing and maintained in the employee's file for no longer than one year unless another incident occurs. The employee will pay for the item purchased inappropriately. If the item is still outstanding after two pay periods, the cardholder will be subjected to payroll deduction. Should another incident of a non-approved purchase occur within a 12-month period, the Purchasing Card will be revoked, regardless if the charge is accidental or intentional.

C. Merchant Forced Transactions

Commercial cards are accepted by a variety of merchants that process transactions only if approved by the issuing bank, thereby abiding by the card controls in place. Merchants processing transactions typically use a two-step process:

1. Merchant authorizes transactions against card controls (MCC, limits, exp date, etc.) and if approved, receives an authorization number.
2. Merchant submits the transactions for payment from the bank.

In rare instances, merchants will circumvent the authorization process and only perform step 2. This means that the merchant did not authorize the transaction against the card controls and therefore did not receive an authorization number. If this occurs, the merchant has forfeited all dispute rights and the transaction can be disputed unless the merchant can provide a valid authorization number. If a valid authorization number is not provided, the dispute will be resolved in the cardholder's favor.

D. Card Security

Each cardholder is responsible for the security of their Purchasing Card, and therefore should:

- Never display the account number around their work area. Always keep in a secure place at all times.
- Never give card account number to someone else or send full account numbers in email or memo.
- Never display WORKS and PeopleSoft User IDs and passwords around work area.

X. DISPUTED AND QUESTIONED ITEMS

The cardholder is responsible for ensuring receipt of materials, resolving any receiving discrepancies or damaged goods issues, settling any disputes, clearing erroneous charges, and requesting credit for returned merchandise directly with the supplier.

The cardholder should contact the supplier to resolve any outstanding issues. Most billing problems can be resolved expeditiously in this manner. If the cardholder is unable to reach an agreement with the supplier, the cardholder should complete and submit a Bank of America's Statement of Disputed Items Form within sixty (60) days of the date of the statement on which the questioned item appears. Contact the Program Administrator to inform of the situation and if an acceptable resolution is not obtained. The Program Administrator can assist in the completion of the dispute form. Please note tax is NOT a disputable item with Bank of America. If a credit is issued, both the charge and credit must be reconciled in PeopleSoft.

XI. LOUISIANA SALES TAX

Charges are a direct liability of the State, therefore, Louisiana State sales tax should not be charged to card purchases. Cardholders should make every effort at the time of purchase to prevent being charged State sales tax. The tax exempt number is printed on the front of the Purchasing Card, and the cardholder should submit a Louisiana State Tax Exempt Form to the vendor prior to making the purchase. The cardholder will notify the vendor before the purchase is processed that the purchase is State sales tax exempt.

In the event state sales tax is charged, the cardholder will be responsible to have the vendor / merchant (not Bank of America) issue a credit to the cardholder's account by the next statement period. If the credit cannot be issued, the cardholder is responsible for the tax. The cardholder will be subjected to payroll deduction if the balance is not cleared within two pay periods. If a credit is issued, the original amount and credit is reconciled in PeopleSoft.

~~State Policy indicates cardholders should not pay Louisiana State sales tax. However, UNO may exempt cardholders from obtaining a credit from the vendor for State sales tax charges of \$25 or less. If unauthorized sales tax under \$25 is charged twice to the same cardholder, the tax becomes the cardholder's responsibility to repay UNO if the vendor cannot issue a credit by the next statement. The cardholder will have two pay periods to resolve the matter or the amount can be deducted from the cardholder's paycheck. The card will be voided if unauthorized tax is charged twice within a 12 month period, regardless of the state sales tax amount.~~

XII. RECONCILIATION, COST DISTRIBUTION, APPROVAL

The University will ensure necessary procedures and controls are in place for prompt payment, reconciliation and cost distribution of charges and credits. University policies and procedures must be followed, and is available on Accounts Payable's website and distributed during the Purchasing Card training session.

The following tasks are completed in UNO's PeopleSoft Financials system:

- Transaction reconciliation. This includes entering the cost distribution (speed key and expense account number) and uploading a receipt, Pre-Approval Form, and Purchasing Card Log for each purchase.
- Approval of purchases and chartfield combination.
- Cardholder / Approver signing the billing statement and submitting to AP prior to the next billing cycle.
- Gathering data to create monthly statement payment to Bank of America.

The primary responsibility for reconciling and approving charges rests with the cardholder and their supervisor. The cardholder must verify sufficient funding exists in the specified budget for all Purchasing Card transactions prior to making a purchase.

For each Purchasing Card charge, a cardholder must confirm they purchased the item or service. This is performed in PeopleSoft when the transaction is verified, and by the cardholder signing a Purchasing Card Log. All cardholder's Purchasing Card charges must be recorded on a Purchasing Card Log and signed by the cardholder. The signed log and the verification in PeopleSoft will suffice as confirmation the cardholder made the purchase. The completed log is uploaded in PeopleSoft with the itemized receipt. The total amount of the charge will become the cardholder's responsibility if a log is required but not completed and submitted.

A. Reconciling and Cost Distribution

After a transaction is charged on the Purchasing Card, Visa will also send the details of each charge to UNO within two business days through a secure file. The Secondary Program Administrator will upload files in PeopleSoft daily. Details of the PeopleSoft upload process are found in Exhibit I.

An email is sent to the cardholder from PeopleSoft after the charge is uploaded stating a purchase is waiting to be reconciled. All transactions must be reconciled in PeopleSoft within five days of the email notification.

For each transaction, a receipt or documentation must be obtained indicating the date of purchase, the service provided, vendor's name, description of the item, amount, and receipt date. The receipt is uploaded in PeopleSoft by the cardholder during the reconcile process.

A Purchasing Card Log must be completed and signed by the cardholder for all Purchasing Card charges. The log is uploaded in PeopleSoft by the cardholder during the reconcile process.

All supporting documentation and special requests are uploaded in PeopleSoft.

The original log, pre-approval form, receipt, and all supporting documentation and special request are submitted to Accounts Payable before the next billing cycle start date for each transaction, along with the cardholder's signed billing statement.

Comments should be entered in PeopleSoft describing the purpose of purchase, for whom the purchase was made, and any other relevant information that would allow an outside party to determine that the expense was business related.

The cost distribution (speed key and expense account number) is entered during reconciliation in PeopleSoft. It is the cardholder's responsibility that the correct cost distribution data is entered. The only speed keys made available in PeopleSoft are the approved speed keys from the Cardholder Enrollment Form, the Maintenance Form or written approval from the cardholder's approver / supervisor.

The cardholder must ensure the transaction details uploaded in PeopleSoft are accurate. For example, the amount and vendor name is correct.

Instructions and specific details of the entire PeopleSoft reconciliation process can be found in Exhibit II.

B. Approving

Someone other than the cardholder, who has been designated as their approver, must always sign off on all of their P-Card charges. ~~For example, if a cardholder reconciles, they cannot approve the transaction. A transaction can never be approved by the cardholder.~~ However, if the Cardholder makes a purchase on behalf of their Approver, then a third level of approval will be needed from the Approver's supervisor.

The cardholder's approver must be a supervisor of the cardholder. A supervisor is defined as being at least one level higher than the cardholder. The approver must be the most logical supervisor who is the most familiar with the business case and appropriate business needs for the cardholder's transactions.

The supervisor / reviewer will approve the cardholder's charge in PeopleSoft. Once the purchase is reconciled and saved, the supervisor / reviewer receives an email from PeopleSoft stating a transaction is awaiting approval.

The supervisor or designated reviewer must review the information and documentation saved by the cardholder during the reconcile process. The supervisor / reviewer confirm:

- Acceptable documentation exists to support each purchase, service or credit.
- Purchases are for official state business.
- The transaction details uploaded in PeopleSoft are accurate.
- A receipt, Pre-Approval Form, and other supporting documentation are uploaded in PeopleSoft,
- A Purchasing Card Log must be completed and signed by the cardholder for all Purchasing Card charges. The log confirms the cardholder purchased the item or service with their Purchasing Card, along with the cardholder's verification in PeopleSoft. The log is uploaded in PeopleSoft with the itemized receipt. A comment is entered in PeopleSoft by the cardholder describing the transaction.

- The receipt, pre-approval form, signed log, all supporting documentation, and the signed billing statement are submitted to Accounts Payable prior to the next billing cycle.
- The correct expense account number and speed key is entered, and the chartfield combination is valid.
- The purchase complies within the current Office of State Purchasing procedures, UNO's Purchasing Card procedures and the current Small Purchase Executive Order.

If it is determined a personal or unauthorized charge occurred on the card, the appropriate steps shall be taken to resolve the misuse or abuse of the card (see Card Misuse Section). Personal expenses and personal usage is not allowed to be charged on card. Violations will result in cancellation of the card.

The Primary and Secondary Program Administrators must be contacted if there are any transactions that do not meet the requirements listed above. The Administrators will have the capability to edit the transaction's data. The supervisor / reviewer must approve in written any changes or updates that are made by the Administrators.

Instructions and specific details of the PeopleSoft approval process can be found in Exhibit III.

Prior to the billing statement's payment, the Secondary Program Administrators will audit the cardholder's approved transactions in PeopleSoft to ensure:

- Transactions are in compliance with all rules and regulations, State and University.
- The cardholder reconciled the transaction.
- The supervisor or reviewer approved the transaction.
- Proper documentation is uploaded in PeopleSoft, along with a comment describing the transaction. A new comment can be added if needed, but a saved comment should never be deleted.
- The correct chartfield is used.
- The transaction amount and details are correct, and match what Bank of America is reporting.
- All receipts, Pre-Approval Forms, Purchasing Card Logs, and all other supporting documentation are scanned and attached in PeopleSoft. The backup is included with billing cycle's backup.

The Secondary Program Administrator will contact the cardholder and supervisor / reviewer if any incorrect items are discovered.

XIII. 1099 REPORTABLE VENDORS

Purchases from 1099 reportable vendors are not recommended at this time due to system tracking limitations. If UNO chooses to make 1099 reportable vendor purchases utilizing the Purchasing Card, it is Bank of America's responsibility for manually tracking these types of payments and for the appropriate processing of form 1099. Penalties of up to \$250,000 can be assessed by the IRS for not properly reporting.

All 1099 reporting must be in accordance with OSRAP's Control Agencies Policies and Procedures Manual 1099 Reporting, Chapter 15 and IRS requirements outlined in the IRS publication, Instructions for Forms 1099, 1098, 5498 and W2G and the Internal Revenue Code.

In order for a vendor to be considered 1099 reportable, both the vendor and the type of payment being made to the vendor must be 1099 reportable. Generally, 1099 reportable vendors are:

- Sole proprietorships, individuals or a group of individuals, partnerships, trusts, or independent contractors that receive payments for rents, prizes and awards, health care, non-employees compensation, medical, legal and other services. This includes supplies if the supply is incidental to the service.
- Corporations that provide medical, health care or legal services.
- Any vendor subject to backup withholding tax.

XIV. WAIVERS – EXCEPTIONS

The Director of State Purchasing, or designee, may waive in writing any provisions of these regulations when the best interest of the State will be served. The Program Administrator will assist in requesting exceptions from the state office.

XV. CONTACT INFORMATION

To report a lost or stolen card, contact Bank of America, and notify the UNO Purchasing Card Program Administrator immediately after. Bank of America's Phone Number is 1-888-449-2273 and Fax is 1-800-253-5846.

Purchasing Card Contacts

Name and Job Title	Phone Number	Email
Helen Choi – Primary Program Administrator	504-280-1244	hachoi@uno.edu
Philip Coco – Secondary Program Administrator		pcoco@uno.edu

Purchasing Department Contact

Heather Cassell - Director of Purchasing	504-280-6171	hcassell@uno.edu
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XVI. UNO DEPARTMENT HEAD APPROVAL

The Department Head and Agency Program Administrators, by signing this Policy, acknowledge and accept responsibilities in the administration of this program as outlined herein.



Department Head



Agency Primary Program Administrator



Agency Secondary Program Administrator

The University of New Orleans
Agency

10/27/18.
Date

EXHIBITS

EXHIBIT I – UPLOAD TRANSACTION DETAILS TO PEOPLESOFT FINANCIALS

Load Transactions

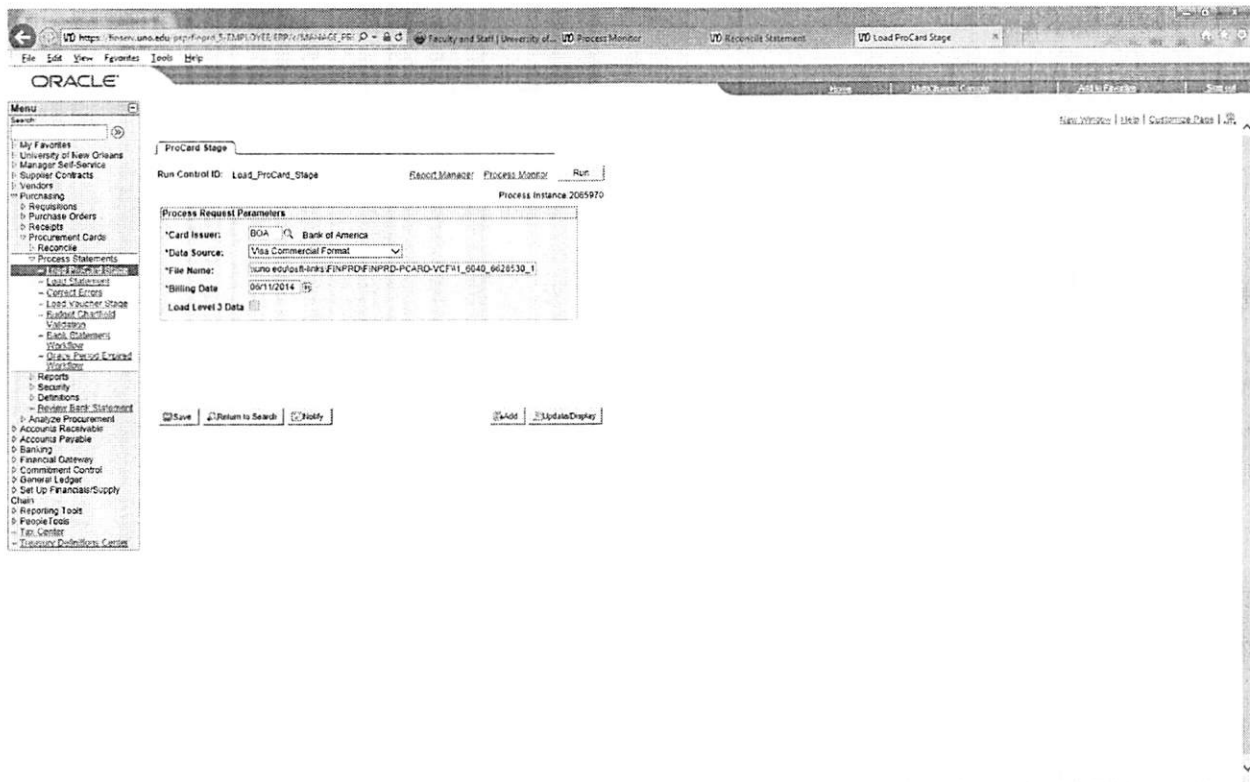
After a transaction is charged on the Purchasing Card, Visa will send the charge details to UNO within two business days. Below contains the step to upload the transaction information to PeopleSoft Financials:

- Visa sends a file containing the daily transaction details to a secure location on UNO's server. A cardholder's transaction will appear on the file within two days of the purchase date. See the screen shot below for the file navigation:



- The Secondary Program Administrator will load the file into PeopleSoft Financials. The Secondary Program Administrator should check daily to inquire if a file has been sent from the bank. It is best practice to upload one file per day because PeopleSoft creates a voucher for all charges uploaded on a particular day.
- To upload the transaction details, log into PeopleSoft Financials and access the following navigation: Purchasing – Procurement Card – Process Statements – Load ProCard Stage.
- Run the process Load_ProCard_Stage. Add a new value if needed.
- The “Card Issuer” is BOA, Bank of America.
- The “Data Source” is Visa Commercial Format.
- The file name contains the navigation as to where the file, followed by a \ and the name of the file. The navigation should already be in the file name. Ex: Drive: \Location of File\Name of File (the file name contains all numbers).
- The “Billing Date” is today's date.
- “Load Level 3 Data” is left blank.

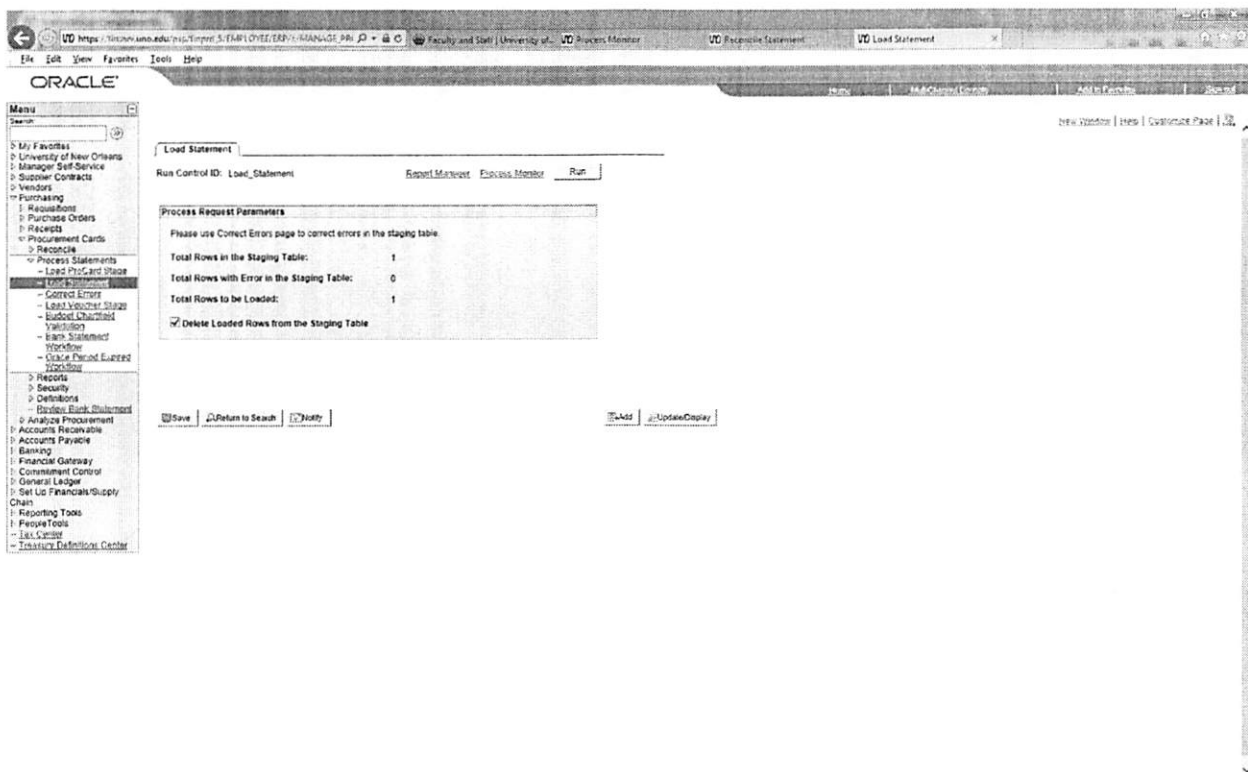
- Save and Run.
- View the Process Monitor to determine the when process is completed.
- After the process is successfully run, move the file to the Archives folder. All used files are stored here.
- Below is the Load ProCard Stage screenshot:



Load Statement

Next, the Load Statement Process has to run. See steps below:

- PeopleSoft's navigation: Purchasing – Procurement Card – Process Statements – Load Statement.
- Run the process Load_Statement. Add a new value if needed.
- The Load Statement page allows one to view the total rows in the staging table, rows with an error, and total rows to be loaded.
- The “Delete Loaded Rows” box should be checked.
- Save and Run.
- View the Process Monitor to determine when the process is completed.
- Now the transaction data is uploaded to PeopleSoft.
- See the screenshot on the following page to see an example of the Load Statement Page:



Bank Statement Workflow

The cardholder can view the transaction details and reconcile after the Load Statement process is completed. To inform the cardholder the transaction is ready to be reconciled, PeopleSoft will send an email notification to the cardholder. The email is sent daily until the transaction is reconciled. The transaction must be reconciled within five days of the initial notification email. If the transaction is pending after five days, the supervisor is sent an email from PeopleSoft informing them the cardholder has outstanding transactions that need to be reconciled and addressed. Please note the email notification is only sent to reconciler listed in PeopleSoft.

Below are the steps to start the workflow process:

- The PeopleSoft navigation to start the work flow/email process is Purchasing – Procurement Card – Process Statements – Bank Statement Workflow.
- Run the process Bank Statement Workflow. Add a new value if needed
- The language is English.
- Save the process.
- View the Process Monitor to determine when the process is completed. Once completed, the initial email is sent to the cardholder.
- The following page contains a screen shot of the Bank Statement Workflow page:

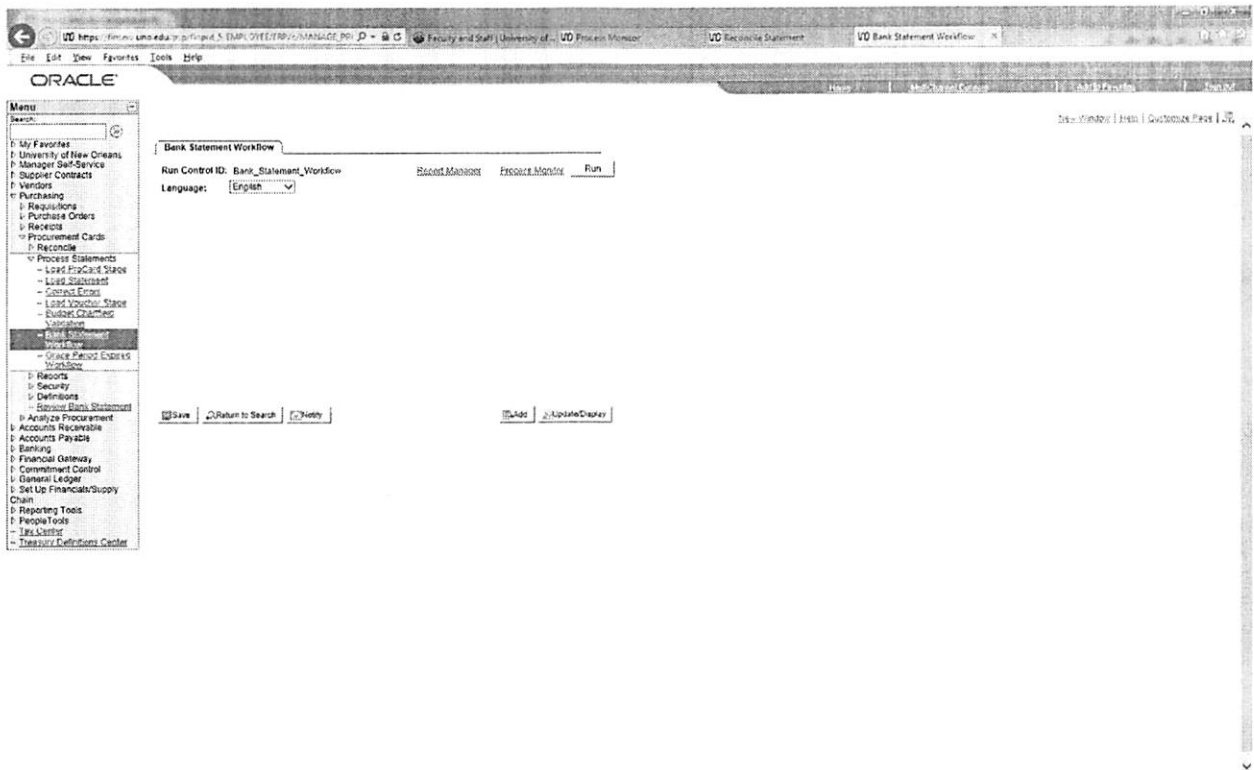


EXHIBIT II – CARDHOLDER RECONCILIATION PROCESS

As mentioned in Exhibit I, transaction details are sent by Visa to UNO within two business days. This information is uploaded in PeopleSoft Financials by the Secondary Program Administrator.

Cardholder Email – Access Reconcile Statement Page

After the transaction details are uploaded, an email is sent to the cardholder from PeopleSoft stating there are transactions waiting to be reconciled. A link is included in the email leading the cardholder to the Reconcile Statement page in PeopleSoft. The navigation to access the reconcile page is Purchasing – Procurement Cards – Reconcile – Reconcile Statement. One can also select the Worklist link on the top of the page in PeopleSoft to access the transaction.

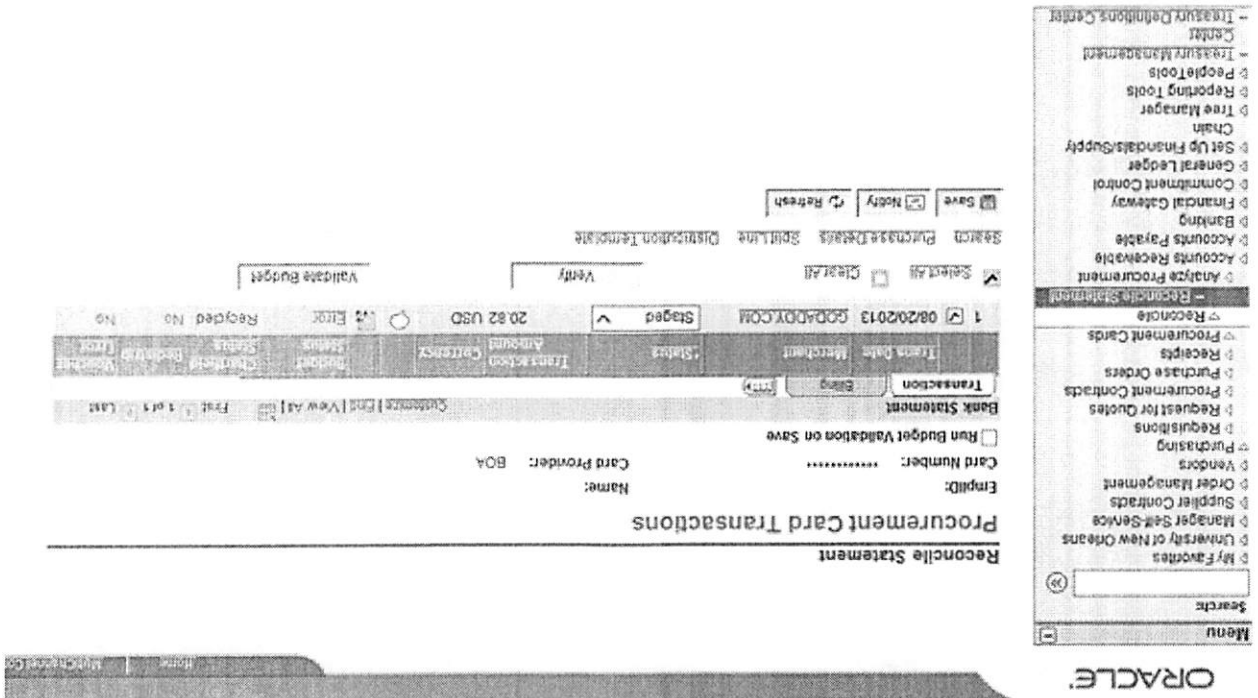
An automated email will be sent to the cardholder daily until the transaction is reconciled. The transaction must be reconciled within five days of the initial notification email. If the transaction is still pending after five days, the cardholder’s supervisor is emailed by PeopleSoft.

When viewing the Reconcile Statement page, ensure the Merchant’s name is accurate. If the name is incorrect, contact the Secondary Program Administrator immediately.

The Transaction Status column is defaulted to “Staged”. This means the transaction details are uploaded and ready for the cardholder to reconcile. Please note “Error” appears by default in the Budget Status column. This is corrected after the reconcile process is completed. See the screenshot on the following page for an example of how the charge should appear once in the reconcile page:

- First ensure the amount is correct. If not, contact the Secondary Program Administrator. Do not proceed until the error is corrected.
- Next, select the search option next to "Speed Chart". This will provide the cardholder a listing of the speed keys provided on the approved Enrollment / Agreement form (or Maintenance Form if applicable). Choose the appropriate speed key.
- Enter the "Expense Account Number". By default, expense account number 699997 is listed. This is an invalid number and must be changed. If not, the transaction will not save. A listing of all account numbers is made available by selecting the search option next to the account number if needed.
- Once all information is entered, the chartfield combination will populate – Fund, Dept, and Program columns. Make certain this is the correct combination.
- A charge can also have a split distribution. To create the split key distribution:
 • Select the plus sign on the far right of the page. Once the plus sign is selected, one can choose how many additional lines to create.
 • The amount has to be changed in all lines to equal the total amount of the transaction. To do this, type the correct amounts in each line, or enter the percentage amount in the Percent column.
 • Notice the new line(s) populated have the same chartfield combination (Fund, Dept, and Program) as the original line.
 • If the same speed key is used but different account number is needed, only change the account number in the new line(s). Do not change the Fund, Dept, or Program.
 • If new speed keys are used, the Fund, Dept, and Program in the new line must be entered. If this is unknown, the Program Administrator can assist. Please note PeopleSoft does not allow the speed key to be entered into the additional lines, only the Fund, Dept, and Program.
- Select OK after the all information is entered.
- The following page contains screenshots of the Distribution Page and the Speed Chart Lookup Page:

Next select the box to the left of the Budget Status column named "Distribution". The name of an icon can be viewed by scrolling over the icon. Once the page is open, the "Chartfields" tab appears. This is where the cardholder will enter the speed key, account number and verify the purchase amount is correct. See the steps below:



Distribution Page:

Reconcile Statement
Account Distribution

Line: 5 PO Qty: 1.0000 UOM: EA
 Billing Date: 06/05/2014 Billing Amount: USD 333.67 Unit Price: 333.67000
 SpeedChart: Transaction Unit Price: 333.67000 *Distribute by: Amount

Chartfield	Debit/Tax	Asset Information	Station	Rate	Account	Unit	Dist	Revenue	PC/Exp/Inv/Trans	Article	Search	Display	Substitution	Apply	Post Date
1	100.0000	333.67 USD	LWOLF		999997										

OK Cancel Return

Speed Chart Lockup Page Example:

Look Up SpeedChart

Seed: LWOLF
 SpeedChart Key: (begins with)

Look Up Clear Cancel Back/Lookup

View All	First	1-10 of 10	Last
82103	University Computing &		
82104	Student Tech Initiative-10/2		
82105	Student Tech Initiative On-line		
82106	La 3rd Learning Resources Ctr		
82107	Star Tech Inc. Ex. Software Lic		
82108	Used Student Lab Prod. # 850-E		
82109	Telecom & Telephony		
82110	Nabors Installation		
82111	Telephony Local Service		
82112	Telephony Long Distance Serv		
82114	Cambridge System Division		
82115	Applications Software License		
82116	Student Instruction Support		
82117	Domestic Airfare		
82118	Marriott and Public Relations		
82119	Academic Information		
82120	Radio Area Tv. Receivables		
82121	Transfer Payment Ch. I. U.S.		

Comment Section and Receipt

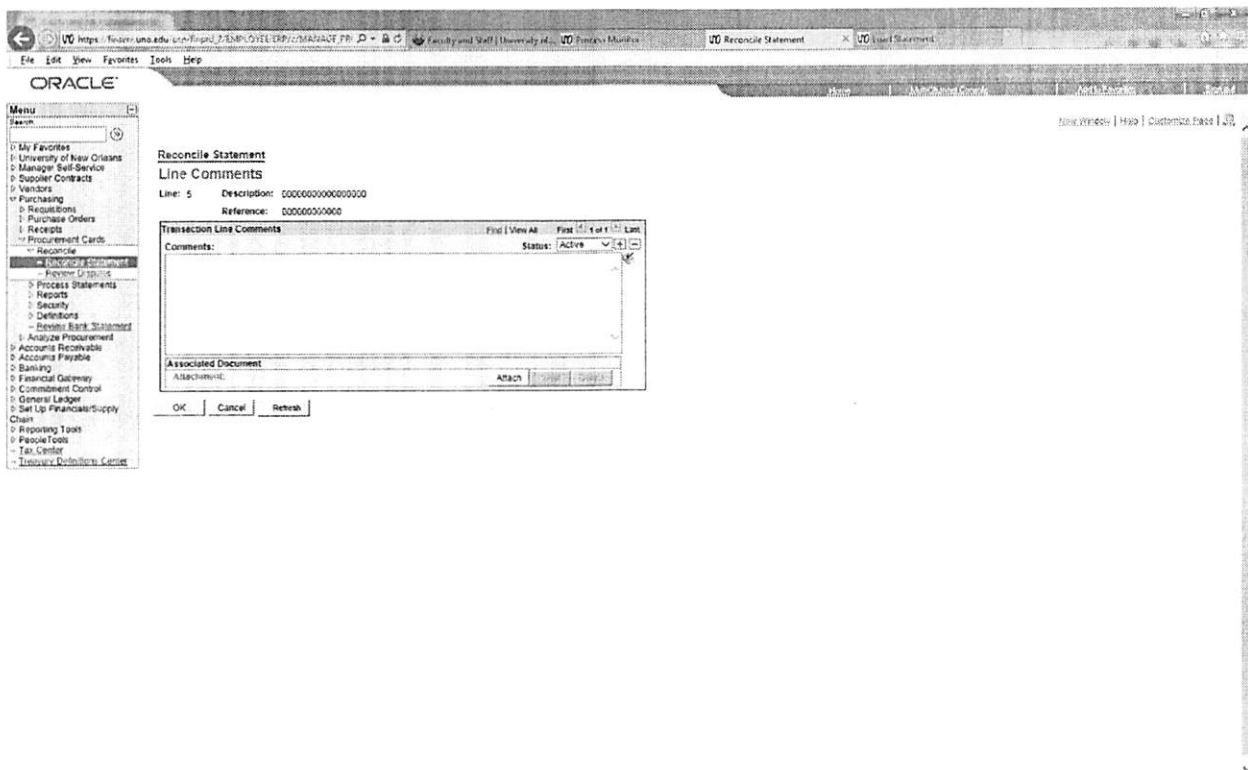
The cardholder will be directed to the main reconcile screen after OK is selected. Now a comment and receipt must be uploaded in PeopleSoft. It is mandatory that both a comment and receipt are added. The comment should describe the purchase (ex: Software Upgrade Purchase; Conference Registration; etc.). The receipt must be readable and itemized. The "Comment Section" is located to the right of the currency column.

Once in the comment section, type a statement in the "Comments" box. Please note comments can be added to a transaction at any time in the process, but should never be removed. After a comment is added, the "Comment Section" icon will display lines on the main reconcile page. Use the attach button to upload a receipt on the comment page. Along with the receipt, all other supporting documentation, including the signed Pre-Approval Form and special request, must be uploaded. Once uploaded, the receipt can be accessed by selecting "View".

Select OK when finished.

The original receipt, Pre-Approval Form, Purchasing Card Log, and all other supporting documentation must be sent to Accounts Payable by the end of the billing cycle, despite a copy uploaded in PeopleSoft. To ensure the receipt is received, attach the receipt, Pre-Approval Form, and all other supporting documentation to the Purchasing Card Log when sending original receipts through campus mail.

The below contains a screenshot of the Comment Page:



Purchasing Card Log

For each P-Card charge, a cardholder must confirm they purchased the item or service. This is performed in PeopleSoft when the transaction is verified, and by a cardholder completing a Purchasing Card Log. The log must be signed by the cardholder. The signed log and PeopleSoft verification will suffice as confirmation the cardholder made the purchase. The completed log is uploaded in PeopleSoft with the itemized receipt and Pre-Approval Form. The total amount of the charge will become the cardholder's responsibility if a log not completed and submitted.

Save Transaction

On the main reconcile screen, click the "Validate Budget" button. This will ensure the necessary funding is available based off the information entered in the distribution page. The funds are not encumbered.

"Valid" will appear under "Budget Status" if the budget is sufficient. If not, "Error" will appear, and the Speed Key and / or Account Number will have to be corrected.

If Valid is showing, change the "Status" column via the drop down menu to "Verified". Verified states the cardholder acknowledges the correct chartfield combination is entered, the amount is correct, a comment is added and an invoice is attached. Save the transaction.

The cardholder's reconciling process is now complete. After the transaction is saved, the cardholder's supervisor will receive an email to approve the transaction.

EXHIBIT III – SUPERVISOR / REVIEWER APPROVAL

All P-Card purchases must be approved by someone other than the cardholder. For example, if a cardholder reconciles, they cannot approve the transaction. A transaction can never be approved by the cardholder.

The cardholder's approver must be a supervisor of the cardholder. A supervisor is defined as being at least one level higher than the cardholder. The approver must be the most logical supervisor who is the most familiar with the business case and appropriate business needs for the cardholder's transactions.

After the cardholder verifies the purchase, the supervisor / reviewer must approve. Similar to the verify process, the approval is submitted through PeopleSoft Financials.

Supervisor / Reviewer Email – Access Reconcile Statement Page

The supervisor / reviewer receives an email notification from PeopleSoft stating a transaction is awaiting approval after the cardholder verifies the transaction. The email is sent daily until the transaction is approved. The transaction must be approved within five days of the initial email. A link is provided in the email leading the supervisor / reviewer to the approval page.

Besides through the email's link, the supervisor / reviewer can access the transaction by going to the following PeopleSoft navigation: Purchasing – Procurement Cards – Reconcile – Reconcile Statement, or select the Worklist link on the top right of the page in PeopleSoft. Once in the reconcile statement page, select the search button. The transactions needing approval have a Verified status.

Approving Transaction

Prior to approving, the supervisor / reviewer must review the following:

- The transaction has an appropriate business purpose and is in compliance with all purchasing rules and regulations, and UNO and the State's Corporate Liability Purchasing Card policy.
- The charge is not a duplication of personal request and/or reimbursements.
- The correct expense account number and speed key is entered (chartfield combination is valid).
- In the comment section, a comment is entered describing the charge and an itemized receipt is uploaded (along with the Pre-Approval Form and other supporting documentation). A new comment can be added if needed, but a comment should never be deleted.
- The receipt's purchase amount matches the transaction amount.
- A Purchasing Card Log must be completed and signed by the cardholder for all charges. The log confirms the cardholder purchased the item or service with their Purchasing Card, along with the cardholder's verification in PeopleSoft. The log is uploaded in PeopleSoft with the itemized receipt.

The transaction can be approved if all the requirements above are met. To approve, the supervisor / reviewer must change the "Status" column's drop down menu to "Approve" and "Save".

If one of the items above is not sufficient, the transaction should not be approved. Some issues causing a non-approval may be corrected in PeopleSoft, such as changing the account number, speed key or adding a comment or receipt. The supervisor / reviewer must contact the cardholder to inform them of the error. The Primary or

Secondary Program Administrators can correct data in a transaction. What needs to be corrected should be requested in written (email).

If a transaction does not fall within all purchasing rules and regulations, and UNO and the State's Corporate Liability Purchasing Card Policy, the transaction cannot be approved, and the Secondary Program Administrator must be notified. In instances of card misuse, the cardholder will have two pay periods to resolve the matter or the amount can be deducted from cardholder's paycheck, and the card can be revoked.

See screenshot below for an example of how the reconcile page will look once verified by the cardholder, and approved by the supervisor.

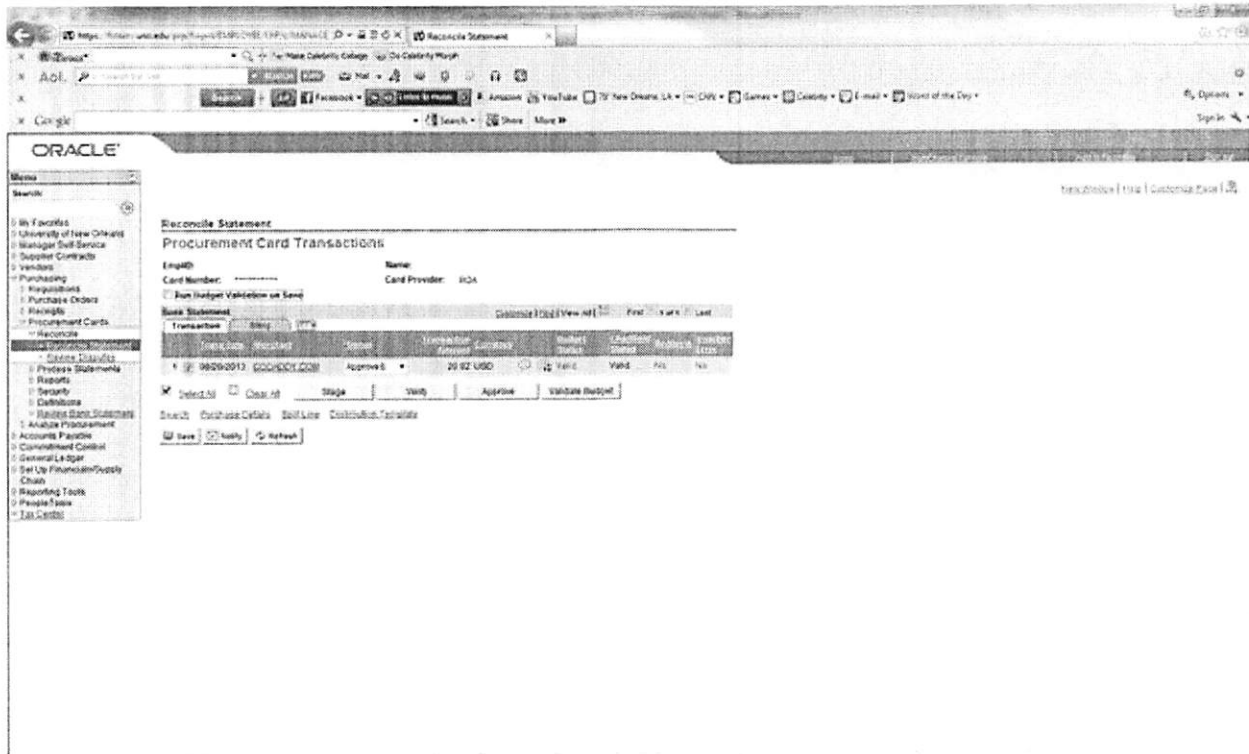


EXHIBIT IV – LaCARTE PURCHASING CARD PROGRAM AUDITING REPORTS

AT A MIMIMUM, THE FOLLOWING REPORTS ARE RUN MONTHLY:

REPORT NAME	USED FOR.....	REPORT SHOULD PRODUCE....	SYSTEM....
ACTIVITY IN CLOSED / SUSPENDED ACCOUNT	The Rule is designed to display transactions that occur in closed or suspended accounts (includes lost or stolen card accounts).	This report will show any charges made against a card that was cancelled or suspended. Should be reviewed to ensure that all transactions are valid.	VISA INTELLILINK RULES
AIRLINE INCIDENTALS	Transactions with Airlines which potentially could be for incidentals and/or baggage fees, which are not allowed by State Policy.	Charged to the Purchasing card with a value of \$100.00 or less. Possible airline incidentals, baggage fees, and/or excess/overweight baggage fees which are not allowed by State Policy unless an approval has been received.	VISA INTELLILINK RULES
HOTEL INCIDENTALS	Transactions for potential hotel Incidentals which are not allowed in State Policy. Report is capturing purchases under \$50. Please note that this report may not be complete, as not all hotel merchants report line item details.	Charged to the Purchasing card with a value of \$50.00 or less. Incidentals are not allowed as per the State's policy, unless approvals are obtained. All results must be documented accordingly. Please note that this report may not be complete as not all hotel merchants report line item details.	VISA INTELLILINK RULES
NON-CONTRACTED CAR RENTAL	Transactions for non-contracted car rental companies. Does not include Enterprise, National or Hertz. Monitored as to why cardholder is using car rental companies other than those on mandated contracts.	This report would show all rentals which were contracted through a rental company other than Enterprise, National or Hertz, which are our mandated contracted vendors. All results must be documented accordingly.	VISA INTELLILINK RULES
SALES BY LINE ITEM	Displays transactions that have line item detail information.	High level review should be done as the report shows line item details which may assist in identifying potential fraud or misuse. This report shows only those vendors that report line item detail (Level 3). Therefore, the report probably will not include many purchases for each cardholder as level three vendors are very limited.	VISA INTELLILINK RULES

<p>SINGLE TRANSACTIONS EXCEEDING \$5000</p>	<p>Transactions exceeding \$5,000 should be monitored as they are not allowed in the State Policy without prior approval. Need to ensure proper approval was obtained from Office of State Purchasing to allow any of these purchases.</p>	<p>This is single transactions which are over \$5,000, which is not allowed in the State's policy, without approval. All purchases should be reviewed to ensure that proper approval was obtained all results must be documented accordingly.</p>	<p>VISA INTELLILINK RULES</p>
<p>DECLINE REPORT</p>	<p>The report shows declined attempts for cardholders which are trying to use the purchasing card for purchases and/or with vendors which are not allowed.</p>	<p>This report, located in BOA WORKS system, will show when a cardholder attempts to purchase an item or purchase from a vendor which is not allowed/blocked. This report to be used to ensure cardholder justifies why the purchase was attempted and the agency, depending on the cardholder's response, should handle accordingly. All results must be documented.</p>	<p>BOA WORKS REPORTING SYSTEM</p>
<p>CARD STATUS REPORT</p>	<p>The report shows the status of each card by listing the cardholders name, profile, single transaction limit.</p>	<p>This report, located in BOA WORKS system, will show the status of each card by listing the cardholders name, profile, single transaction limit. You should be able to verify that each cardholder has been assigned the correct profile and all limits are correct.</p>	<p>BOA WORKS REPORTING SYSTEM</p>
<p>SINGLE TRANSACTION LIMIT AUDIT (SPLIT PURCHASE)</p>	<p>This report is designed to detect purchases made above the cardholders limit as well as split purchases. Split Purchases are defined as transactions where the sum of transaction amounts exceed a split purchase threshold limit set for the card program.</p>	<p>This is same day/same vendor purchases which may be considered a split purchases, all purchases should be reviewed</p>	<p>BOA WORKS REPORTING SYSTEM</p>

ADDITIONAL REPORTS AS ADDED VALUE FOR COMPLIANCE MONITORING. IT IS STRONGLY RECOMMENDED THAT THESE REPORTS BE RAN AT LEAST EVERY OTHER MONTH.

REPORT NAME	USED FOR.....	REPORT SHOULD PRODUCE....	SYSTEM....
HOLIDAY PURCHASE ACTIVITY	Transactions that occurred on State holidays	Transactions which were purchased, not posted, on a state declared holiday. All transactions should be reviewed to ensure that transactions are business related.	VISA INTELLILINK RULES
PREMIUM CLASS AIRFARE	The rule returns airline tickets (including itinerary if available) based on any segment of travel being in a premium class service cabin. Premium class could be first class or business class.	THIS REPORT ONLY SHOWS FIRST AND BUSINESS CLASS PURCHASES (EXCEPT SOUTHWEST WHICH SHOULD BE SORTED AND REMOVED FROM REPORT). It should be used to determine why a traveler has purchased business class or first class airfare and documented accordingly. First class is not allowed and business is allowed only under certain circumstances. All results must be documented accordingly. The class may only be viewed by clicking "detail" options by each transaction. For complete, "exported" list of class booked, see Intellink Reporting, Premium Class Airfare Report	VISA INTELLILINK RULES
RESTRICTED MCCs	Restricted MCCs. Transactions for Merchant Category Codes restricted by the State's Policy. Need to ensure proper approval was obtained from Office of State Purchasing to allow any of these purchases.	All MMCs listed in this report is restricted in the State's policy, therefore, all purchases should be checked to ensure that proper approval was obtained. All results must be documented accordingly.	VISA INTELLILINK RULES
GIFT CARD (POTENTIAL)	Transactions equaling "even" dollar amounts including \$25, \$50, \$100, and \$200. Could be potential Gift Card Purchase	This report should be monitored for potential purchase of gift cards. Also, to ensure that cardholder, which may be purchasing gift cards for business purposes, has received approval from the State Purchasing Office as required in the State's policy. All results must be documented accordingly.	VISA INTELLILINK RULES
APPLIE TRANSACTIONS RULE	Purchases made from the Apple Store. Purchases should be monitored "For Business Use Only" as well as an agency allowed purchase.	Purchases which may not be allowed/necessary for business purposes. These should be reviewed to ensure all transactions are for business use. All results must be documented accordingly.	VISA INTELLILINK RULES

ONLINE MERCHANTS	Purchases made from the Internet includes .com, .net, PayPal, eBay, overstock, Amazon and facebook. Purchases should be monitored to ensure for "Business Use Only" as well as an agency allowed purchase.	This report would show purchases from certain internet merchants which should be reviewed to ensure that all transactions are for business purposes. All results must be documented accordingly.	VISA INTELLILINK RULES
TRANSACTIONS W/ \$5 OF SINGLE TRANSACTION LIMIT - \$500	Transactions made within \$5.00 of cardholders single transaction limit of 500.00. Used to verify if transactions of a cardholder are consistently within \$5.00 or less of single transaction limit. Could be a sign of Split Purchasing. Should be run if your agency has a \$500 SPL profile.	This report shows employees who are purchasing within \$5 of their single transaction limit of \$500. Purchases should be reviewed to determine if a cardholder is possibly splitting purchases or trying to manipulate your agency's limit. All results must be documented accordingly. SHOULD BE USED IF YOUR AGENCY HAS THIS PARTICULAR PROFILE	VISA INTELLILINK RULES
TRANSACTIONS W/ \$5 OF SINGLE TRANSACTION LIMIT - \$1000	Transactions made within \$5.00 of cardholders single transaction limit of 1,000.00. Used to verify if transactions of a cardholder are consistently within \$5.00 or less of single transaction limit. Could be a sign of Split Purchasing. Should be run if your agency has a \$1,000 SPL profile.	This report shows employees who are purchasing within \$5 of their single transaction limit of \$1,000. Purchases should be reviewed to determine if a cardholder is possibly splitting purchases or trying to manipulate your agency's limits. All results must be documented accordingly. SHOULD BE USED IF YOUR AGENCY HAS THIS PARTICULAR PROFILE	VISA INTELLILINK RULES
TRANSACTIONS W/ \$5 OF SINGLE TRANSACTION LIMIT - \$1,500	Transactions made within \$5.00 of cardholders single transaction limit of 1,500.00. Used to verify if transactions of a cardholder are consistently within \$5.00 or less of single transaction limit. Could be a sign of Split Purchasing. Should be run if your agency has a \$1,500 SPL profile	This report shows employees who are purchasing within \$5 of their single transaction limit of \$1,500. Purchases should be reviewed to determine if a cardholder is possibly splitting purchases or trying to manipulate your agency's limits. All results must be documented accordingly. SHOULD BE USED IF YOUR AGENCY HAS THIS PARTICULAR PROFILE	VISA INTELLILINK RULES
TRANSACTIONS W/ \$5 OF SINGLE TRANSACTION LIMIT - \$2,000	Transactions made within \$5.00 of cardholders single transaction limit of 2,000.00. Used to verify if transactions of a cardholder are consistently within \$5.00 or less of single transaction limit. Could be a sign of Split Purchasing. Should be run if your agency has a \$2,000 SPL profile.	This report shows employees who are purchasing within \$5 of their single transaction limit of \$2,000. Purchases should be reviewed to determine if a cardholder is possibly splitting purchases or trying to manipulate your agency's limits. All results must be documented accordingly. SHOULD BE USED IF YOUR AGENCY HAS THIS PARTICULAR PROFILE	VISA INTELLILINK RULES

<p>TRANSACTIONS W/ \$5 OF SINGLE TRANSACTION LIMIT - \$2,500</p>	<p>Transactions made within \$5.00 of cardholders single transaction limit of 2,500.00. Used to verify if transactions of a cardholder are consistently within \$5.00 or less of single transaction limit. Could be a sign of Split Purchasing. Should be run if your agency has a \$2,500 SPL profile.</p>	<p>This report shows employees who are purchasing within \$5 of their single transaction limit of \$2,500. Purchases should be reviewed to determine if a cardholder is possibly splitting purchases or trying to manipulate your agency's limits. All results must be documented accordingly. SHOULD BE USED IF YOUR AGENCY HAS THIS PARTICULAR PROFILE</p>	<p>VISA INTELLILINK RULES</p>
<p>TRANSACTIONS W/ \$5 OF SINGLE TRANSACTION LIMIT - \$3,000</p>	<p>Transactions made within \$5.00 of cardholders single transaction limit of 3,000.00. Used to verify if transactions of a cardholder are consistently within \$5.00 or less of single transaction limit. Could be a sign of Split Purchasing. Should be run if your agency has a \$3,000 SPL profile.</p>	<p>This report shows employees who are purchasing within \$5 of their single transaction limit of \$3,000. Purchases should be reviewed to determine if a cardholder is possibly splitting purchases or trying to manipulate your agency's limits. All results must be documented accordingly. SHOULD BE USED IF YOUR AGENCY HAS THIS PARTICULAR PROFILE</p>	<p>VISA INTELLILINK RULES</p>
<p>TRANSACTIONS W/ \$5 OF SINGLE TRANSACTION LIMIT - \$5,000</p>	<p>Transactions made within \$5.00 of cardholders single transaction limit of 5,000.00. Used to verify if transactions of a cardholder are consistently within \$5.00 or less of single transaction limit. Could be a sign of Split Purchasing. Should be run if your agency has a \$5,000 SPL profile.</p>	<p>This report shows employees who are purchasing within \$5 of their single transaction limit of \$5,000. Purchases should be reviewed to determine if a cardholder is possibly splitting purchases or trying to manipulate your agency's limits. All results must be documented accordingly. SHOULD BE USED IF YOUR AGENCY HAS THIS PARTICULAR PROFILE</p>	<p>VISA INTELLILINK RULES</p>
<p>ALLOWED MCCs - FOOD AND ALCOHOL</p>	<p>MCCs which may be opened but should be monitored. Includes food and alcohol Merchants/purchases. Should be reviewed with special attention to MCC groups, 5813, 5921. Need to ensure proper approval was obtained from Office of State Purchasing to allow any of these purchases.</p>	<p>Purchases which may not be allowed/necessary for business purposes. These should be reviewed for possible personal travel expenses, which is not allowed unless prior approval has been obtained from Office of State Purchasing for these type purchases. Also should be auditing that alcohol is not being purchased unless justified, approved. All results must be documented accordingly.</p>	<p>VISA INTELLILINK RULES</p>

ALLOWED MCCs - DIRECT MARKETING	MCCs opened but should be monitored. Includes direct marketing and catalog orders. Merchants/purchases should be reviewed along with excessive transactions for the same merchant. Such transaction could possibly be split purchases or items that may have or should have contract.	Purchases which may not be allowed/necessary for business purposes. These should be reviewed to ensure all transactions are for business use. All results must be documented accordingly.	VISA INTELLILINK RULES
ALLOWED MCCs - CLOTHING	MCCs opened but should be monitored for clothing. Includes clothing merchants. Merchants/purchases should be reviewed along with excessive transactions for the same merchant. Such transaction could possibly be split purchases or items that may have or should have contract.	Purchases which may not be allowed/necessary for business purposes. These should be reviewed to ensure all transactions are for business use. All results must be documented accordingly.	VISA INTELLILINK RULES
FUEL PURCHASES, HIGH GRADE	Purchases of High Grades of Fuel. Should be monitored to determine why the employee is purchasing this higher grade fuel, instead of regular unleaded as advised and which is more cost effective for your agency.	THIS REPORT ONLY SHOWS HIGH GRADE FUEL PURCHASES. It should be used to determine why a cardholder is purchasing high grades of fuel instead of regular unleaded which is advised in PPM49 and results in cost savings for your agency. All results must be documented accordingly. Grade may only be viewed by clicking "detail" option next to each transaction. For complete, "exported" list of fuel grades purchased, see Intellink Reporting, Fuel Type Summary Report	VISA INTELLILINK RULES
TRANSACTIONS FROM A SINGLE CARDHOLDER WITH A SINGLE VENDOR	This Rule is designed to display transactions where the cardholder is the only one transacting with a single merchant.	This report shows purchases from a vendor in which only one cardholder in your agency is purchasing from.	VISA INTELLILINK RULES
CONTRACTED CAR RENTAL COMPANY RULE	Transactions for Contracted Car Rental Companies which includes Enterprise, National and Hertz	This report may be used if agency is needing to capture rental car usage on purchase card.	VISA INTELLILINK RULES

<p>FUEL TYPE SUMMARY</p>	<p>Fuel Type Summary by Card Account Report</p>	<p>This report combines all fuel purchases along with the type of fuel for each purchase. This should be monitored to ensure that excessive amounts of fuel is not being charged to the purchasing card instead of using the statewide fuel contract. It should also be monitored to ensure that only regular unleaded, and diesel, if applicable, is being purchased and not the higher cost grades of fuel. All results must be documented accordingly.</p>	<p>VISA INTELLILINK RULES</p>
<p>PREMIUM CLASS AIRFARE REPORT</p>	<p>Premium Class Airfare Report</p>	<p>This report shows who purchased either business or first class rate airfare, which is not allowed without prior approval of the Commissioner of Administration all should be reviewed. All results must be documented accordingly.</p>	<p>VISA INTELLILINK RULES</p>
<p>SPEND BY TOP 50 MERCHANTS</p>	<p>Spend By Top 50 Merchants</p>	<p>This report will show your agency's top 50 merchants for a given period of time</p>	<p>VISA INTELLILINK RULES</p>
<p>SPEND SUMMARY BY MCC</p>	<p>Spend Summary by Merchant Category Code report</p>	<p>This report will show your agency's spend for a statement period by Merchant Category Codes (MCC's)</p>	<p>VISA INTELLILINK RULES</p>



Section I: Cardholder Information			
<input type="checkbox"/> New <input type="checkbox"/> Change <input type="checkbox"/> Annual Update <input type="checkbox"/> Delete Cardholder Account #			
Cardholder Name		Employee ID	
Department		Campus Phone #	
Date		Campus Email	
Campus Address			

Section II: Cardholder Enrollment

The State of Louisiana (State) and The University of New Orleans (Department) are providing you with a State Purchasing Card. The Purchasing Card must only be used for State of Louisiana official business. All acceptable charges must be in accordance with the current Office of State Purchasing and Travel procedures, UNO's Purchasing and Procurement Card procedures, and the current Small Purchase Executive Order.

I, _____, (Cardholder) agree that upon receipt of the Purchasing Card I shall comply with the applicable rules and policies listed above, this Agreement, and any subsequent revisions to any of the foregoing.

Conditions for Use of Purchasing Card

As the cardholder, I agree to accept responsibility for all charges against the card. I will protect and use the card properly as outlined in this Agreement and all relevant rules and policies, which I have read and completely understand. I further agree to:

1. Never use the Purchasing Card for the purpose of paying vendors for allowable purchases of goods and services which are not for official state business.
2. Never use the Purchasing Card for personal purchases.
3. Never allow others to use the Purchasing Card. The card should only be used by the cardholder.
4. Always obtain and submit all receipts, invoices and other necessary documents for each transaction.
5. The cardholder must verify the charges on the Purchasing Card and submit applicable charges for approval dispute, credits and/or fraud processing.
6. Always reconcile charges within the State / Department's prescribed timelines, but in no instance later than 15 days past the statement date. I understand and agree that the Department will monitor the use of the Purchasing Card, and I will be personally liable for any unauthorized use thereof.

Penalties for Misuse of Purchasing Card

I acknowledge and agree that I understand that in the case of my willful or negligent default of my obligations under this Agreement, the State/Department have the following rights, to the extent authorized by law:

1. To deduct any unauthorized charges in accordance with the current Office of State Purchasing and Travel procedures, UNO's Purchasing and Procurement Card procedures, and the current Small Purchase Executive Order, until all unauthorized charges are paid in full.
2. The State/Department may pursue any remedy for the recovery of unpaid amounts, including referring of unpaid amounts to an attorney for collection.
3. The State/Department may impose any appropriate corrective or disciplinary action permitted, including cancellation of card privileges and or up to termination and possible criminal charges, under applicable law. Once privileges are revoked, for any reason, the cardholder will not be allowed to receive a new card unless prior approval is granted through the Office of State Purchasing and Travel.

Lost Purchasing Card

If the Purchasing Card is lost, stolen, or compromised in any manner, I shall immediately notify the Department's program administrator and the bank issuing the Purchasing Card.

Return of Purchasing Card

Upon notification of my transfer from UNO, change in duties, termination of employment, suspension, retirement or cancellation of my Purchasing Card privileges, I agree to notify the Department's program administrator and to promptly return the Purchasing Card to UNO's Accounts Payable Department.



The form requests PeopleSoft security access to a reconciler and approver for the Purchasing Card. The form is to be completed, signed by the cardholder's department head or chair, and emailed to hachoi@uno.edu.

Section I: Cardholder Information			
Name		Employee ID	
Campus Email		Campus Phone #	
Department		Date of Request	

Section II: Cardholder Supervisor Information			
Name		Employee ID	
Campus Email		Campus Phone #	
Department			

Section III: Approver Role in PeopleSoft			
<p>If the Supervisor is the approver in PeopleSoft, select Yes below.</p> <p>If the Supervisor listed above is not the approver in PeopleSoft, select No and complete the Approver's information below. See the approver definition below to determine who classifies as an approver.</p>			
Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Approver Name		Employee ID	
Campus Email		Campus Phone #	
Department			

Section IV: Department Head or Chair's Signature	
Name (Printed)	
Signature	
Date	

Approver Definition: An employee who will approve a cardholder's Purchasing Card transactions in UNO's PeopleSoft Financials system. A cardholder's approver must be a supervisor of the cardholder which would be at least one level higher than the cardholder. The approver must be the most logical supervisor that is most familiar with the business case and appropriate business needs for the cardholder's transactions.



Purchasing Card Pre-Approval Form

Form Instructions

- This form establishes pre-approval for Purchasing Card transactions.
- The form must be completed by the cardholder, and approved by the cardholder's supervisor prior to the purchase being made.
- Approval is granted by the cardholder's supervisor signing the form prior to the processing of the P-Card purchase. The approving supervisor must fit within the approver definition defined in the State and UNO's Purchasing Card Policies.
- After the purchase is processed, the form is scanned into PeopleSoft with the receipt and supporting documentation during the reconciliation process.
- It is strongly recommended to submit the form and receipts on weekly basis.

Cardholder Name:		
Date:		
Last Four Digits of Card:		
Items That Will Be Purchased:		
Vendor 's Name:		
Estimated Amount of Purchase:	\$	
Cardholder's Supervisor's Printed Name:		
Cardholder's Supervisor's Signature:		
Billing Cycle (example May 5):		

The University of New Orleans
Purchasing Card Maintenance Form

Complete Sections A or B for a replacement card to be issued

Complete Sections C or D to update the cardholder's profile

Employee Name _____ EMPLID _____

Department _____ Request Date _____

Phone Number _____ Email _____

SECTION A – NAME CHANGE

Name _____
as it appears on Purchasing Card

Correct Name _____

SECTION B – CARD REPLACEMENT

Lost Stolen Embossing Error Disfigured Cardholder Reported to BOA

Comments _____

SECTION C – CANCELLATION / REINSTATEMENT

Cancellation Reinstatement Other _____

Comments _____

SECTION D – SPEED KEY CHANGE

Remove Speed Key # _____ New Speed Key # _____

If Grant, Expiration Date _____

SECTION E – APPROVED BY

Cardholder's Department Head (Print)

Cardholder Department Head'S Signature

Date

Program Administrator

Date

Form must be submitted to Accounts Payable for processing

State Liability Purchasing Card Log



BILLING CYCLE: _____

CARDHOLDER NAME: _____

CARDHOLDER ACCOUNT NUMBER (LAST FOUR DIGITS): _____

NO	DATE	VENDOR NAME	DESCRIPTION	QTY	AMOUNT	RECEIPT DATE	DUPLICATE	OTHER INFORMATION
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
						TOTAL		

The Purchasing Card Log is completed and signed by a cardholder. The log lists Purchasing Card transactions made by the cardholder, and confirms the cardholder made the purchase with their Purchasing Card. A supervisor must sign the log approving the charge. The signed log is uploaded in PeopleSoft when the cardholder verifies / reconciles the transaction. All original supporting

Cardholder's Signature

Accounts Payable's Signature

Date

Date

Approver's Signature

Date

CARDHOLDER AGREEMENT FORM — LACARTE PURCHASING CARD

The State of Louisiana ("State") and _____ agency name _____ are providing you with a State LaCarte Purchasing Card. The LaCarte Purchasing Card must only be used for State of Louisiana official business. All acceptable charges must be in accordance with current PPM49 allowances, State of Louisiana State LaCarte Purchasing Card and State Travel CBA Policies, _____ agency name _____ Policy, and all current purchasing rules and regulations, if applicable.

I ("Cardholder") agree that upon receipt of the LaCarte Purchasing Card I shall comply with the applicable rules and policies listed above, this Agreement, and any subsequent revisions to any of the foregoing.

Conditions for Use of LaCarte Purchasing Card

As the cardholder, I agree to accept responsibility for all charges against the card and the protection and proper use of the LaCarte Purchasing Card as outlined in this Agreement and all relevant rules and policies, which I have read and completely understand. I further agree to:

- (1) Never use the LaCarte Purchasing Card for the purpose of paying vendors for allowable purchases of goods and services which are not for official state business;
- (2) Never use the LaCarte Purchasing Card for personal purchases;
- (3) Always obtain and submit all receipts, invoices and other necessary documents for each transactions as well as verify the charges on the LaCarte Purchasing Card and to submit such charges for approval, dispute, credits, and/or fraud processing; and
- (4) Always reconcile charges within the State/ _____ agency name _____ prescribed timelines. I understand and agree that DOA/ _____ agency name _____ will monitor the use of LaCarte Purchasing Card and that I will be personally liable for any unauthorized use thereof.

Penalties for Misuse of LaCarte Purchasing Card

I acknowledge and agree that I understand that in the case of my willful or negligent default of my obligations under this Agreement, the State/ _____ agency name _____ has the following rights, to the extent authorized by law:

- (1) The State/DOA/ _____ agency name _____ may pursue any remedy for the recovery of improperly charged amounts, including referral to the Office of Debt Recovery for collection;
- (2) The State/ _____ agency name _____ may pursue any appropriate corrective action, including cancellation of card privileges, discipline up to dismissal, and criminal charges. Once privileges are revoked, for any reason, the cardholder will not be allowed to receive a new card unless prior approval is granted through the Office of State Travel.

Lost LaCarte Purchasing Card

If the LaCarte Purchasing Card is lost, stolen, or compromised in any manner, I shall immediately notify _____ agency name _____ program administrator and the bank issuing the LaCarte Purchasing Card.

Return of LaCarte Purchasing Card

Upon notification of my transfer from _____ agency name _____, change in duties, termination of employment, suspension, retirement, or cancellation of my LaCarte Purchasing Card privileges, I agree to notify _____ program administrator and to promptly return the LaCarte Purchasing Card to _____ agency name _____ .

Cardholder

Personnel Number: _____

Signature: _____

Date: _____

Print Name: _____

Phone: _____

Section: _____

E-Mail: _____

Approving Authority

Signature: _____

Date: _____

Print Name: _____

Phone: _____

Section: _____

E-Mail: _____

APPROVER AGREEMENT FORM — LACARTE PURCHASING CARD

The State of Louisiana ("State") and _____ agency name _____ are providing an employee you supervise with a State LaCarte Purchasing Card. The LaCarte Purchasing Card must only be used for State of Louisiana official business. All acceptable charges must be in accordance with current PPM49 allowances, State of Louisiana State LaCarte and Travel Card and CBA Policies, _____ agency name _____ Policy, and all current purchasing rules and regulations, if applicable.

I ("Approver") agree that I shall comply with the applicable rules and policies listed above, this Agreement, and any subsequent revisions to any of the foregoing.

Conditions for Use of LaCarte Purchasing Card

As the Approver, I agree to ensure all charges against the card are proper as outlined in this Agreement and all relevant rules and policies, which I have read and completely understand. I further agree to:

- (1) Never approve the use of the LaCarte Purchasing Card for the purpose of paying vendors for allowable purchases of goods and services which are not for official state business;
- (2) Never approve the use of the LaCarte Purchasing Card for personal purchases or personal travel;
- (3) Never approving charges incurred by anyone other than the cardholder;
- (4) Always verify the charges on the LaCarte Purchasing Card and to reject any charges not in compliance with applicable rules and policies; and
- (5) Ensure the cardholder has reconciled all charges within the _____ agency name _____ prescribed timelines, but in no instance later than 15 days past the statement date. I understand and agree that DOA/_____ agency name _____ will monitor the use of LaCarte Purchasing Card and that the cardholder will be personally liable for any unauthorized use thereof.

Penalties for Misuse of LaCarte Purchasing Card

I acknowledge and agree that I understand that in the case of my willful or negligent default of my obligations under this Agreement, the State/ _____ agency name _____ has the following rights, to the extent authorized by law:

- (1) The State may pursue any remedy for the recovery of improperly charged amounts, including referral to the Office of Debt Recovery for collection;
- (2) The State/ _____ agency name _____ may pursue any appropriate corrective action, including cancellation of card privileges, discipline up to dismissal, and criminal charges. Once privileges are revoked, for any reason, the cardholder will not be allowed to receive a new card unless prior approval is granted through the Office of State Travel.

Lost LaCarte Purchasing Card

If the LaCarte Purchasing Card is lost, stolen, or compromised in any manner, I shall immediately notify my _____ agency name _____ program administrator and the bank issuing the LaCarte Purchasing Card.

Return of LaCarte Purchasing Card

Upon the transfer, change in duties, termination of employment, suspension, retirement, or cancellation of the cardholder, I agree to notify my _____ agency name _____ program administrator and to promptly return the LaCarte Purchasing Card to my _____ agency name _____ program administrator.

Approver

Personnel Number: _____

Signature: _____

Date: _____

Print Name: _____

Phone: _____

Section: _____

E-Mail: _____