



# LaCARTE

## Purchasing Card Program

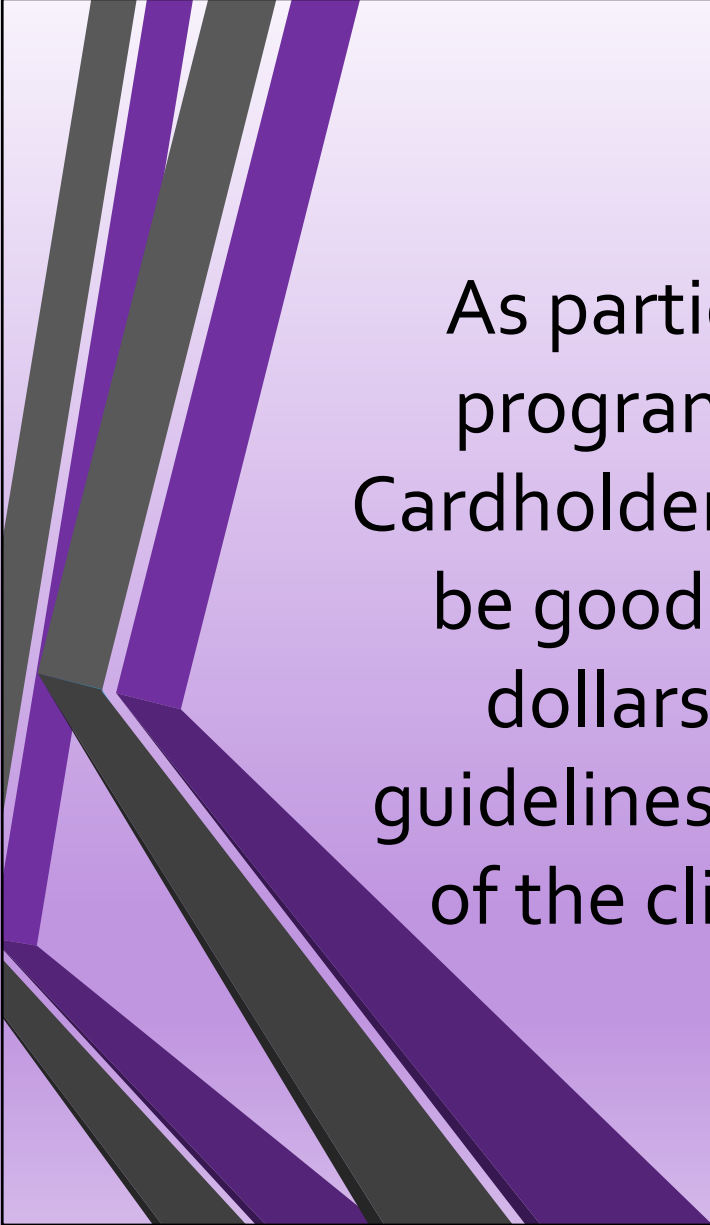
### TRAINING



# Training Agenda

- WHY do we need training?
- WHO do I contact for questions?
- P-card Overview & Basics
- WHAT are my responsibilities as Cardholder or Approver?
- WHEN are my deadlines?
- WHAT happens if I don't comply?
- Frequent P-card Issues

[LDHPCardProgramAdmin@la.gov](mailto:LDHPCardProgramAdmin@la.gov)



As participants of the P-Card program, all Administrators, Cardholders and Approvers should be good stewards of taxpayer dollars, follow State ethics guidelines, and meet the “needs” of the clients not the “wants.”

# Why do we need training?

- 2021 OST Legislative Auditor Report
  - Cited for need of increased oversight
    - Issues of noncompliance
    - Use of restricted MC codes
    - Use of cards after separated from employment
    - Failure to reduce limits in accordance with OST policy
- 2023 LDH Internal Audit
  - Cited noncompliant purchases and not obtaining proper approvals
    - Food purchases without approval
    - Vehicle parts and maintenance
    - Purchasing items that were used as revenue
    - Decorations/Party items annually purchased
    - Incomplete supporting documentation

# Why do we need training?

- Administrator at center of LSU Health controversy charged 'abusive' expenses to foundation
- “[He] used his foundation credit card to purchase alcohol, sometimes more than once a week, and charged other expenses flagged by [the foundation CEO], while almost never submitting receipts.”

[https://www.nola.com/news/education/administrator-at-center-of-lsu-health-controversy-charged-abusive-expenses-to-foundation/article\\_8f411398-2075-11ec-9e45-d74003db884f.html](https://www.nola.com/news/education/administrator-at-center-of-lsu-health-controversy-charged-abusive-expenses-to-foundation/article_8f411398-2075-11ec-9e45-d74003db884f.html)

# Why do we need training?

- Head of nursing home board accused of mispending \$19K on air fryer, smart watch, streaming
- “Auditors examined Hebert’s office-issued credit card usage from June 2019 through July 2022; he spent \$98,000 during that time frame. But auditors say they found \$18,979 in purchases with little or no explanation of the business purpose. They also noted that Hebert shipped more than \$7,000 in purchases directly to his home”

[https://www.theadvocate.com/baton\\_rouge/news/head-of-nursing-home-board-accused-of-mispending-19000/article\\_70b19d44-b14c-11ed-a3ee-0701228032a2.html](https://www.theadvocate.com/baton_rouge/news/head-of-nursing-home-board-accused-of-mispending-19000/article_70b19d44-b14c-11ed-a3ee-0701228032a2.html)

# Why do we need training?

- **Baton Rouge parks employee accused of taking money from BREC in card fraud**
- According to BREC, the card was misused for over five years and the employee used \$67,000 for his personal business expenses. The internal audit pointed out “weaknesses” in the agency’s purchase card approval and payment processes.
- “While I am glad that our Internal Audit department was able to catch and stop this gross misappropriation of the tax dollars entrusted to us by the citizens of East Baton Rouge Parish, I am equally disappointed and embarrassed that the inappropriate transactions were not caught through the controls that we had in place to prevent this type of thing,” said BREC Superintendent Corey K. Wilson.

<https://www.brproud.com/news/local-news/east-baton-rouge-parish/baton-rouge-parks-employee-accused-of-taking-money-from-brec-in-card-fraud/>

# LDH Program Administrators

[LDHPCardProgramAdmin@la.gov](mailto:LDHPCardProgramAdmin@la.gov)

- **Phillip Thompson**  
**LDH Purchasing Card Administrator**  
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- **John Poche**  
**LDH Purchasing Card Administrator**  
CLSH, PCSSC, CLSSC, OBH, OCDD, OAAS  
(225)342-2001  
[John.Poche2@la.gov](mailto:John.Poche2@la.gov)





# Other Resources

- Office of State Procurement - <https://www.doa.la.gov/doa/osp/>
  - Purchasing Help Desk - (225) 342-8010
  - Professional Contracts Help Desk - (225) 342-8010
  - RFP Help Desk - (225) 342-8010
  - Vendor Help Desk – (225) 342-8010
- Office of State Travel – <https://www.doa.la.gov/doa/ost/>
- Office of Technology Services – [URL Link](#)
  - (225) 219-6900 / (844) 219-6900
- DOA Office of State Printing
  - (225) 219-9570

# P-Card Overview

- The LaCarte purchasing card is a VISA credit card issued by the Bank of America to be used for low dollar purchases, under \$5000
- Works anywhere VISA is accepted
- Spending is tailored to the individual needs of the cardholder
- Transaction controls (MC codes) are tailored to the program/facility needs
- You must follow State Travel, LDH and your offices' internal policies/procedures for obtaining advance approval prior to charging a purchase.

[OST Training Information](#) – [DSSAS Policy/Training](#)

## What is appropriate to buy on P-card?

- Low dollar transactions
- Official business purpose only
- Not available on state contract
- Governed by LDH and State Travel policy
  - All P-Card holders shall verify if there is a state contract, Veteran Hudson/small business agreement in place where a purchase order or a manual check can be utilized.
  - P-Cards are only to be used when the procurement of goods/services cannot be procured by other means noted previously.

# What are LDH prohibited purchases on P-Card?

- Restricted vendors
- Restricted commodities



# Restricted Vendors

- Restaurant/Catering
- Liquor Stores
- ATM
- Personal & Professional Services
- Transportation and Travel Services
- Furniture Stores
- Auto Repair Shops / Service Stations (Gas)
- Drug Stores (pharmacies)
- Legal Services
- Engineering, Accounting, Auditing, and Bookkeeping Services
- Pawn Shops

# Restricted Commodities

- Food, Meals, and Refreshments, Alcoholic Beverages
- Court Costs, Alimony, Child Support, Fines & Bail Bonds
- Tax Payments, Cash Advances, Wire Transfer, or Money Orders
- Consulting, Construction/Contractors or Improvement to Facilities
- Gifts and/or Gift Card/Certificates
- Personal items not for official state business use
- Insurance
- Professional Services, Membership/Dues to Clubs/Social Organizations

Items not allowed to be purchased on the pcard	Pay w/ Purchase Order	Other
Purchasing food, snacks, meals, or refreshments.		Requires prior approval from the Undersecretary Requires prior approval from the PCard Admins
Uniforms	Available on state contract	
Re-occurring Charges: Utilities, cellular bills, cable bills, copiers, postage machines, janitorial services, etc.	Must issue a 12 month PO. Reoccurring expenses are to be paid with a purchase order (i.e. telephone, mifi, cellular, cablevision, postage, shredding services, waste pick up services, copier services, airgas/gas supplier, drug testing, background checks, and storage unit) monthly rental fees are to be paid via LaGOV or LaGOV real estate module.	
Storage Unit		Contact DSSAS Contract/Lease/Procurement
Real Estate Leases		Contact DSSAS Contract/Lease/Procurement
Membership Dues & Subscriptions		Requires prior approval from agency appointing authority and LDH EMT Requires prior approval from PCard Admin
Gift cards, gift certificates, cash in lieu of credit		Not allowed
Surcharge/Convenience Fee	The decision to use a PCard on a purchase that will incur a surcharge or convenience fee should be based on rare and extenuating circumstances such as no other form of payment is accepted, timeliness of payment to avoid late fees, urgency of the needed item or services, lack of other vendors, etc.	For any charge where the Supplier has changed a surcharge, a cardholder or user should obtain a copy of the acknowledgement letter sent to the Supplier by Visa authorizing the Supplier to impose a surcharge as part of their supporting documentation
Regular maintenance, Replacement parts/service, or Fuel.		LDH offices/divisions/bureau/units shall participate in the State of Louisiana Fleet Card FuelTrac Program to maintain state fleet vehicles to include regular maintenance tasks, replacement parts to include key fob, repairs, fuel, etc. A FuelTrac Card should be mainted for each state fleet vehicle and contain default expenditure coding to be used for the state fleet vehicle.
Third Party Payments		Third party payment processing service cannot be used to pay for goods/services using the Pcard (Apple Pay, PayPal, Square, Google Pay, etc.)

# Card Declines

Cardholder should always check their available balance and card status before making purchases. Vendors should never retain the card information.

- Must contact P-card Admins before 2<sup>nd</sup> attempt
- Review Works log or contact Bank of America for decline reason
- Possible reasons:
  - Blocked (MCC) vendor or commodity code
  - Invalid Pin or Security Code
  - Spending Limit exceeded; Not enough available spend
  - BOA suspected fraud



# Cash or Cash-Like Incentives

- Required to not participate
- Property of LDH
- P-Card holder is responsible for surrendering
- Examples may include rebates, gift cards and rewards
- Cardholders shall never attempt to receive cash under any circumstances

# Qualifications of Cardholders

- You must be full time employee of the Department.
- Must be assigned a Supervisor/Reviewer (Approver)
  - Will be responsible for reviewing cardholder transactions.
  - Must be at least one level higher than cardholder.
- Must pass the OST LaCarte P-Card Certification Course and LDH OMF LaCarte P-Card Program course yearly.
- Complete the LDH P-Card Cardholder Enrollment form.
- Complete the LDH P-Card Cardholder Agreement form yearly.

# Card Controls

- Multiple restrictions can be placed on each cardholder.
  - Single purchase dollar limit
    - Maximum \$5000
  - Daily, monthly and billing cycle dollar limits set per cardholder needs
  - Daily, monthly and billing cycle transaction limits set per cardholder needs
  - Merchant category codes (MCC)
    - Category codes assigned to all profiles that define the approved vendors
  - Spend Control Profile
    - Transactions per day, dollars per day, single purchase dollar limit, monthly limit, MCC access

# Card Misuse

“P-Card holders, program users, or approving officials, auditors or anyone associated with the program who knowingly, or through willful neglect, fail to comply with the requirements may be subject to suspension or termination of account privileges or other disciplinary action, up to and including termination of employment and criminal prosecution to the fullest extent of the law.”

# Examples of Misuse

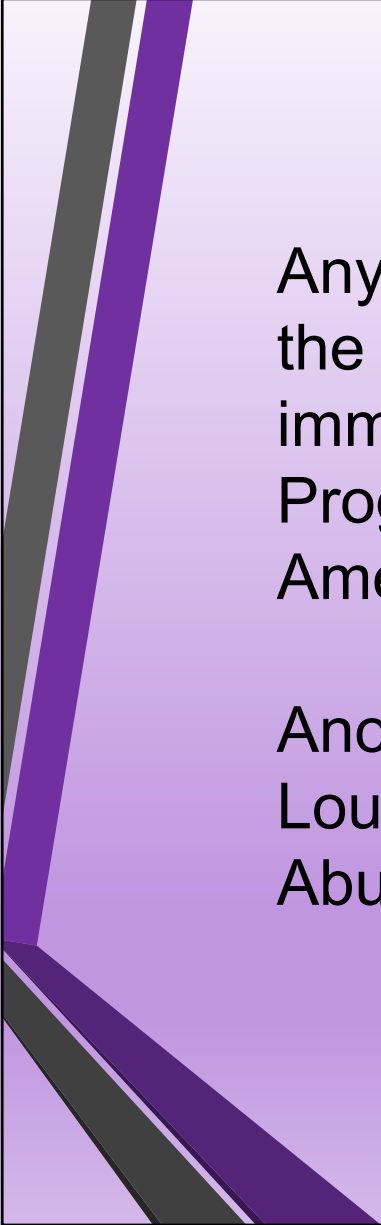
- Used for unauthorized purposes
- Used to purchase alcoholic beverages or any substance, material or service which violates policy, law or regulations
- Allow card information to be used by another individual or third party
- Split purchasing to circumvent limits
- Does not adhere to all policies and procedures

# Card Fraud

- Any transaction, **intentionally made for profit or personal gain** that was not authorized by the P-Card holder, or not for Official State Business.

# Card Fraud – Penalties

- Cardholder/Supervisor/Approver who knowingly or willfully neglects responsibilities are subject to:
  - Investigation
  - Disciplinary and Legal actions
- Any purchases which may not have been made by the cardholder, i.e. internet fraud, etc.



Any recognized or suspected misuse of the P-card Program should be immediately reported to the LDH P-card Program Administrators and Bank of America

Anonymously Report to the State of Louisiana Inspector General's Fraud and Abuse Hotline - 1-866-201-2549



# Responsibility – Program Administrator

- Liaison between Cardholder and Bank of America
- Develops Purchasing Card policy
- Maintains required and accurate documentation
- Ensures timely processing of transactions
- Monitors the program

## Responsibility – Program Administrator (cont'd)

- Issues and cancels cards
- Trains and assists Cardholders and other department assigned trainers
- Maintains and updates Cardholder profiles
- Performs the required monthly audits, reporting and certification

# Responsibility – Cardholder

- Completes annual and required P-card trainings
- Keeps card secure and does not allow anyone else to use card or give out card information to third party vendors
- Uses card in accordance with department rules and regulations and policies
  - Only makes purchases for official business
  - Ensure no sales tax is charged.
  - Enters and verifies proper coding.
  - Has prior approval for restricted vendors, memberships or subscriptions & meal purchases.

# Responsibility – Cardholder

- Provide required documentation for purchases in WORKS and attach a hard copy to the monthly statement.
- Review and reconcile Bank of America transactions in WORKS in a timely manner
  - Sign off on all transaction in WORKS.
  - Must adhere to the **8<sup>th</sup>** of the month deadline per cycle.
- Print Billing Cycle Completed Purchase Log.
- Send signed and approved paper statement with attachments to DSSAS.

# Verifying Coding

- Review LDH OMF crosswalk to verify cardholder coding entered in WORKS prior to completing the monthly sweep and batch process.
- Link to Crosswalk:  
<https://extranet.la.gov/ldh/OMF/LaGOVResources/SitePages/Home.aspx>

## Responsibility – Supervisor/Approver

- Monitors and reviews cardholder activity.
- Ensures that monthly allocation is completed
  - Reviews and approves statements and receipts prior to submittal.
- Keeps Program Administrator informed about any employee changes, i.e. FMLA, separation, retirement, etc.

## Responsibility – Supervisor/Approver

- Authorize purchases in advance, following internal office procedures.
- Electronically approves (sign-off) P-card transactions in WORKS.
- Approves BOA mailed paper statement and signs with original “wet” signature.
  - Statement signatures should match all approvers that appear on the billing log

# Deadlines

- Process transactions as they occur; no later than 5 business days, per policy. Do not wait for cycle to close, or your statement to arrive.
- Cardholder: 8<sup>th</sup> of each month (If the 8th falls on a weekend or holiday, all must be completed on the last working day, prior to the 8<sup>th</sup>)
- Approver: 11<sup>th</sup> of each month (If the 11th falls on a weekend or holiday, all must be completed on the last working day, prior to the 11<sup>th</sup>)
- Paper statements, itemized invoices/receipts, exemptions, Billing Cycle Log must be received by DSSAS on the 25<sup>th</sup> of every month.
- Cycle will always close on the 5th of the month.



# Violations

- P-Card holder card will be **Suspended for a 30 day period** for any non-compliance instances
  - The supervisor/approver and agency appointing authority will be notified.
- The LDH P-Card Administrator shall document P-Card holder non-compliance instances
- On the **3rd** instance of non-compliance the card shall be **revoked and suspended permanently** for any further use by that P-Card holder.

# Frequently Seen Issues

- **Missing & Incomplete Documentation** – Supporting documentation (receipts, invoices, packing slips, memos, etc.) must be kept for audit purposes.
  - **Incorrect coding used in WORKS**
  - **LA sales taxes** being paid to vendors.
- **Late Reconciliation** – Reconciliation should be completed by both cardholder and reviewer by assigned deadlines.
- Complying with allowable and non allowable expenditures (MCC)

# Frequently Seen Issues

- **Personnel Changes** - Cardholder & approvers leave the agency and the P-Card Admin aren't notified
- All **printing requests** must be submitted to the DOA Office of State Printing and they will process or sub-out to an outside contractor.
- If you are asked to use your P-Card as the form of payment for an **individual's dues, memberships, fees, courses, subscriptions, certifications, and/or licenses** an approved exemption from P-Card Admins has to be on file and uploaded to Works as supporting documentation.

# Receipt Documentation

**Add Receipt** [X]

Works supports files in the .pdf, .png, .jpg, .gif and .jpeg format. Uploaded files will be compressed\* and compressed file must be less than 1MB.

\*Note: PDF files are not compressed and must be less than 1MB natively.

\* File to Add:

Receipt Date:   mm/dd/yyyy

Description:

**STAPLES**

MAKE MORE HAPPEN  
Staples Advantage

To reach Customer Service,  
please dial 1-877-826-7755.

REFER TO THIS ORDER NO. FOR ALL INQUIRIES

CUSTOMER NO.	SHIP DATE	ORDER NO.
0070110671	3/7/16	7152407913-000001
PURCHASE ORDER NO.	RELEASE NO.	
COST CENTER	REQUISITIONER	

SHIPPING LOCATION: Houston 00972

CARRIER ROUTE: HHD/COU /80

TOTAL PACKAGES: 1

PAGE: 1 R002

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JANE DOE  
628 N 4<sup>th</sup> ST  
9<sup>th</sup> FLOOR - OFFICE 999  
BATON ROUGE, LA 70802-1111  
Contact: (225) 342-0000 - JANE DOE

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CC ONLY/628 N 4TH ST  
9TH FL OFF  
#4400006569  
BATON ROUGE, LA 708025342

SPECIAL INSTRUCTIONS

Line	ITEM NUMBER	ITEM DESCRIPTION / MODEL NUMBER	UNIT OF MEAS	QTY ORDERED	QTY SHIPPED	B/O qty	Your Price	Extended Amount
1	588764	HIGH CAPACITY STAPLES 3000 PCS/12025	EA	1	1	0	2.39	2.39
2	736031	HANDSET COIL CORD 12FT BLACK /48102	EA	2	2	0	6.99	13.98
3	854548	SWL HIGH CAPACITY DESK STAPLER/S7077701	EA	1	1	0	21.00	21.00
Merchandise Total.....								37.37
Delivery.....								0.00
Tax.....								0.00

**STAPLES**  
MAKE MORE HAPPEN  
Now & ProVista

Check your order status online by  
selecting My Order Status from the  
My Orders drop down.

TOTAL VALUE  
OF ORDER: 37.37

5006

5

002

Thank You For Your Order! Staples, Inc. THIS IS NOT AN INVOICE

BCT New Orleans  
5440 Mounes St.  
Harahan, LA 70123  
(504) 869-7903

09/01/2016 09:52:00  
Merchant ID: XXXXXXXXXX8711  
Device ID: 0822  
Terminal ID: P0071.

CREDIT CARD  
VISA SALE

CARD # XXXXXXXXXX6368  
TRANS # 002  
Batch #: 2  
Approval Code: 067100  
ACI Code: V  
TRANS ID: 086245530681165  
Entry Method: Manual  
Mode: Online  
Tax Amount: \$0.00  
Card Code: M

SALE AMOUNT \$35.00

THANK YOU  
CUSTOMER COPY

120 951198

# DOCUMENTATION

- Every purchase/credit must have an:
  - Itemized original receipt
    - E-mailed receipts should include the vendors original e-mail containing the attached receipt
    - Small receipts should be taped to an 8 1/2 x 22 sheet of paper
    - Scans should be a legible PDF document
  - Appropriate state business purpose and need
- Receipt must include all pages received:
  - Merchant Name
  - Date of Purchase
  - Description of item(s) or service(s) purchased – “Miscellaneous”, “General Merchandise”, or leaving blanks is not acceptable
  - Unit price and quantity
  - Transaction Total (No LA Sales Tax)
- Cardholder is responsible for uploading all required documentation into Works.
  - Itemized Receipt/Invoice
  - OST/LDH Exemptions, including meals, subscriptions & memberships
  - Internal Approval/E-mails

# Additional Approvals

- Some purchases require additional approvals as mandated by LDH policies and directives. You must obtain additional approvals as required, attach them to your transactions in WORKS, and to the paper statements along with the invoice/receipt documentation.
  - Office of Technology Service purchases
  - Subscriptions/Membership approvals
  - Meal/Special Meals approvals
  - Vendors with restricted merchant code(s)

# Sales Tax Exemption

It is the responsibility of the cardholder to:

- Ensure no state sales taxes are charged
- Make sure all credits/reimbursements are received for any state sales taxes charged
- Ensure all purchases are to be tax exempt unless approval is received from the Program Administrator for a specialized purchase
- Have the tax exemption certificate available upon request of the vendor

The state tax exemption number is on the card is **1284900001**



# Tax Exempt Numbers for Frequently Used Vendors

The State has established a tax exempt number to be used by all cardholders at frequently used retailers. At check out, let the clerk know that your purchase is tax exempt and give them the tax exempt number.

- Home Depot – 9345573690
- Lowes – 500948448
- Office Depot – 47640348
- Staples – 5001188308
- Wal-Mart – user must setup with their own account

# Statewide Contracts

- Statewide contracts are purchasing contracts established by the Office of State Procurement (OSP).
  - Search using singular word forms only.
  - Words separated by a space searches for items containing all words in any order.
  - Enclose a phrase in quotes to search for the exact phrase.
  - Words separated with OR searches for any of the words.

[https://wwwcfprd.doa.louisiana.gov/osp/lapac/ecat/dsp\\_ecatsearchlagov.cfm](https://wwwcfprd.doa.louisiana.gov/osp/lapac/ecat/dsp_ecatsearchlagov.cfm)

**Louisiana's Electronic Catalog (LA eCat)**  
Search tool for items on state contracts.

LaGov

Contract #

Contract Desc.

T-Number Desc

T-number

Coop?

Vendor Name

SEBD  VSE

SE/HI  DVSE

Contract Line Item:

Line #

Product Category

Material #

Product Category/Line Item Description

Catalog Items:

MDM Catalog Reference #

Supplier Part #

Region

Catalog Item Long Description

Emergency

- Search using singular word forms only.  
- Words separated by a space searches for items containing all words in any order.  
- Enclose a phrase in quotes to search for the exact phrase.  
- Words separated with OR searches for any of the words.  
- % can be used as a wildcard when searching

Search for:  Contracts  Contract Line Items  Catalog Items

1-1 of 1

Contract #	Contract Description	Vendor Name	T-number	Effective From - To	P-card
4400006569	Office Supplies for State of Louisiana	STAPLES CONTRACT & COMMERCIAL INC	91265	05/16/2015 - 06/30/2019	Yes

1-1 of 1

# Statewide Contracts

For assistance and help, email the Purchasing Help Desk (DOA-[OSPhelpdesk@la.gov](mailto:OSPhelpdesk@la.gov))

- Provides assistance in locating a contract,
- Sets up training on LA eCat
- Provides assistance with new and expiring contracts
- Provides assistance with new vendor registration.

Eligible users of the vendors include:

- All state agencies & departments;
- All political subdivisions of the State
- Authorized “quasi” agencies including early learning centers

There are over 650 statewide contracts covering many categories:

– Food – US Foods; PON Foods; Bimbo; McKee; etc.

– Dairy – Borden; Kleinpeter; Brown’s Velvet; etc.

– Janitorial Supplies – Economical; Berry Plastics; etc.

– Janitorial Chemicals – AutoChlor; EcoLab; P&G; SupplyWorks; Staples; Diversey; WeChem; Steris

– Furniture – HON; Virco; LA School Equip.; etc.

– Vehicle Acq. – Gerry Lane; Hixson; Courtesy; etc.

– MRO – Fastenal; Grainger; MSC; etc.

– Office Supplies – Staples; Veritiv; etc.

– Wireless – AT&T; Sprint; T-Mobile; Verizon; etc.

– Microcomputers – Dell; Lenovo; IBM; Howard; etc...

– IT – SHI; Cisco; HP; CarahSoft; Promethean; etc.

– Copiers – Kyocera; Xerox; Sharp; Toshiba;

– Heavy/Ag. Equip. – John Deere; CAT; Doosan; etc

– Vehicle Parts – NAPA; Safelite; Goodyear; Bridgestone; etc.

– Vehicle Services – FuelTrac; GPS Insight; AssetWorks; etc.

– Specialty Vehicles – Farber; Creative Bus; Ferrara Fire; etc.

– Lab/Pharma – Fisher; VWR; Morris Dickson; etc.

# Transaction Problems & Resolutions

- Contact the vendor and attempt to solve the problem
- If unable to resolve, click on the Dispute tab, under Transaction Detail and complete
- Alert the Program Administrator about the disputed charge
- Bank of America will notify cardholder of resolution

## Lost/Stolen Cards

If your card is lost or stolen, please immediately contact Bank of America – 24 Hour Customer Service: 888-449-2273. 24 hours a day, 7 days a week

BOA will want to verify recent activity directly with the cardholder.

- Once reported to Bank of America, please email to report lost or stolen cards or suspected fraudulent charges to Agency Program Administrators as soon as possible: [LDHPCardProgramAdmin@la.gov](mailto:LDHPCardProgramAdmin@la.gov)

# GENERAL REMINDERS

- FOOD & REFRESHMENTS are NOT to be purchased with the P-Card.
- Personal items such as microwaves, coffee makers, fans, heaters, holiday greeting cards, decorations, and party paper goods, etc., are NOT to be purchased with the P-Card.
- Enterprise car rentals are not to be charged on the P-Card. Enterprise car rentals are to be setup with an Enterprise Direct Bill account, through State Travel's CBA Card.
- GAS is NOT to be charged to the P-Card or Enterprise rental. Gas is to be purchased by the employee and reimbursed through travel or on the Voyager Fleet card.
- Travel charges are not allowed on P-Card
  - Hotels
  - Transportation/Rental Vehicles
  - Flights
  - Conference fees/Stalls/Rental Space

# Important Links

- [LDH POLICY](#)
- [DSSAS Webpage](#)
- [Office of State Procurement](#)
- [Office of State Travel](#)
- [Voyager Fleet Card](#)



Any Questions?