



POLICIES & PROCEDURES

Title: Travel Card and CBA

Document Number: FN_401

Effective Date: 08/22/14

Revised Date: 04/12/19

Department: Finance

Purpose

LDCC is responsible for developing a Travel Card Policy documenting all internal procedures, ensuring the policy is in accordance with the guidelines of the State Liability Travel Card/CBA Policy. The policy will be updated when necessary with changes/additions which may occur in LDCC's internal procedures, the State's policy, and Bank of America.

Scope

Entire College community.

Compliance

In accordance with LCTCS Policy #5.018, colleges will issue college specific procedures for the possession and use of the CBA in accordance with CBA Policy issued by the Division of Administration.

1. PROGRAM

A. Policy Statement

The Louisiana Delta Community College (**LDCC**) State Liability Travel Card and CBA Program Policy covers and establishes standards for possession and use. The Travel Card/CBA enables employees to pay for specific, higher cost travel expenses incurred during official State business travel with the convenience of a credit card. All transactions must be in accordance with LDCC's Travel Card Policy, the State's Travel Card Policy, and the State's Travel Policy PPM49. This policy and the related procedures do not negate any current requirements and/or allowances in PPM49, Purchasing Policies, Rules and Regulations, Louisiana Statutes, or Executive Orders.

The Travel Card is a VISA account distributed by Bank of America (BOA) for State of Louisiana employees only. A Controlled Billing Account (**CBA**) aka Cardless Account

aka Ghost Account is assigned to selected travel arrangers. These travel arrangers will secure airfare, hotels, etc. for employees of LDCC.

LDCC will set individual CBA single purchase and monthly cycle limits. These limits will be issued on an individual card basis. LDCC allows a SPL (single purchase limit) max of \$5,000, and a monthly cycle limit (MCL) max of \$10,000. The Office of State Travel must approve in writing any SPL or MCL overrides. Transactions shall never be artificially divided to avoid the Travel Card Policy limits.

B. Travel Card/CBA Program Benefits

The use of the Travel Card will improve efficiency and effectiveness by forming one source of payment while reducing the need for cash advances. All State of Louisiana and LDCC travel policies, rules, and regulations must be followed.

C. Conditions of Participation

All college travel arrangers, as a condition of participation in the State Liability Travel Card/CBA Program, shall abide by the terms of this policy unless a Request for Exception Form is submitted through LDCC's Program Administrator and approved by the Office of State Travel.

All program participants, including Program Administrators, cardholders, CBA administrators and cardholder approvers, are required to complete an annual online certification class, and score a grade of at least 90 in order to receive a new Travel Card, renew a Travel Card, remain a CBA administrator, or remain as a cardholder approver. These certifications will be developed and updated, as necessary, by The Office of State Travel. All program participants will be notified and given ample time to obtain this certification. Please note the certification class for the CBA administrator will be the same as a cardholder's certification.

A cardholder's approver must be a supervisor of the cardholder. A cardholder can never approve their own Travel Card purchases. 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 a cardholder travels for a LDCC department that is not their primary department, the cardholder's supervisor is allowed to approve the trip's Travel Card charges. The supervisor should review the Travel Authorization Form to ensure the charges are valid.

LDCC's program participation should include a review on activities of the Travel Card and CBA program in the annual risk assessments conducted by Louisiana Community and Technical College System's (LCTCS) 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 Travel does encourage, however, an audit of the program no less than once every 3 years. LCTCS's Office of Internal Audit will notify the Office of State Travel via email after initiating the audit of Travel Card activities. Upon issuing an audit

report, a copy will be provided to the Office of State Travel. In addition, LDCC'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 Travel, Division of Administration auditors, etc. to LDCC's Program Administrators must be answered in the time specified in the request. Written justification is required for each transaction, along with LDCC verifying and determining the transaction was for a business purpose and is in compliance with PPM49 and all State and LDCC card program policies, purchasing rules and regulations, statutes, and executive orders.

All cardholders must sign LDCC's State Liability Cardholder Enrollment Form. An employee's Director approves the form, enabling the employee to receive a Travel Card or CBA account. All cardholders, Program Administrators, CBA administrators and cardholder approvers must sign the most current State of Louisiana Corporate Liability Travel Card Program Agreement Form. The agreement form outlines the responsibilities of the applicable program participant. Both forms must be signed annually.

No Travel Card or CBA account shall be issued to any LDCC Program Administrators, Chancellor, CBA administrators, auditor, or any other roles associated with administering, monitoring or reviewing the activities of the Travel Card program, as well as any non-State/LDCC employees. If it is justifiable for one of the above positions to be allowed to possess a Travel Card (excluding a non-employee), 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 Travel 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 Travel Card with a role in the program is a cardholder's approver. An approver can receive a Travel 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.

To allow for proper and complete program audits, LDCC will be mandated to implement WORKS Workflow, which is an online system through Bank of America. The system captures transactions, which requires both the cardholder and cardholder's approver's electronic signatures before a cardholder's credit limit will refresh, along with the ability to maintain receipts and backup supporting documentation electronically in one central location through the mandated scanning feature, therefore, assisting with audits and reviews. The system allows for an additional level of approval, beyond the cardholder and approver allowing a second level of review.

An employee may not qualify for a State Liability Travel Card if their State of Louisiana Corporate Travel Individual Liability account has been revoked due to charge-offs and/or

non-payment, or if their account currently has a balance. All accounts must be paid in full prior to consideration for a Travel Card.

Cardholders are not authorized to make any Travel Card transactions until an approved Travel Request Authorization Form has been completed and approved by all parties for the specific travel.

The program does not allow cash withdrawals/transactions or any attempt for cash transactions, as cash is blocked from the program.

A cardholder's failure to comply with the conditions of participation can result in removal from the program.

2. DEFINITIONS

Account Holder/Cardholder- terminology used to reference an employee has been issued a Travel Card.

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

Cardholder Enrollment Form -a form that initiates the Travel Card issuance process for the cardholder.

CBA (Controlled Billed Account) - a credit account issued in the College's name. These accounts are direct liabilities of the State and are paid by LDCC. CBA Accounts are controlled through an authorized approver(s) to provide means to purchase any allowed transactions/services allowed in this policy. See the CBA Section. Please realize the traveler needs to ensure that the actual "plastic" is not necessary, as there is no plastic card issued for the any CBA accounts.

Cycle- the period of time between billings. The cycle starts a midnight on the 9th of the month, and ends at midnight the 8th of each month (Ex: April9- May 8).Cycle is synonymous with "billing cycle".

Cycle Limit - maximum spending dollar limit a Travel Card/CBA is authorized to charge in a cycle. These limits should reflect the individual's travel patterns, and are preventative controls 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.

Fraud - any transaction intentionally made that was not authorized by the cardholder or for official State business.

Incidental Expense- expenses incurred while traveling on official state business which are not allowed on the State Liability Travel 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 listed in Allowed charges - Section 7.

INTELLILINK - VISA's web-based 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 uses to categorize merchants based on the type of goods or services provided by the merchant. A merchant is assigned an MCC by the acquiring bank.

MCC 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".

PPM49 (Policy and Procedure Memorandum 49) -the state's travel regulations. These regulations apply to all state departments, boards and commissions created by the legislature or executive order and operating from funds appropriated, dedicated, or self-sustaining; federal funds, or funds generated from any other source.

SPL (Single Purchase Limit) - the maximum spending (dollar) limit a Travel Card is authorized to charge in a single transaction. The SPL limit may be up to \$5,000; however, this limit should reflect the individual's travel patterns. There are preventative controls and, as such, should be used judiciously. Purchases shall not be split with the intent of and for the purpose of evading the SPL set for cardholder.

Travel Card- a credit account issued in an employee's name. This account is direct liability of the State and is paid by LDCC. Travel Card accounts are a tool used to assist the employee in paying for specific, higher cost travel expenses, incurred during travel for official state business only. Cardholder is not allowed to pay any amount directly to Bank of America.

Travel Card/Billing Cycle Log- a paper form is used in the reconciliation process for travel expenses charged during the billing cycle. The log is used to document cardholder approval of charges billed by matching the paper billing statement, received from the bank, to the log and the documentation obtained from the vendor(s). The cardholder signs the log verifying the charges are valid. Approval of the log must be completed by the cardholder's supervisor approver, who is at least one level higher than cardholder, the supervisor approver must sign the paper log.

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

Transaction Documentation- all documents pertaining to a transaction. 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, receiving documents, credits, disputes, written approvals, airline exception justifications/approvals, travel authorizations/expense forms, etc.

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

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

3. OFFICE OF STATE TRAVEL'S RESPONSIBILITIES

The State of Louisiana's Office of State Travel is responsible for the statewide contract and administration of the State Liability Travel 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 Travel will issue and maintain LDCC's State Liability Travel Card/CBA Policy. If the State's policy or the program limits are changed statewide, a revised Travel Card/CBA Policy will be issued by the Office of State Purchasing and Travel.

The State office approves agency participation in the program and identify the allowable Merchant Category Codes (MCC) and their limits. MCC allowances will be in accordance with Section 7, Allowed Charges.

Any waiver to this policy will be considered on a case-by-case basis, and should be in writing on an Exemption Request Form. The form should be completed by the Program Administrator, who will forward to the Office of State Travel for approval.

4. COLLEGE RESPONSIBILITIES

A. General Responsibilities and Procedures

LDCC's responsibilities include the administration of the State Liability Travel Card/CBA program, and compliance with State guidelines identified in the State's Travel Card Policy, PPM49, and any current Purchasing Policies, Rules and Regulations, Louisiana Statutes, and Executive Orders if applicable.

LDCC is responsible for keeping the campus community informed of State and internal policy requirements, procedures, allowances, updates, and amendments, including the College President, cardholders, CBA administrators, cardholder approvers and any other agency personnel as deemed appropriate.

LDCC is responsible for designating LDCC's Travel Card/CBA Program Administrator(s) and notifying the Office of State Purchasing and Travel of any changes to the Program Administrator(s) or President's Office.

LDCC must perform post audits of cardholder transactions to monitor appropriate use while verifying purchases are made in accordance with PPM49, LDCC's Travel Card Policy, The State Office's Travel Card Policy, and all policies, purchasing rules and regulations, Louisiana Statutes and Executive Orders, if applicable. Bank of America and VISA will provide reporting capabilities at no cost to LDCC to assist in audit findings. Bank of America's WORKS data is available electronically for up to 3 years. VISA's Intellilink system's data is available for a 27 month rotating period. It is LDCC's responsibility to obtain and archive the data in both systems for seven full fiscal years.

B. Internal Policy and Procedures

1. All Travel 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, Travel Cards are only to be issued in the name of LDCC employees.
2. Cardholders must be approved by the Program Administrator, based on the request of a Director and not as an automatic process upon hiring. Cards should only be distributed to frequent travelers.
3. Travel Cards will be issued with two limits which will be determined by the Program Administrator. The overall Monthly Cycle Limit (MCL) is up to \$10,000 and Single Purchase Limit (SPL) is up to \$5,000. These are preventative controls and should be used judiciously. Both limits must reflect the individual's travel patterns. LDCC recognizes certain business transactions require higher limits. Exception to the limits may be requested through the Program Administrator to the Office of State Travel with a Request Exemption Form. Increasing the SPL or MCL should always be done with caution, and best practice calls for the limits to be limited to the lowest necessary amount needed for the duties of the individual cardholder. A single purchase shall not be artificially divided to avoid SPL or MCL procedures. If determined a cardholder intentionally circumvents the SPL or MCL controls, the Travel Card will be revoked.

4. Prior to card issuance, each cardholder must participate in a training conducted by the Coordinator for Card Services to ensure the cardholder is aware of all duties and responsibilities associated with the possession and use of a State Liability Travel Card. The training provides information regarding the process of how a cardholder can report a card lost, stolen and/or any fraudulent activity. The State and LDCC policies will also be distributed during the training session.
5. All program participants must attend an annual training session organized by the CFO after enrolling in the program. For each training session, a sign in sheet will be required for participants, which will be kept on file by the CFO as proof of training.
6. Each cardholder will complete a LDCC Cardholder Enrollment Form and State Liability Travel Card Program Agreement Form annually. The Enrollment Form grants employees permission to receive a Travel Card by their Director. The Agreement Form outlines and highlights the responsibilities the cardholder has by possessing a Travel 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.
7. Cardholders and approvers are required to complete an annual online certification class, and score a grade of at least 90 in order to receive a new Travel Card, renew a Travel Card, remain a CBA administrator, or remain as a cardholder approver. These certifications will be developed and updated, as necessary, by The Office of State Travel. All program participants will be notified and given ample time to obtain this certification.
8. The Program Administrator monitors the issuance of cards, ensures only one card is issued per employee, and maintains a list of all agency cardholder's names.
9. All Travel Card transactions must have a receipt and be in accordance with the most current addition of PPM49. Purchasing policies, rules, regulations, Louisiana statues and/or executive orders must be followed if applicable. The Coordinator for Card Services will review all Travel Card charges to ensure the transactions are within all policies and procedures, and all transactions have a receipt. Receipts must indicate purchased price of each line item, and the total amount charged for all transactions. Most travel purchases list the cardholder's name, and it is best practice to ensure the name listed on the receipt matches the cardholder's name.
10. A cardholder can only use their card for the allowed card expenses detailed in Section 7, Allowed Charges.
11. Convenience Fees should only be considered if it is deemed a necessary expense and the Coordinator for Card Services has had an opportunity to review the appropriateness of the fee prior to the transaction. Many suppliers charge fees that are not in compliance with Visa regulations and would therefore, not be an allowable charge. It is the responsibility, therefore, of LDCC to ensure that these fees are not only allowed by VISA regulations but also in the best interest of the State.

12. Prior to making a Travel Card purchase, a Travel Authorization Form for the particular trip must be approved by all parties. All Travel Card expenditures accrued during the trip will be charged against the speed key on the trip's approved authorization form. If a cardholder requests to use a different speed key than what was approved on the authorization form, the appropriate department who manages the new speed key (OSRP, Budget Office, or General Accounting) must approve the change in writing.

13. Participation in the Travel Card and CBA program requires the implementation of WORKS Workflow, an online system through Bank of America. 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.

14. In addition to using WORKS workflow to reconcile and verify their Travel Card charges, cardholders must record each Travel Card charge on a Travel Card Log. The cardholder must sign the log, which verifies the charges listed on the log were made by the cardholder. The supervisor approver must sign the log approving the cardholder's charges. The log will also assist the Coordinator for Card Services during the reconciliation process. The original signed log, along with all supporting documentation, must be submitted to LDCC's Accounts Payable Office. The Coordinator will contact cardholders each billing cycle and provide a deadline as to when all paperwork must be submitted. Ample time will be given to submit all documents.

15. Each cardholder will receive a statement from Bank of America mailed to the cardholder's LDCC work address. The statement must be signed by the cardholder and approver and submitted to Accounts Payable. The statement is a good method to ensure all monthly charges are accounted for.

16. All Travel Card purchases must be approved by someone other than the cardholder, on both their Travel Card logs as well as in WORKS. 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 a cardholder travels for a LDCC department that is not their primary department, the appropriate supervisor who is best fit to approve the charges and knows the travel's details should approve the cardholder's Travel Card charges for that particular trip.

17. If an approver is absent during the approval process, it is the approver's and cardholder's responsibility to inform the Coordinator for Card Services of the absence. The Coordinator will appoint a temporary approver who meets the requirements stated above in #16. The original supervisor will resume approving duties once returned from their absence.

18. The Coordinator for Card Services will monitor cardholder's purchases to confirm the cardholder verified the charges, and the supervisor approved prior to the billing cycle's payment deadline. All charges must have receipts uploaded into WORKS, and signed off by the cardholder and approver. They will also have to be recorded on a Travel Card Log, signed and approved by the cardholder and approver.

19. The Coordinator for Card Services ensures prompt reconciliation of monthly billing statements, and statement payments are made prior to the due date.

20. The Program Administrator will send monthly certifications to the Office of State Travel indicating procedures within the audit section (see Audit Section C) have been conducted. The certification will indicate LDCC has generated the required reports, all requirements listed in policy have been completed, and necessary findings have been investigated, documented and handled appropriately.

21. The Program Administrator will monitor all cardholder accounts to determine possible modifications to the SPL or monthly cycle limits. Adjustments will be made accordingly.

22. The Program Administrator will review and cancel Travel Cards not utilized within a twelve month period monthly. A card can be reordered if the mandatory certification is completed with a minimum score of 90, and a Travel Authorization Form is approved. The cardholder must send a written request to the Program Administrator to have a canceled card reissued. A card may remain active if dormant for a 12 month period by justification and approval from the Office of State Travel. If approval is granted, the card must have a profile of \$1 SPL and cycle limit until future card usage is needed.

23. The Program Administrator determines allowable merchant category codes based on cardholder's 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 Travel 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.

24. The Program Administrator is required to close an account if a cardholder transfers to a different department and does not have travel authority for the new department, or separates employment with the College.

25. The Program Administrator requests cards, users in WORKS, and performs any maintenance necessary for cardholders. The Program Administrator also issues secure User IDs for each cardholder, approver, CBA administrator, accountant, auditors and other Program Administrators in WORKS applications.

26. All contact with Bank of America for card set up, maintenance and closure (except for the reporting of lost or stolen cards in which the cardholder contacts BOA first) will be handled by the Program Administrator.

27. In accordance with PPM49, it is mandatory that all state airfare is purchased through Short's Travel Management, the State's contracted travel agency. It is the State's and LDCC's policy that all LDCC employees' airfare paid by LDCC must be charged to the CBA Card, not with personal funds. Foundation paid airfare must go through the Foundation directly, and not charged to the CBA Card.

28. Online accounts such as Amazon, PayPal, EBay, etc., charges are not allowed on the Travel Card. The only exception is a conference registration fee that is paid through an online site. The account must have a standalone business account or registration and must not be combined with an individual's personal account.

29. The Program Administrator will enforce personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines. The Program Administrator will ensure consequences outlined in the misuse section are executed, and all program participants are aware of the penalties of certain actions involving the Travel Card Program.

30. Unauthorized charges and/or overage of allowances as defined in PPM49 must be paid back to LDCC. The funds will be withheld from a travel voucher, paid to the Bursar's Office, or payroll deducted. The Coordinator for Card Services will advise the cardholder which payment method will occur to recover the funds. The Coordinator monitors the recovery of unauthorized charges. If abuse occurs, whether accidental or intentional, twice within a 12-month period, the Travel Card will be revoked.

31. The Coordinator for Card Services educates program participants on use of card and sales tax requirements. See State Sales Tax- Section 10. LDCC is state sales tax exempted at all Louisiana hotels, Louisiana Enterprise locations, Park N Fly at the New Orleans Airport, and group meals purchases at Louisiana restaurants when group travel spending is authorized by the Program Administrator. It is the cardholder's responsibility to ensure tax is not charged when using the vendors listed above. The Coordinator will monitor card transactions to ensure the College is reimbursed for unauthorized tax exempt purchases. If unauthorized tax is applied to a Travel Card purchase, the cardholder must request for the vendor to credit the tax on the card's next statement if the vendor cannot do so, the unauthorized tax amount is owed by the cardholder to LDCC. The cardholder will have two pay periods to resolve the matter or the amount can be deducted from cardholder's paycheck.

32. If incidentals or extra charges not associated with LDCC business travel are paid with personal funds, such as room services, movies, double occupancy for additional non-state employees, extra hotel days, etc., it is the cardholder's responsibility to inform the vendor these charges are not State sales tax exempt. If incidentals are charged, the cardholder will be responsible for repaying LDCC.

33. Cardholders must report a card lost, stolen and/or any fraudulent activity to the Bank of America and LDCC's Program Administrator. A dispute form is also completed when inappropriate charges appear on their cardholder's statement.

C. Audit Reports

LDCC must run and archive all monthly audit reports. The audit reports are processed through WORKS and Intellilink. When running these reports, it is the LDCC'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 or for known business travel. In the event that a transaction is being investigated, the cardholder must explain and justify the transaction being questioned in writing (email is acceptable). Based on the cardholder's explanation, the agency should address the situation accordingly and follow the procedures notated in Card Misuse- Section 8.

All documentation, findings, and replies resulting from the monthly audit of Travel Card transactions are to be centrally located and readily available for any internal or external audits that may occur. Intellilink's data is available for a 27 rotating month period. WORKS data is available for 3 years. It is LDCC's responsibility to obtain and archive the transaction data for seven full fiscal years.

Monthly certification that the above audit reports have been conducted must be submitted to the Office of State Travel. The certification will indicate College personnel administering the Travel Card program have generated the required reports, all requirements listed in the policy have been completed, and necessary findings have been investigated, documented and handled appropriately.

In addition, audit reports shall be used as a tool to assist with determining which cardholders may need a refresher training course, re-certification of the State's online training, counseling, cancellation of card, etc., as well as, to determine possible changes to cardholder's limits, profiles, and MCC groups.

AT A MIMIMUM, RUN THE FOLLOWING REQUIRED REPORTS MONTHLY:

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 would show any charges that was posted after a card was cancelled or suspended. Should be reviewed to ensure that all transactions are valid. At this point the Close/Suspended date does not show, however this change is in the near future.

AIRLINE INCIDENTALS

Transactions with Airlines which potentially could be for incidentals and/or baggage fees, which are not allowed by State Policy. Possible airline incidentals, baggage fees, and/or excess/overweight baggage fees which are not allowed by State Policy, unless approval has been received and all results must be documented accordingly.

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. This would show possible transactions for hotel incidentals charged to the purchasing card with a value of \$50 or less. Incidentals are not allowed as per the State's policy, unless approvals are obtained and all results must be documented accordingly. Please note that this report may not be complete as not all hotel merchants report line item details.

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 and all results must be documented accordingly.

SINGLE TRANSACTIONS EXCEEDING \$5000

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 Travel to allow any of these purchases. This is single transactions which are over \$5,000, which is not allowed in the State's policy. All purchases should be reviewed to ensure that proper approval was obtained and all results must be documented accordingly.

DECLINE REPORT

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. 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, all results must be handled and documented accordingly.

CARD STATUS REPORT

The report shows the status of each card by listing the cardholders name, profile, single transaction limit. 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.

Additional optional reports may be run to ensure adherence to all policies and regulations.

D. Auditing and Controls

LCTCS's Office of Internal Audit will review the activities of the Travel Card and CBA program as part of their annual risk assessment of the College. If the activities of the program are deemed high risk, then the internal auditors should address these areas of

high risk as they would for similar items when developing their annual audit plans and work schedules. The Office of State Travel does encourage, however, an audit of the program no less than once every 3 years. LCTCS's Office of Internal Audit will notify the Office of State Travel via email after initiating the audit of Travel Card activities and upon completion of an audit report, a copy will be provided to the Office of State Travel. Auditing the disbursement of College funds for settlement of valid travel claims is the responsibility of LDCC's Accounts Payable Office. Departments using the Travel Card must do so in accordance with the internal controls and audit standards set forth by this policy and all state policy and procedures.

LDCC is responsible for performing post audits of cardholder transactions to monitor appropriate use while verifying purchases made are in accordance with PPM49 and all State rules and regulations. As described in the section above, BOA and VISA will provide reporting capabilities at no cost to UNO to assist in auditing.

All transactions MUST have a receipt which is itemized, containing the receipt date, item(s) purchased, a line description of the item(s) purchased, price of each line item, and the total amount charged for all transactions. Most travel purchases list the cardholder's name, and it is best practice to ensure the name listed on the receipt matches the cardholder's name. All transactions, also, must be reconciled in WORKS workflow, with an itemized receipt and any other applicable documentation scanned and attached to each charge.

Enrollment of an employee in the Travel Card program is approved by the Program Administrator by completion of an Enrollment Form. The cardholder and their approver must sign an Agreement Form which outlines the responsibilities and regulations of their role in the program.

The cardholder's Department and Program Administrator will ensure separation of duties is in place for processing a cardholder's Travel Card transactions. Audit and review of the Travel Card for propriety of purpose, proper documentation, use of appropriate speed key/travel expense account number, and approval for payment will be performed, reviewed and approved by the cardholder's supervisor approver. See Section 5 for responsibilities of an approver.

After the supervisor approves, the Coordinator for Card Services will audit all card transactions for propriety of purpose, proper documentation (receipts, invoices, etc.), valid speed key and travel expense account number, and insuring all corrections and adjustments are made in a timely manner. Transactions not in Compliance with LDCC I State policies will be immediately reported to the cardholder's supervisor and the Program Administrator. If misuse of the card occurs twice within a 12 month period, the card will be revoked.

The Accounts Payable Manager and Travel Accountant will audit Travel Vouchers to ensure a reimbursement is not issued to an employee if a transaction was processed with a Travel Card.

After processing each monthly statement remittance, all Travel Log entries and supporting documentation are retained for each card transaction in an auditable state for a period of seven (7) full fiscal years. Supporting documentation for restricted and grant accounts must comply with LDCC, General Accounting, and ORSP requirements. All files will be subject to periodic review by the Office of the Legislative Auditors and any other duly authorized auditor.

E. Controlled Billing Accounts (CBA)

Authorizers for the CBA accounts will maintain records and approvals sufficient for reconciling the CBA statement. Below list rules and regulations which are mandatory for all CBA accounts:

1. All CBA transactions must be in accordance with LDCC and the State's Travel Card Policies, PPM49, and purchasing policies, rules, regulations, Louisiana statutes and/or executive orders if applicable.
2. The purpose of a CBA is to provide a tool for LDCC to purchase airfare and assist with payment of travel expenses listed in Allowed Charges- Section 7.
3. In accordance with PPM49, it is mandatory that all employee airfare is purchased with a State Liability Travel Card or CBA account. LDCC requires all airfare funded by LDCC to be charged exclusively to the Travel Card or CBA. Foundation charged airfare cannot be charged to the CBA and must go through the Foundation directly.
4. LDCC promotes usage of the CBA, however, LDCC will determine who is eligible to use the CBA within the College. A Travel Authorization Form must be completed and approved.
5. Accounts are issued in the name of LDCC, and the Program Administrator is the primary point of contact for those accounts. LDCC has designated multiple authorizers per account as indicated above. The contract travel agency and Bank of America must be notified of name changes of authorizers for each CBA account.
6. CBA accounts shall have an overall card cycle limit determined by LDCC, which is \$100,000. These limits reflect the College's travel patterns and are preventative controls which should be used judiciously.
7. Should the need arise, LDCC's Program Administrator may establish a new or additional CBA account through Bank of America's on-line system, WORKS.
8. The CBA accounts are the direct liability of the State. LDCC will be responsible for ensuring all payments are made timely to the bank, and the accounts are paid in full monthly. All CBA statements are included within the monthly total amount LDCC owes to BOA, and each CBA charge is listed on LDCC's master bill.

9. No plastic card is issued for CBA accounts. These are referred to as ghost accounts. The traveler and CBA user must ensure the actual "plastic" is not necessary when processing a transaction.

10. If it is determined that personal or other unauthorized charges are occurring on the CBA account, appropriate steps, up to and including dismissal, shall be taken to resolve the misuse/abuse.

11. The full CBA account number shall never be put in emails, fax, reports, memo, etc. If designation of an account is necessary, only use of the last four or eight digits of the account is allowed.

5. SUPERVISOR/ APPROVER RESPONSIBILITIES

An approver is responsible for reviewing transactions of an individual cardholder to ensure transactions are legitimate business expenses, in compliance with all procedures, and charged to the appropriate speed key.

Approvers' responsibilities are listed in detail below:

1. Obtain an annual approver certification through the State's online certification training program, in which a passing grade of at least 90 is obtained.
2. Participate in a training session and sign the State's Approver Agreement Form annually. The original form is given to the Program Administrator, and the approver receives a copy.
3. Review and understand the State and LDCC Travel Card policies, PPM49 and all rules, regulations, guidelines, statutes, and executive orders, if applicable. This includes keeping well informed of program updates sent from the Program Administrators or anyone associated with the Travel Card Program.
4. Always submit approvals with all necessary documentation, including complete line item descriptions on receipts (both paper and electronic), in a timely manner and in accordance with LDCC policy.
5. Ensure a transaction's supporting documentation is complete. This includes an approved Travel Authorization Form and itemized receipts.
6. A signed statement by the cardholder and approver is submitted to Accounts Payable. Supporting documentation must correspond with the trip allowances, Travel Authorization Form dates, and billing cycle dates.
7. Guarantee each transaction has an appropriate business purpose and fits the cardholder's business needs.

8. Review Travel Card transactions to ensure state tax is not charged for Louisiana Enterprise locations, Louisiana hotels, Park N Fly at the New Orleans Airport location, and group meals purchased at Louisiana restaurants when group travel spending is approved by the Program Administrator.
9. All charges have been reviewed and audited, and are in compliance with LDCC's and the State's Travel Card Policies, PPM 49, and all current purchasing rules, regulations, statutes, executive orders, and policies, as applicable.
10. Ensure the charge is not a duplication of personal request and/or reimbursements.
11. Electronically sign off on transactions in WORKS workflow only after reviewing that all transactions meet the criteria above (Lines 3 - 10) and all itemized receipts and related documentation are scanned and attached to each charge. Approvals must be made for every transaction through WORKS before the cardholder's monthly credit limit will refresh.
12. Immediately report any fraud or misuse suspected or personal charges to the Program Administrator and the Coordinator for Card Services. The approver will participate in any disciplinary actions which may be deemed appropriate, if necessary.
13. Notify the Program Administrator immediately upon a cardholder leaving LDCC, changing departments, or taking an extended leave. The Program Administrator will make necessary changes to cancel the card and update program files accordingly.
14. Prior to a cardholder's departure, complete an exit review with the cardholder to ensure the cardholder's transactions, supporting documentation, receipts, and necessary signatures are obtained, both on paper and electronically through WORKS. Make certain the Travel Card is obtained from the employee upon separation or change in department, and return the card to the Program Administrator.
15. If the card is lost, stolen or has fraudulent charges, the approver or cardholder must notify the Program Administrator. The cardholder will immediately notify the bank.
16. Review at a minimum annually, all cardholders' profile limits to ensure appropriate utilization of the card and program intent. This will assure all cardholders 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 inquire about making any necessary adjustments.
17. Secure all assigned WORKS application User IDs and passwords. Never share User ID and passwords or leave work area while logged into the system or leave log-in information lying in an unsecure area.
18. Understand that failure to properly fulfill the approver's responsibilities as a Travel Card approver could result, at a minimum, in the following:

a) Written counseling, which would be placed in approver's employee file for a minimum of 12 months. b) Consultation with the Program Administrators, and possibly President's Office and LCTCS's 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.

6. CARDHOLDERS RESPONSIBILITIES

1. Use of the Travel Card is for official LDCC/State travel only. Personal use of the card is not allowed for any reason.
2. A training class must be attended prior to receiving the card and annually to learn about all aspects and updates of the Travel Card program.
3. A State Liability Cardholder Agreement Form, acknowledging cardholder's responsibilities, and LDCC Enrollment Form, granting the cardholder permission to obtain the card from their department, must be signed prior to receiving the card annually. The Program Administrator shall maintain the original signed copies for all cardholders, and copies of the signed forms will be provided to the cardholder.
4. Obtain the 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 Travel Card.
5. Each cardholder is responsible for the security of their State Travel Card, and therefore should never display their card number around their work area or give their card number to someone under any circumstances. Also, never put the full Travel Card account number in emails, fax, reports, memo, etc. If designation of an account is necessary, only use of the last four or eight digits of the account.
6. Recognize that the Travel Card is the property of the State of Louisiana and the cardholder is responsible for the physical security and control of the Travel 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, assigned PIN number, and the card verification code (CVC), the 3-digit security code located on the back of the card.
7. The cardholder shall never send a copy of the Travel Card if requested by a merchant.
8. Secure assigned WORKS application User IDs. Never share User ID and password and/or leave work area while logged into the system or leave log-in information lying in an unsecure area.
9. The cardholder must present a personal credit card when checking into a hotel to cover any incidental expenses, which are not allowed if using the Travel Card. If incidentals are incurred during a business trip, the traveler must pay for the incidentals with personal

funds and then be reimbursed through the College's travel reimbursement policy and procedures process.

10. The Travel Card is limited to the person whose name is embossed on the card, and shall not be used to pay for another employee, student, LDCC guest, or any another person's travel expenses, whether official or non-official.

11. The card should not be loaned to another person to pay for official or non-official travel expenses.

12. All Travel Card transactions must have a receipt and be in accordance with the most current publication of the College's Travel Card Policy, the State's Office's Travel Card policy, and PPM49. Purchasing policies, rules, regulations, Louisiana statues and/or executive orders must be followed, if applicable. Usage of the Travel Card should never avoid any travel, procurement, or payment procedures.

13. The LDCC retains the right to cancel a cardholder's privileges. Cards may be revoked for misuse or non-compliance of LDCC or the State's Travel Card procedures, the Cardholder's Agreement Form, or PPM-49. First Offense will result in a written notification for from the Coordinator Card Services who will also notify the Traveler's approver supervisor and Program Administrator. The Second Offense within a 12 month period, whether intentional or accidental, will result in the cancelation of the card.

14. All non-permitted purchases or overages of PPM-49 rates will be owed back to LDCC by withholding the amount from the traveler's travel voucher, or a payment will be made to the Bursar's Office. The Coordinator for Card Services will instruct the cardholder which form of payment will be processed. The cardholder will have two pay periods to resolve the matter or the amount will be deducted from cardholder's paycheck.

15. LDCC travelers on official state business are state sales tax exempted at all Louisiana hotels, Louisiana Enterprise locations, Park N Fly at the New Orleans Airport, and group meals purchased at Louisiana restaurants when group travel spending is approved by the Program Administrator. Cardholders should make every effort at the time of purchase to prevent being charged state sales tax. Cardholders will notify the vendor BEFORE the purchase is processed that the purchase is tax exempt. Cardholders must present the appropriate tax exemption form or provide the correct corporate account number to have State sales tax removed from the above vendors while on official College business. See, State Sales Tax- Section 10, for details on how remove State tax.

16. If unauthorized tax is applied to a Travel Card purchase, the cardholder must request for the vendor to credit the tax on the card's next statement. If the vendor cannot do so, the unauthorized tax amount is owed by the cardholder to the College. The cardholder will have two pay periods to resolve the matter or the amount can be deducted from cardholder's paycheck.

17. If incidentals or extra charges not associated with LDCC business travel are paid with personal funds, such as room services, movies, double occupancy for additional non-state employees, extra hotel days, etc., it is the cardholder's responsibility to inform the vendor these charges are not State sales tax exempt. If State sales tax abuse occurs, whether accidental or intentional, twice within a 12 month period, the card will be revoked.

18. Never, under any circumstances, use the Travel Card to access cash, or accept cash in lieu of a credit.

19. Never use the card for incidentals, gift cards, gift certificates, and alcohol, food or entertainment services.

20. If the cardholder's department has a Fuelman Fuel Card, never use the Travel Card for fuel and maintenance. However, in the event that the program is not covered in a certain area, then the Travel Card may be used for allowed Travel Card charges only, and files must be completely documented.

21. Prior to processing any transactions that include convenience fees, the Cardholder must consult with the Coordinator of Card Services to discuss the appropriateness of the additional fee. The Cardholder must submit their request in writing justifying the need to make the purchase with their Travel Card and the Coordinator of Card Services will then determine if the convenience fee complies with Visa regulations and is in the best interest of the State. Only then will the convenience fee be allowable.

22. Submittal of all required transaction documentation, special approvals, etc., is completed timely and in accordance with this policy.

23. Within Bank of America's WORKS Workflow, each cardholder must upload and attach a copy of the invoice or receipt and any other relevant documentation for every individual purchase on their billing statement. For every transaction, comments and/or line item descriptions must be entered. This allows for program administrators, auditors, and other third parties more oversight. The Cardholder must sign off on all transactions in WORKS in order for their monthly credit limit to refresh.

24. In addition to WORKS Workflow, each cardholder is responsible for remitting a Travel Card Log. Supporting documentation must be attached and sufficient to adhere to PPM49, the State's and LDCC's Travel Card Policies, and purchasing guidelines. Each charge(s) listed on the Travel Log must have an itemized receipt and approved Travel Authorization Form associated with the purchase(s). The log must be signed by the cardholder, verifying they made the charge(s). Supervisors and approvers are responsible for reviewing, approving, and signing Travel Card Logs certifying the documentation is acceptable for each transaction, and the charge is for official State business and in compliance with appropriate rules and regulations. After the log is signed by the supervisor approver, all original documentation should be forwarded to Accounts Payable Office for review and file maintenance.

25. A signed statement by the cardholder and approver is submitted to Accounts Payable prior to the start of the next billing cycle.
26. Every transaction must have a receipt with a full description, not a generic description such as "general" can result in cancellation of the Travel Card.
27. Documentation is required for all expenses and credits. For items such as registrations, where the vendor does not normally generate a receipt, a copy of the ordering document may be used. Acceptable documentation must include a line description, date, line item pricing, and total amount charged for the expense. Most travel purchases list the cardholder's name, and it is best practice to ensure the name listed on the receipt matches the cardholder's name.
28. In addition to the Travel Card Log, it will be each cardholder's responsibility to submit their related Travel Voucher Expense Form timely for reimbursement of meals, incidentals and other items not allowed on the card in accordance with the College's internal policy.
29. Never make a payment to the bank in the event an unauthorized charge is placed on the cardholder's State Liability Travel Card. If the payment is made directly to the bank, it will cause the monthly statement to be out of balance. Ultimately, it will be determined that a personal payment was made, therefore, report any unauthorized charges to the Coordinator for Card Services immediately.
30. Notify the Program Administrator if fraudulent charges are noticed, as the card may need to be cancelled and another card issued.
31. Notify the Coordinator for Card Services if use of a card has changed, and lower or higher limits are necessary. For FMLA, sabbatical, and other extended periods of leave, the cardholder must notify the Coordinator for Card Services of his/her instances of extended leave.
32. Immediately report a lost or stolen card to Bank of America first, 1-888-449-2273 (24 hours a day & 365 days a year), and the Program Administrator second. The affected card will be automatically suspended by Bank of America, and a new card with a new account number will be sent to the Program Administrator. The cardholder will be notified by the Program Administrator when the new card is ready for pickup. Immediately reporting a lost, misplaced, or stolen card limits LDCC's liability for potential charges that may occur from unauthorized use. Failure to promptly report a lost, misplaced or stolen card may result in the College seeking reimbursement from the cardholder for any unauthorized charges.
33. Prior to separation of employment from the College, the cardholder must deliver the card to the Program Administrator. **DO NOT SEND THE CARD IN THE CAMPUS MAIL.**

7. ALLOWABLE STATE LIABILITY TRAVEL CARD TRANSACTIONS

The State Travel Card can only be used for the transactions listed below, and each purchase must fall within PPM-49's guidelines. Mismanagement of the Travel Card will lead to card cancelation and discipline actions. See Section 8 below for details of misuse.

1. AIRFARE- Mandatory to be paid with either a State Liability Travel Card or LDCC's CBA Account.
2. STATE CONTRACTED TRAVEL AGENCY FEES
3. REGISTRATION FOR CONFERENCE/WORKSHOPS- Mandatory to be paid with either a State Liability Travel Card or LDCC's CBA Account. Membership Dues are not allowed.
4. HOTEL/LODGING- Mandatory to be paid with either a State Liability Travel Card or LDCC's CBA Account.
5. RENTAL CAR- Mandatory to be paid with either a State Liability Travel Card or LDCC's CBA Account.
6. PARKING- Only with hotel stay and combined on invoice and Park-N-Fly Parking
7. INTERNET SERVICES- Only with hotel stay and combined on invoice
8. GASOLINE FOR RENTAL CAR/STATE OWNED CAR ONLY- Not to be used in place of the Fuelman Fuel Card Program/Contract However, in the event that the program is not covered in a certain area, then the Travel Card may be used and file must be completely documented.
9. SHUTTLE SERVICE- Only when pre-paid prior to trip. Not for individual ground transportation during a business trip such as taxi, bus, etc.
10. VISA CONVENIENCE FEES – Many suppliers charge fees that do not comply with Visa's rules and the total of these fees may exceed what the College receives from the P-Card Program rebate. Therefore, convenience fees are only allowable when justified in writing, and they comply with Visa regulations and are in the best interest of the State.

8. CARD MISUSE

A. Fraud Purchases

A fraud purchase is defined as any use of the Travel Card/CBA 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 Travel Card/CBA with the intent to defraud the State will be subjected to an investigation. Should the investigation result in findings which show the actions of the employee have caused impairment to State service, and should those findings be sufficient to support such action, the employee's card will be revoked and will be subject to disciplinary action? The nature of the disciplinary action will be at the discretion of the Program Administrator, University President, and/or the Office of Internal Audit, 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, Office of the Inspector General and the Director of the Office of State Travel.

B. Non-Approved Purchase

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

When a non-approved purchase occurs, the cardholder should be counseled to use more care in handling of the Travel Card/CBA. The counseling should be in writing from the Coordinator for Card Services and maintained in the employee's file for no longer than one year unless another incident occurs. The cardholder's approver/supervisor and Program Administrator is also notified. Should another incident of a non-approved purchase occur within a 12-month period, whether intentional or accidental, the cardholder's Travel Card will be revoked. The employee must pay for all unapproved items purchased. The funds will be collected by a payment being made to the Bursar's Office or a deduction in the cardholder's travel voucher. The Coordinator will notify the cardholder via email as to which method of payment will occur. If payment is not resolved within two weeks from the email notification, the amount will be payroll deducted from the cardholder.

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 are typically a two-step process:

1. Merchant authorizes transactions against card controls (MCC, limits, expr 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 cardholders favor.

D. Card Receives Declined

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 I 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 Coordinator for Card Services for support who will contact Bank of America to obtain information on the denial. If a charge declines, the cardholder should Notre-swipe the card, and the merchant should be advised not to attempt to process the payment until the situation is rectified.

9. CARD AND WORKS USER ID AND PASSWORD SECURITY

Each cardholder, CBA administrator, Program Administrator, auditor, cardholder approver, etc., is responsible for the security of their card, User ID(s), and password(s), and therefore should:

1. Never display their card account number, WORKS' ID number, and passwords around their work area.
2. Never share user IDs and passwords, leave work area while logged into the system, or leave log-in information lying in an unsecure area.
3. Never give a card account number, user IDs or passwords to someone else.
4. Never email the full account numbers or user ID or password under any circumstances.

10. STATE SALES TAX

The State Travel Card and CBA charges are a direct liability of the State, therefore, State sales tax should not be charged to Louisiana hotels, Louisiana Enterprise locations, Park N Fly at the New Orleans Airport, and group meals purchased at Louisiana restaurants when group travel spending is approved by the Program Administrator. Cardholders should make every effort at the time of purchase to prevent being charged State sales tax. The cardholder will notify the vendor BEFORE the purchase is processed that the purchase is tax exempt. To have State sales tax removed, cardholders must:

1. Louisiana Hotels: present the Louisiana Department of Revenue's Governmental Employees Hotel Lodging Sales & Use Tax Exemption Certificate, along with a copy of

the approved Travel Authorization Form during check-in. The exempt form can be found on the Office of State Travel's website:

<https://wwwprd.doa.louisiana.gov/osp/travel/forms/hoteltaxexemption.pdf>.

2. Louisiana Enterprise Location Rentals - When making a reservation, whether online or via phone, provide the State's Account Number - NA1403, or submit the State of Louisiana Employee Travel Expense Limited Sales Tax Exemption Certificate and select Enterprise Rental. The exempt form can be found on the State Office's website.

3. Park N Fly (New Orleans Airport) - If the online reservation system is used, enter promotion code 0050930. If not, submit the State of Louisiana Employee Travel Expense Limited Sales Tax Exemption Certificate and select Park N Fly, along with a copy of the approved Travel Authorization Form. The tax exempt form can be found on following link on the State Office of Travel's website:

<https://wwwprd.doa.louisiana.gov/osp/travel/forms/taxexemption.pdf>.

4. Group Meals (When Approved by the Program Administrator) - Submit the following tax exempt form at the time of purchase:

<http://www.uno.edu/purchasing/documents/UNO-SALES-TAX-EXEMPT-CERTIFICATE.pdf>. If unauthorized tax is applied to a Travel Card purchase, the cardholder must request the vendor to credit the tax on the card's next statement. If the vendor cannot do so, the unauthorized tax amount is owed by the cardholder to the College. The cardholder will have two pay periods to resolve the matter or the amount can be deducted from cardholder's paycheck.

11. DOCUMENTATION

A. Complete Documentation

LDCC must ensure documentation is adequate and sufficient to adhere to the current version of PPM49, LDCC's and the State's Travel Card Policy, and all purchasing policies, rules, regulations, statutes, and executive orders, for recording of expenditures in the LDCC's Banner Financials system.

LDCC makes certain immediate supervisors approvers are verifying and ensuring controls are being met and transactions are appropriate, accurate, and have a business case and need for all expenditures. This includes all receipts, receipt's dates, and other supporting documentation is applicable with a known need for business travel that corresponds to the dates on the approved Travel Authorization Form.

Records of approval are accomplished by a cardholder's approver electronically signing off in Bank of America's WORKS Workflow and signing a paper Travel Card Log. Approval by the approver certifies the documentation has been reviewed, is acceptable for each transaction, the purchase was for official state business, and is in compliance with appropriate rules and regulations.

Every transaction in WORKS Workflow will require that the cardholder upload and attach a receipt and any relevant documentation to each individual transaction in their account. They must include comments that would allow outside parties to determine that the expense was business-related. Once this is complete, the cardholder will verify the transaction by electronically signing off on the item. All transactions in the billing cycle must be signed off in WORKS before the monthly credit limit is refreshed.

In addition to WORKS Workflow, each cardholder must provide paper documentation to Accounts Payable for review and maintenance. Cardholder's will receive a statement from Bank of America mailed to the cardholder's LDCC work address. The statement must be signed by the cardholder and approver and submitted to Accounts Payable prior to the start of next billing cycle. The statement is a good method to ensure all monthly charges are accounted for.

Documentation is required for all purchases and credits. For items such as registrations, where the vendor does not normally generate a receipt, a copy of the ordering document may be used. Acceptable documentation must include a line description with full explanation, not a general "general merchandise" statement, and line item pricing for the purchase. Electronic receipts are allowed from the vendor if they are un-editable and are maintained in compliance with the LDCC's retention policy.

For an internet purchase, the confirmation printout showing the purchase details, or the printout of the transaction details if it shows what was purchased (the quantity and the price paid), will suffice for an itemized receipt. The receipt must be non-editable.

Cardholder approvers will forward all original supporting documentation, including invoices/receipts, signed paper logs and monthly billing statements by both cardholder and approver, approved Travel Authorization Form, and any findings and justification to LDCC's Accounts Payable Office for review and maintenance of the files for seven full fiscal years. All files are centrally located in the Accounts Payable Office, and will be subject to periodic review by the Office of State Purchasing and Travel, the Legislative Auditors and any other duly authorized auditor.

B. Individual State Liability Travel Cards

It is the cardholder's responsibility to electronically sign off on their transactions in WORKS, submit their monthly billing statement, Travel Card Log and all required transaction documentation, which includes approved Travel Authorization Form, special approvals, etc. by the appropriate deadline set by LDCC to ensure the statement is paid timely. The Coordinator for Card Services will email cardholders via email and provide deadlines for documentation submittal every billing cycle. Ample time will be given to submit documentation.

C. Corporate Business Accounts (CBA)

The administrators for LDCC's CBA accounts will maintain records and approvals sufficient to reconcile the CBA statement to ensure it is paid timely. Each CBA administrator and approver is responsible for ensuring that documentation is adequate

and sufficient to adhere to the State and LDCC's Travel Card Policies, PPM49, accounting procedures, and all rules, regulations, laws, statutes, policies for recording of expenditures. CBA administrators must have an approver who is a supervisor at least one level higher than the CBA administrators. CBA administrators are to follow all individual cardholder procedures, trainings, certifications, rules, regulations, and guidelines as outlined in the State's and LDCC's policy, including signing off of transactions in WORKS, and forwarding signed logs by both administrator and approver and all supporting documentation to LDCC's Accounts Payable Office for review and file maintenance.

12. PAYMENT PROCEDURES

LDCC will ensure all necessary procedures and controls are in place for prompt payment, reconciliation and cost distribution of Travel Card/CBA charges and credits. Below are payment and card cycle procedures:

A. Card Cycle

The cardholder presents their Travel Card to the vendor at time of purchase. The vendor receives remuneration from VISA within two business days of requesting payment for the service provided.

The billing cycle's dates are the 9th of the month to the 8th of the following month (ex: May 9- June 8). Only after the cardholders and their approvers electronically sign off on each transaction in Bank of America's WORKS Workflow, will the monthly credit limit refresh at the end of the billing cycle. Assuming all transactions have been approved, at midnight on the first day of the billing cycle, the cardholder's monthly cycle limit is reset to \$0.

In addition to Works Workflow, cardholders will receive paper billing statements monthly from Bank of America approximately five business days of the close of the billing cycle (8th of the month). The Coordinator for Card Services will also email cardholders their statement charges within the billing cycle on the 9th of the month, or the next open business day if the 9th is a weekend or holiday. Between the statement and email, the cardholder will have adequate enough information to gather all documents needed to verify and confirm purchases.

The Coordinator for Card Services will receive a paper statement within five business days from Bank of America containing all individual LDCC cardholder and CBA accounts' charges. The Coordinator will also download an electronic file from WORKS containing all LDCC cardholder and CBA transactions. The electronic file is available on WORKS the first day of the next billing cycle. (Ex: The March 9 - April 8 billing cycle electronic statement is obtainable April 9.) The Coordinator will ensure the paper and online statement remittance amounts are equal to one other. It is LDCC's responsibility to contact BOA if the paper statement is not received timely, or the online statement is not accessible.

B. Cardholder Reconciliation

An employee must complete a Travel Card Log for all charges made within a billing cycle to assist in the reconciliation and payment process. This is in addition to the Cardholder's responsibility to use WORKS Workflow to sign off on all charges, which includes uploading receipts and adding comments to each transaction. The Coordinator for Card Services will contact the cardholder and/or supervisor via email and provide a submittal deadline for Travel Logs. Ample time will be provided to submit all required paperwork. It is best practice to have one log per billing cycle containing all cycle charges. LDCC understands this may not be practical, especially for cardholders who travel frequently. For frequent travelers, it may be more efficient to complete one Travel Card Log per trip. As long as each charge in a particular cycle is documented on a Travel Card Log with supporting documentation, one log or multiple logs can be submitted for one billing cycle.

By the cardholder completing a Travel Card Log, it verifies the charges were processed by the cardholder, and all Travel Card purchases are within LDCC's and the State's Travel Card policies, PPM-49, and all LDCC and State travel and purchasing rules, regulations and executive orders. Attached to the log should contain all supporting documentation for each Travel Card purchase, which includes:

- Itemized receipt(s) with the receipt date, purchase amount, and description of the purchase for all charges within the billing cycle. This is needed for credits as well.
 - Approved Travel Authorization Form(s) for each purchase. All charges fall within the authorization form's dates, and the destination and purpose on the form is relevant to each purchase.
 - All other supporting documentation such as special approvals or justifications.
- All Travel Logs must be signed by the cardholder, verifying all charges meet the requirements listed above. Each cardholder will receive a statement from Bank of America mailed to the cardholder's LDCC work address. The statement is a good method to ensure all monthly charges are accounted for. The statement is also signed by the cardholder.

C. Supervisor Approval

The cardholder's supervisor who is most familiar with the cardholder's business related travel must approve/sign the cardholder's Travel Card Log and billing statement. This is in addition to the Approver's responsibility to use WORKS Workflow to verify and approve the cardholder's transactions, making sure all appropriate documentation and comments have been attached. Remember the approver must be a supervisor of the cardholder who is at least one level higher than the cardholder. See Section 5 for detailed explanation an approver's responsibilities. While reviewing logs, the approver must ensure:

- A Travel Log is completed and signed by the cardholder.
- A detailed, itemized receipt matches each charge recorded on the log.
- All documentation and justification needed is included with the log.

- Transactions are in compliance with all State I LDCC policies, and regulations, including PPM-49.
- Each charge posted on the billing cycle is included on the log, including credits. If multiple logs are used, each charge is accounted for.
- An approved Travel Authorization Form is attached. All charges fall within the authorization form's dates, billing cycle, and the destination and purpose on the form is related to the purchase.

After all charges are reviewed and approved, the log is signed by the approver, and all original logs with supporting documentation are forwarded to LDCC's Accounts Payable Office. If there is an issue or discrepancy with any of the above items, the approver should contact the cardholder immediately to address the issue. The log and paperwork should not be forwarded to Accounts Payable until all items are correct. If a charge is believed or found to be in non-compliance with any University or State rules or policies, the approver must contact the Coordinator for Card Services and Program Administrator. The Coordinator for Card Services will contact the cardholder and/or supervisor and provide a submittal deadline for completed logs and supporting documentation.

D. College Approval

As indicated above, a signed Travel Log for all charges in a billing cycle must be signed by the cardholder and the cardholder's approver with supporting documentation for each Travel Card purchase. The original completed log and supporting records are forwarded to LDCC's Accounts Payable Office where it is stored for seven full fiscal years. Once the cardholder's Travel Log and supporting backup is received by Accounts Payable, the Coordinator will review each log to ensure:

- Transactions are in compliance with all State & LDCC policies, and regulations, including PPM-49.
- The cardholder completed and signed a Travel Log. Each charge and credit posted to the billing cycle is recorded on the log. A signed billing statement is also submitted.
- All proper documentation is attached to each log (see paragraph above and Section 11).
- An approved Travel Authorization Form is attached. All charges fall within the authorization form's dates, billing cycle, and the destination and purpose on the form is related to the purchase.
- The appropriate supervisor signed and approved the log and billing statement. The approving supervisor must match to the Program Administrator's records.

If there are any questions regarding a charge or insufficient documentation provided, the Coordinator will contact the cardholder to obtain an explanation or correct information. This additional information is included and filed with the cardholder's supporting documentation. If it is determined that personal or other unauthorized charges occurred

on the card, appropriate steps, up to and including dismissal, shall be taken to resolve the misuse/abuse of the card. (See Card Misuse- Section 8)

E. Payment due Date and Cost Distribution

The total amount due on the statement encompasses activity from all individual cardholders and CBA purchases within the billing cycle. The payment must be made to Bank of America within 25 days of statement billing date. LDCC will always make the statement payment. The cardholder will never make a payment to Bank of America, regardless of the situation.

All Travel Card purchases should be verified by the cardholder, approved by the supervisor, and audited and approved by the Coordinator for Card Services prior to the statement payment.

LDCC will initiate an Automated Clearing House (ACH) payment to Bank of America in full payment of the statement amount. The accounts payable department will enter the payment into Banner using the appropriate general ledger accounts and submit the ACH file to the bank. The ACH must be reviewed and approved by a secondary user of the bank account.

13. CONTACT INFORMATION

Bank of America
Phone: 1-888-449-2273 Fax: 1-800-253-5846

LDCC Administrator for Card Services
Naomi Mitchell
Interim CFO
Phone: 318-345-9150

LDCC Administrator for Card Services
Kendra Clement
Executive Director of Human Resources
Phone: 318-345-9187

14. LDCC APPROVAL

The Agency Program Administrators, acknowledge and accept responsibilities in the administration of this program as outlined here in.

15. SUSPECT TRANSACTIONS

Suspect transactions can be disputed with Bank of America by one of two methods. The accountant/approver may dispute charges within the Works web site. Bank of America may also be contacted by calling customer service at 800-822-5985.