STATE OF LOUISIANA

STATE LIABILITY
TRAVEL CARD AND CBA POLICY

July 2, 2014

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1. PROGRAM

A. POLICY STATEMENT

The State of Louisiana State Liability Travel Card and CBA Program policy covers and establishes minimum standards for possession and use. The Travel Card/CBA is a tool used to assist employees in paying for specific, higher cost travel expenses, incurred during travel for official state business. The Travel Card/CBA is a VISA account issued by Bank of America (BOA) for the State of Louisiana. These accounts will enable employees to purchase travel related accommodations/services with the convenience of a credit card to offset allowable expenses in accordance with PPM49, located at:
http://www.doa.louisiana.gov/osp/travel/travelpolicy.htm
Use of the State Liability Travel Card/CBA is provided for official state business use only.

It is the responsibility of the agencies to set individual cardholders single purchase limits. An agency may allow a SPL (single purchase limit), agency-wide or on an individual card basis, up to $5,000 without prior approval from the Office of State Purchasing and Travel. The Office of State Purchasing and Travel must approve in writing any authority for a SPL or one time override to be above $5,000. In addition, the card cycle limit may be determined by the agency. Limits set by the agency should reflect individual's travel pattern. Request will be considered if the agency program is in compliance with the program, with the state guidelines, adequate staff experience and training are demonstrated with factors that promote the overall use of the program and if the approval by State Purchasing and Travel is determined to be in the best interest of the state.

This policy and the related procedures along with the use of the Travel Card and CBA program do not negate any current requirement and/or allowances in PPM49, including the travel authorization/expense forms which must be completed for all non-routine travel, conferences and out of state travel, as well as, Purchasing Policies, Rules and Regulations, Louisiana Statutes, or Executive Orders, if applicable, and all must be followed when using and administering the Travel Card and this policy

Charges should never be artificially divided to avoid the Travel Card policy limits.

B. TRAVEL CARD/CBA PROGRAM BENEFITS

The use of this card will improve efficiency and effectiveness by forming one source of payment for while reducing the need for cash advances.

C. CONDITIONS OF PARTICIPATION

All agencies/public post secondary, 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 and approved by the Office of State Purchasing and Travel.

All program participants, i.e. program administrators, cardholder, CBA administrators and cardholder approvers are required to complete an online certification class, annually, receiving a passing grade of at least 90 in order to receive a new travel card, a renewal travel card, remain as CBA administrator or remain as a cardholder approver. These certifications will be developed and updated, as necessary, by Office of State Purchasing and Travel and the agency will be notified as soon as they are approved. All program participants will be given ample time to obtain this certification once notified. Note: The certification class for the CBA administrator would be the same as a cardholder's certification.

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

To allow for proper and complete program audits, all program participants, including public post secondary, will be mandated to implement WORKS Workflow, which is an online system through Bank of America. The system captures transaction; Workflow requires both cardholders and cardholder approver's electronic signatures, along with the ability to maintain receipts and backup supporting documentation in one central location through the scanning feature which is also being mandated, therefore, assisting with audits and reviews. The system allows for an additional level of approvals, beyond the cardholder and approver. Another function of Workflow allows accounting information to be coded by the cardholder for each transaction. The accounting function is mandated for ISIS/LaGov interfaced agencies which would ultimately be interfaced to the ISIS and LaGov systems. For all other agencies/post secondary/board/commissions, which are not ISIS/LaGov interfaced agencies, although it is still mandated for the agency to utilize Workflow including scanning capabilities, the agency will not be required to interface with any accounting system.

Agency program participation requires annual review of the agency's program conducted by the agency's internal audit section.

All receipt and supporting documentation must be scanned and tied to the applicable transaction and not as one image for all transactions.

During implementation and continuation of users into Workflow, ensure that every cardholder's business email address matches the cardholder's name. Another cardholder's email address may not be used without prior approval from the Commissioner of Administration. This is done for security reasons and to protect all cardholders.

Monthly reviews and inquiries, requested from the Office of State Travel, Division of Administration auditors, etc, to agency program administrators, must be answered in the time specified in the request. At this point, for monthly reviews, only justification is required for each transaction, along with program administrator and agency verification and determination that the transaction was for a business purpose and was in compliance with PPM49 and all state and agency card program policies, purchasing rules and regulations, statutes, and executive orders.

All cardholders, program administrators, CBA Administrators and cardholder approvers must sign the most current (See Attachment B) State of Louisiana Corporate Liability Travel Card Program Agreement Form for the applicable program role on an annual basis. Agreements acknowledge and outline the applicable responsibilities under the program.

No travel card shall be issued to any agency program administrators, department head, CBA administrator or auditor or any other roles associated with administering, monitoring or reviewing the activities of the Travel Card program, as well as any non-state employees. If it is justifiable hardship for one of the above positions to not be allowed to possess a travel card, a written request must be submitted to the Commissioner of Administration including detailed justification as to why this is not feasible 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.

Also, no employee may 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 State Liability Travel Card.

The only exception regarding an employee possessing a card with a role in the program is a cardholder approver. However, in order for a cardholder approver to possess a p-card, monthly audit, sign-off in Workflow system (once implemented into Workflow), and all other responsibilities listed throughout this policy for a cardholder approver, must too be fulfilled by someone which is at least one level higher than the approver.

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

It is strongly urged that agencies establish controls for pre and post approval of items expenditures on the Travel card.

Additional documentation steps, that are strongly recommended, which would strengthen controls in the review process include:

- Documenting the reason for the purchase (case number, project, etc.) on the receipt along with signature from cardholder and supervisor.

Any recognized or suspected misuse of the travel card program should be immediately reported to the agency program administrator and may be anonymously, reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549 or for additional information one may visit http://oig.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&nid=3&pnid=0&pid=4&catid=0.

In the event that an agency/public post secondary entity fails to comply with the requirements for participation in the Travel Card Program, the result of noncompliance may be removal from the Travel/CBA Program.

2. DEFINITIONS

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

Agreement Form – A form signed by a program administrator, cardholder and cardholder 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.

Controlled Billed Account (CBA) –a credit account issued in an agency's name (no plastic cards issued). These accounts are direct liabilities of the State and are paid by each agency. CBA Accounts are controlled through an authorized administrator(s) to provide means to purchase any allowed transactions/services allowed in this policy. See Section 4.C. Please realize that although other travel related charges are now allowed on the CBA account, the traveler should be aware that there is no plastic issued for a CBA to ensure that this will not impair his travel plans.

Cycle - the period of time between billings. For example, the State of Louisiana Travel Card closing period ends at midnight the 8th of each month. 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. They are preventative controls and, as such, should be used judiciously.

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

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

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

Fraud – Any transaction, intentionally made that was not authorized by the cardholder or 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 allowed in Section 4C.

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

ISIS – State of Louisiana's integrated system used for accounting, financing, purchasing, and contracting functions.

LaGov – State of Louisiana's newest integrated system used for accounting, financing, logistics, human resources, travel and data warehouse storage and reporting.

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

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

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

Policy and Procedure Memorandum 49 (PPM49) –the state's general 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. http://www.doa.louisiana.gov/osp/travel/travelpolicy.htm

Single Purchase Limit (SPL) - 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 Travel Card single purchase limit set for cardholders.

Travel Card - a credit account issued in an employee's name. This account is the direct liability of the State and is paid by each agency. 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.

Travel Card/Billing Cycle Log – Paper and electronic, once the agency has completed the implementation of Workflow, this log 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). Approval of the log by the cardholder can either be by signature (paper log) or electronic signoff (through WORKS Workflow reconciliation). Likewise, the designated approver, supervisor of cardholder which is at least one level higher than cardholder, can either be by signature (paper) or electronic signoff (online in WORKS Workflow).

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

Transaction Documentation –all documents pertaining to a transaction, both paper and electronic. The documentation is also used for reconciliation at the end of the billing cycle and is to be retained with the monthly reconciliation documentation for review and audit purposes. Examples of transaction documentation include, but are not limited to: itemized purchase receipts/invoices, (with complete item descriptions, not generic such as "general merchandise), receiving documents, credits, disputes, written approvals, airline exception justifications/approvals, travel authorizations/expense forms, etc.

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

WORKS Workflow – Bank of America's online system that includes user profiles and transaction Workflow. For ISIS and LaGov interface agencies, transactions are coded and interfaced to the ISIS/LaGov systems for payment monthly.

3. STATE LIABILITY TRAVEL CARD ADMINISTRATION RESPONSIBILITIES

A. OFFICE OF STATE PURCHASING AND TRAVEL RESPONSIBILITIES

The State of Louisiana, Office of State Purchasing and Travel is responsible for the statewide contract 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 Purchasing and Travel will issue and maintain the State Liability Travel Card/CBA Policy as contained herein. 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 Office of State Purchasing and Travel will approve agency participation in the program and identify the allowable Merchant Category Codes (MCC) and their limits, if applicable. MCC allowances will be in accordance with Section 4C.

Any waiver to this policy will be considered on a case-by-case basis and should be in writing on the exemption request form and forwarded to the Office of State Purchasing and Travel for approval.

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

B. AGENCY/PUBLIC POST SECONDARY RESPONSIBILITIES

Agency responsibilities include administration of their State Liability Travel Card/CBA Program and compliance with state guidelines identified herein, PPM49, any current Purchasing Policies, Rules and Regulations, Louisiana Statutes, Executive Orders and/or current State Corporate Liability "LaCarte" Purchasing Card Policy, if applicable.

The Department Head will be responsible for designating Agency Travel Card/CBA Program Administrators and for immediately notifying the State Program Administrator at the Office of State Purchasing and Travel of any changes.

Agencies are responsible for developing a policies documenting all internal procedures and ensuring that they are in accordance with the guidelines of the State Liability Travel Card/CBA Policy including a statement that a single purchase shall not be artificially divided to avoid the SPL or procurement procedures. Policies should be updated as necessary with changes/additions which may occur in the Agency's internal procedures and/or State's Liability Travel Card/CBA Policy including updating of MCC Codes, as necessary, when provided by the Office of State Purchasing and Travel and the Bank of America.

The Agency Program Administrator(s) will be responsible for keeping well informed of program updates as they are sent as email updates, along with dissemination of this information to the Department Head, cardholders, CBA administrator, cardholder approver and any other agency personnel as deemed appropriate.

Agency is responsible for performing post audits of cardholder transactions to monitor appropriate use while verifying that purchases are made in accordance with PPM49, State Liability Travel Card Policy, and/or all policies, purchasing rules and regulations, Louisiana Statutes and Executive Orders, if applicable. The bank will provide reporting capabilities at no cost to each agency. Remember that all transactions MUST have a receipt, both paper and electronic, once the agency has completed the implementation of Workflow. Electronic copies must be unalterable and readily available to auditors when requested. The agency is responsible for securing and archiving transaction data as required by the business operations of the agency. If using WORKS Workflow, data is available electronically for up to 3 years. If using Intellilink, data is only available for a 27 month rotating period. If an agency requires documentation retention more than stated above, it is the responsibility of the agency to obtain and archive the transaction data annually.

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

In addition to establishing proper controls and agency's procedures, agencies are responsible for:

1. Determining appropriate cardholders and setting individual cardholder limits for single transactions, daily and/or cycle transaction limits. While we recognize certain business transactions require higher limits exceeding $5,000 and may be granted by submitting a "Request for Exception Form: to the Office of State Purchasing and Travel for approval. Agencies are cautioned when increasing SPL that best practice calls for a SPL to be limited to the lowest necessary SPL that is needed for the duties of that individual. The "Request for Exemption Form" would also be applicable to open any MCC Codes which are classified as either "P" for prohibited or "R" for restricted. It is also best practice to issue only one card per cardholder
2. Monitoring for cardholder accounts which are not active and adjusting SPL's and/or monthly cycle limits accordingly based on possible change in needs and cancellation of card, when not utilized in a twelve month period. A card may only remain active, if dormant for a 12 month period, by justification and approval from the Office of State Travel. If approval is granted, the card must be suspended and profile changed to $1 limit until future need for activation. An example of the need for a card that may be dormant for 12-months is that the card is being maintained only for emergency situations.
3. Determining allowable merchant category codes based on individual needs and the State's allowances.
4. Educating program participants on state and agency policy requirements, procedures and allowances.
5. Educating program participants on use of card and sales tax requirements.
6. Maintaining budgetary controls.
7. Developing a travel card log used to assist in reconciliation process.
8. Establishing procedures, as part of exit paperwork, to collect and cancel cards upon termination of the employee. Exit procedures include a review by the cardholder and supervisor and/or program administrator of all current charges on the account, verifying that all necessary supporting documents, receipts and required signatures have been obtained. Cards should be returned to the agency program administrator to cancel and destroy.
9. Educating cardholders on process of reporting a card lost, stolen and/or any fraudulent activity.

10. Requesting cards, users in WORKS, and performing any maintenance necessary for agency cardholders. Issuing secure User ID's for each cardholder, approver, CBA administrator, accountant, auditors and agency program administrator in all WORKS applications if the online system is implemented.
11. Agency policy must specifically address how an employee's absence during approval process of transactions will be handled especially once agency has been implemented into WORKS Workflow system.
12. Monitoring the issuance of cards, ensuring prompt reconciliation of periodic statements.
13. Establish procedures for reducing Travel Card cardholders to $1 limits or suspending the card during an extended absence and/or until the cardholder returns. This will be done to protect the cardholder and the agency during their absence.
14. Establishing and enforcing personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines. Ensure that the consequences, outlined in the agency policy are executed and all program participants are aware of the consequences of certain actions involving the Travel Card Program.
15. Developing procedures for recovering of unauthorized charges and/or overage of allowances as defined in PPM49. If abuse, whether accidental such as travel incidentals, occurs more than twice, cancellation of the Travel Card is strongly encouraged.
16. Developing procedures for both state, city and parish tax reimbursements to applicable hotel, city parish and/or State to handle hotel charges which are not allowed but were charged resulting in an unauthorized tax exemption for charges such as room services, movies, double occupancy for additional non-state employees, etc as well as other charges which are in excess of official business days (such as personal days added at the beginning or end of a trip/conference)
17. Maintaining list of all agency cardholder's names.
18. Establishing agency Corporate Business Accounts (CBA's) and determining proper administrators/approvers. The contract travel agency must be notified of authorizers for each CBA account.
19. Annually, the department head, along with all cardholder approvers, shall review cardholders, cardholder limits and ensure appropriate utilization. A file shall be maintained showing compliance with this request.
20. Develop procedures for online accounts, such s Amazon, PayPal, EBay, etc. These types of accounts, if necessary and allowed for use by an employee, must have a standalone business account or registration and must not be combined with an individual's personal account. By doing this, it allows the agency access to view the accounts online while verifying that all purchases were business related, email receipts were not altered and that all purchases are being delivered directly to the agency.
21. ISIS Accounting Interface Agencies:

    Establish and assign default/override accounting codes for transactions not otherwise coded through the electronic online WORKS Workflow. There will be a default accounting code for each appropriated program that will consist of the fund/agency/organization/object combination. Coding will be assigned either through online allocation or through the application of override codes during export from BOA to ISIS. Default/override codes are assigned by Office of Statewide Reporting and Accounting Policy (OSRAP) and are included in the export programming when no allocation coding in applied.

    The Agency will be responsible for notifying OSRAP of all instances that will require a change in the agency's structure. The Agency will be responsible for updating user restrictions within its instance when using the WORKS Workflow.

Ensuring a clearing organization code (TTTT) or override organization code is set up for each corporate account (ISIS Agency) for miscellaneous charges and for cardholder transactions that have an incorrect or missing code.

ISIS Agencies will be responsible for reconciling cardholder statement (paper or electronic) to electronic payment (P4 Travel Card Vendor Payment Voucher Input Form) and distributing costs from the default/override accounting codes to the proper accounting codes. ISIS Agencies must notify OSRAP immediately of any discrepancies.

22. NON-ISIS Accounting Interface:
    Agencies will assign codes specific to their accounting system. These assigned account numbers will track purchases as deemed necessary.
23. Non-Interface Agencies:
    For any agency not receiving an interface into their accounting system, it will be the agency's responsibility to ensure that the reconciliation is completed and payments are paid in full, timely each month, with ONE electronic funds transfer (EFT) to Bank of America
24. La GOV Agencies:
    Establish and assign default accounting codes for each cardholder in WORKS. The Agency will be responsible for maintaining the Accounting Code and the cardholder defaults when there is a change in the agency's structure.

    WORKS will be set to validate accounting codes. When there is a timing issue that results in a transaction being interfaced with an accounting code that is no longer valid in LaGov, the transaction will post to a default fund/cost center

C. Supervisor/ Approver Responsibilities

1. Obtain annual approver certification through the State's online certification training program in which a passing grade of at least 90 must be obtained.
2. Obtain agency program training and sign an Approver Agreement Form, annually, with originals given to agency program administrator along with approver receiving a copy.
3. Obtain, review and understand the state and agency policies, PPM49 and all rules, regulations. policies, procedures, guidelines, statutes, executive orders, if applicable.
4. Keep well informed of program updates as sent from agency program administrators or anyone associated with the State Liability Travel Card Program.
5. Ensure that a log is completed by each cardholder, that the log corresponds with the monthly billing statement and that the log and statement are signed by both approver and the cardholder.
6. Always submit approvals with all necessary documentation including complete line item descriptions where generic description is on receipts such as "general merchandise" (both paper and electronic) in a timely manner.
7. Ensure that supporting documentation, including the signed log or approved electronic log and signed statement, by both approver and the cardholder, along with any findings and justifications are sent to the agency fiscal office for review, where the documentation will be maintained in one central location, in accordance with the state's requirements and the agency's policy.
8. Immediately report any fraud or misuse, whether actual, suspected or personal charges to the agency program administrator, as well as, agency head and other personnel/agencies as required. An approver will participate in any disciplinary actions which may be deemed appropriate, if necessary.
9. Notify an agency program administrator, immediately, upon separation, change in department/section or during extended leave for any cardholders in which you are the approver.

10. Complete an exit review, with the cardholder, of the cardholder's transactions, supporting documentation and receipts, as well as, obtaining necessary signatures prior to departure.
11. Ensure that the Travel Card is obtained from the employee upon separation or change in department/section and return card to agency program administrator. Ensure that agency program administrator makes necessary changes to cancel the card and to remove approver as the employee's approver and/or employee from the approver's list of cardholders for which they are responsible.
12. Ensure that either approver or the cardholder notifies the agency program administrator if card is lost, stolen or has fraudulent charges. Ensure the cardholder immediately notifies the bank as well.
13. Review, at a minimum annually, all cardholders which approvers are designated as an approver along with profile limits to ensure appropriate utilization of the card and program intent. This will ensure that all cardholders limits, MCC Codes, etc., are working properly for the cardholder. If limits or codes are not allowing the cardholder to perform his duties, then approver should contact the agency program administrator to make necessary adjustments.
14. Ensure that cardholder is never a final approver of his own monthly transactions.
15. Ensure each transaction, to the best of approver's knowledge:
    - Has an appropriate business purpose, fits the cardholder's business needs, and is audited including a review of all supporting documentation.
    - Is in compliance with PPM 49, all current purchasing rules and regulations, statutes, executive orders, and policies, as applicable.
    - Is in compliance with the agency's policy and the State's Corporate Liability Travel Card/CBA policy a.
    - Does not include state tax, as this program is state tax exempt.
    - Includes all required and complete documentation, including a detailed receipt, supporting the transaction and all documentation is scanned into Workflow and tied to the appropriate transactions and that the paper documents match the scanned documents.
    - Is not a duplication of personal request and/or reimbursements
    - Has been verified to ensure that each transaction has a receipt and the receipt's date, supporting documentation and documentation dates, along with the log dates, correspond with known business needs or trip allowances and dates, if applicable and travel has been approved, along with program cycle dates (which begin the 9th of one month and ends the 8th of the following month).
    - Has been coded properly for payments as outlined in the agency policy and procedures and as required in Workflow for ISIS and LaGov interfaced agencies.
16. Secure all assigned WORKS application User IDs and passwords. Never share User ID and passwords and/or leave work area while logged into the system or leave log-in information lying in an unsecure area.
17. Understand that failure to properly fulfill the approver's responsibilities as a travel card approver could result, at a minimum, in the following:
    - Written counseling which would be placed in approver's employee file for a minimum of 12 months.
    - Consultation with agency program administrators, and possibly head of agency and internal audit section.
    - Disciplinary actions, up to and including termination of employment.
    - Legal actions, as allowed by the fullest extent of the law.

D. **Audit Reports**

Attachment A contains a list of reports created for agencies to use for monthly audit requirements of this program through WORKS and Intellilink. Some reports are required to be generated and reviewed at least once a month, while others have been created and designed as added value to assist in policy compliance. Although all of the reports are not required monthly, agencies are strongly encouraged to determine which of the reports are of the most value to them and should consider rotating them, at a minimum every other month.

When running these reports, it is the agency'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. Based on the cardholder's explanation, the agency should address the situation accordingly.

All documentation/findings/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. Most reports listed in Attachment A are available through VISA Intellilink. Intellilink's data is available for a 27 rotating month period. If an agency requires documentation retention for more than 27 months, it is the responsibility of the agency to obtain and archive the transaction data accordingly.

Monthly certification that the above procedures have been conducted must be submitted to the Office of State Travel. The certification will indicate that agency 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 reports shall be used as a tool to assist the agency program administrator/agency with determining which cardholders may need a refresher training course, re-certification of the state's online training, counseling, cancellation of card, due to inaccuracies, etc., as well as, to determine possible changes to cardholder's limits, profiles, and MCC groups.

When WORKS Workflow implementation has been completed, a Billing Cycle Travel Log report will be available for print. It is an un-editable, PDF, formatted report. The WORKS Workflow system data is generated at the time of report request with the most current signoff information with the date and time stamp of the approval captured in the audit tracking, along with all documentation which has been scanned to support the travel card transactions and tied to the appropriate transaction. Always ensure that the correct cycle period/dates are entered when printing the log report. Cycle dates for the program begin on the 7th of one month and ends on the 8th of the following month.

Once an agency has implemented WORKS Workflow, there are additional reports that can be created to give cardholder approvers, accountants, agency program administrators, auditors and management information to monitor the compliance of their cardholders and staff. Data is available electronically within WORKS Workflow for up to 3 years. If an agency requires documentation retention for more than 3 years, it is the responsibility of the agency to obtain and archive the transaction data annually.

4. POLICY REQUIREMENTS

A. STATE LIABILITY TRAVEL CARD ACCOUNT REQUIREMENTS/GUIDELINES

1. Travel advances should not be given to an employee who does not qualify for a State Liability Travel Card because their State of Louisiana Corporate Travel Individual Liability account was revoked due to charge-offs and/or non-payment or account has an outstanding balance. List of current ineligible employees may be obtained from the Office of State Purchasing and Travel or from Bank of America.
2. All Travel Card transactions must have a detailed receipt, not a generic description such as "general merchandise" or should be fully documented elsewhere (both paper and an uneditable electronic form, once an agency has implemented Workflow) and must be in accordance with all PPM49 guidelines, http://www.doa.louisiana.gov/osp/travel/travelpolicy.htm- , Purchasing Policies, Rules and Regulations, Louisiana Statutes and/or Executive Orders, http://www.doa.louisiana.gov/osp/osp.htm,if applicable including the travel authorization/expense forms which must be completed for all non-routine travel, conferences and out of state travel.
3. Cardholders must be approved by appropriate agency authority and distributed only to frequent travelers, based on the request of a supervisor, manager or department head, not as an automatic process upon hiring.
4. Necessary training should be conducted to ensure that all program participants, such as program administrators, cardholders, CBA administrators, cardholder approvers, and any other applicable personnel that has a role in administering this program, is aware of all duties and responsibilities associated with possession/use of a State Corporate Liability Travel Card. Agency program administrators shall maintain the annual, original signed agreement form for the State of Louisiana Corporate Liability Travel Card Program, for all participants of the Travel Card Program. A copy of the signed agreement along with the state and agency policies, or a link to all policies, PPM49, procedures, rules, regulations, and executive orders, shall be provided to the program participants.
5. All program participants must attend agency training. Participants must receive state's online certification, achieving a score of at least 90 and sign an agreement form applicable to the employee's role in the program, acknowledging responsibilities. Both of these requirements are due annually.
6. All Travel Cards are issued with corporate liability, under which the state is liable for the cost of the purchases. The program is based on the strength of the State's financial resources, not the personal finances of the cardholder.
7. Due to State Liability, Corporate Travel Cards are to be issued in the name of State of Louisiana employees only.
8. Travel Cards will be issued with dual limits. The overall card cycle limit determined by the agency, and a SPL limit up to $5,000, also determined by the agency. These limits should reflect the individual's travel patterns. They are preventative controls and, as such, should be used judiciously. Exceptions to the SPL may be requested from the Office of State Purchasing and Travel with a Travel Card exemption request form.
9. Default/override accounting codes must be assigned if the agency has created an interface with the accounting system.
10. State Liability Travel Card is a VISA card and will be identified with the State of Louisiana seal and marked "Commercial Travel Card/Louisiana Travel Card. The cards will be yellow and embossed with the Employee's name, department name, account number and tax exempt number.

11. Expiring Travel Cards will automatically be replaced/renewed prior to the Travel Card's expiration date by the issuing bank. All replacement/renewed cards will be sent to agency's program administrator for proper distribution and all cardholders must have a re-certification from the state's online training class achieving a passing score of 90 prior to receiving the renewal travel card.

B. INDIVIDUAL TRAVEL CARD CARDHOLDERS SHALL:

1. Use Travel Card for official state travel only. No personal use. Travel Card is limited to the person whose name is embossed on the card. The Travel Card shall not be used to pay for another or loaned to another to pay for official or non-official business expenses.
2. Attend required agency training and sign a State Liability Cardholder Agreement Form, annually, acknowledging cardholder's responsibilities prior to receiving the card.
3. Obtain annual cardholder certification through the State's online certification training program receiving a passing grade of at least 90 prior to possess or continuing to possess a State of Louisiana P-Card.
4. Never include the full Travel Card account number in emails, fax, reports, memos, etc. If an account number is necessary, only the use of the last four or eight digits of the account number is allowed.
5. 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.
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, and the card verification value (CVV), the 3-digit security code located on the back of the card.
7. Never send a copy of the Travel Card if requested by a merchant. If this is required for payment, then the cardholder must use another form of payment other than the State Liability Travel Card.
8. Present a personal credit card when checking into a hotel to cover any incidental expenses, which are not allowed, if using the Travel Card to pay for hotel room charges. If incidentals are incurred during a business trip, traveler must be reimbursed through the agency's travel reimbursement policy and procedures including the travel expense, BA12, process.
9. Never use an individual Travel Card for personal, non-business expenses for any reason.
10. Never pay State taxes on the Travel Card, especially for hotel, Enterprise in-state vehicle rentals, and Park-N-Fly parking charges when using the Travel Card, since it is a state liability. See Section 6.
11. Never, under any circumstances, use the Travel Card to access or attempt to access cash.
12. Never accept cash in lieu of a credit to the Travel Card account.
13. Never use Travel Card for Incidentals.
14. Never use Travel Card for gift cards/gift certificates, without prior approval from Office of State Travel, as these are considered cash and taxable.
15. Never use Travel Card for purchase of alcohol, food or entertainment services without obtaining prior written approval from Office of State Purchasing and Travel.
16. Never use Travel Card for fuel or vehicle maintenance if agency is part of the Fuel Card and Maintenance Program. However, in the event that the fuel program is not covered in a certain geographic area, then the Travel Card may be used and documentation of the transaction should be maintained indicating the reasons why a fuel card could not be used.
17. Never use Travel Cards to avoid procurement or payment procedures.

18. Submit their travel expense form www.doa.louisiana.gov/osp/travel/forms.htm and all required transaction documentation (both paper and uneditable electronic format, once Workflow has been implemented), special approvals, etc timely and in accordance with their agency's internal policy. Note: Every transaction must have a receipt with a full description, not a generic description such as "general merchandise" or item should be fully documented/described elsewhere (both paper and uneditable electronic format, once Workflow has been implemented). Failure to do so should result in cancellation of Travel Card. All paper supporting documentation, including signed log or approved electronic log and signed memo statement, along with any findings and justification is to be scanned into Workflow and tied to each applicable transaction.
    All mentioned above, will be sent to the supervisor/approver for required audit and signatures, and forwarded the agency's fiscal office for review and file maintenance.
19. **NEVER MAKE A PAYMENT DIRECTLY TO THE BANK** in the event that an unauthorized charge is placed on the cardholder's state liability Travel Card. Making a payment directly to the bank, will cause the monthly statement billing file to be out of balance, and the agency will have to determine the cause. Ultimately, it will be determined that a personal payment was made. In order to avoid this situation, report any unauthorized charges to the agency's program administrator immediately, along with decision on how the funds will be reimbursed back to the agency.
20. Notify the agency's program administrator if fraudulent charges are noticed, as the card may need to be cancelled and another card issued.
21. Notify the agency's program administrator if use of a card has changed and lower or higher limits are necessary.
22. Immediately report a lost or stolen card by calling Bank of America at 1-888-449-2273.

C. ALLOWABLE STATE LIABILITY TRAVEL CARD TRANSACTIONS

1. **AIRFARE**
2. **STATE CONTRACTED TRAVEL AGENCY FEES**
3. **REGISTRATION FOR CONFERENCE/WORKSHOPS –** this card may not be used for Membership Dues
4. **HOTEL/LODGING**
5. **RENTAL CAR**
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 if agency is part of the 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. without approval from Office of State Travel

D. STATE CORPORATE BUSINESS ACCOUNT (CBA) REQUIREMENTS/GUIDELINES

1. All CBA transactions must be in accordance with PPM49 guidelines, http://www.doa.louisiana.gov/osp/travel/travelpolicy.htm , Purchasing Policies, Rules and Regulations, Louisiana Statutes and/or Executive Orders http://www.doa.louisiana.gov/osp/osp.htm.
2. The purpose of a CBA is to provide a tool for agencies to purchase airfare, conference registrations and assist with payment of high dollar travel expenses only. See Section 4.C. Please realize that although other travel related charges are now allowed on the CBA account, the traveler should be aware that there is no plastic issued for a CBA to ensure that this will not impair their travel plans.

3. The State promotes the use of the CBA account; however, each department head will determine who is eligible to use the CBA within their agency.
4. The account(s) are issued in the name of the agency and the agency program administrator is the primary point of contact for administering the accounts. The agency may designate an administrator/authorizer per account. Each administrator has the same duties, obligations and responsibilities as a cardholder, as outlined throughout this policy, specifically section 4.B. The contract travel agency must be notified of authorizers for each CBA account.
5. CBA account(s) shall have an overall card cycle limit determined by the agency. These limits should reflect the agency's travel patterns. Therefore, these limits must be judiciously established by the agency and adhered to accordingly.
6. , The agency Program Administrator may establish a new or additional CBA account(s) through Bank of America's on-line system, WORKS.
7. The CBA accounts are the direct liability of the state. Each agency is responsible for ensuring all accounts are paid timely and full each month with ONE electronic funds transfer (EFT) to Bank of America.
8. CBA accounts do not allow issuance of plastic card. These are referred to as ghost accounts. 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 of the account. See Section 5, Card Misuse.
9. The full CBA account number shall never be included in emails, fax, reports, memos, etc. If an account number is necessary, only the use of the last four or eight digits of the account number is to be allowed.

4. CARD MISUSE

A. FRAUD PURCHASES - 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 that the actions of the employee have caused impairment to state service, and should those findings be sufficient to support such action, the employee will be subject to disciplinary action. The nature of the disciplinary action will be at the discretion of the Entity's Appointing Authority and will be based on the investigation findings and the record of the employee. Any such investigation and ensuing action shall be reported to the Legislative Auditor, Office of the Inspector General and the Director of the Office of State Purchasing and Travel. Also, the agency's policy should state the specifics regarding re-payment including actions taken, timeframe for re-payment and consequences if repayment is not made in accordance with the agency's policy.

B. Non-Approved Purchase – a purchase made by a State cardholder for which payment by the state is unapproved. A non-approved purchase differs from a fraud purchase in that it is an un-intentional misuse of the Travel Card/CBA with no intent to deceive the agency 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. 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 and maintained in the employee's file for no longer than one year unless another incident occurs. The employee should be made to pay for the item purchased inappropriately. Should another incident of a non-approved purchase occur within a 12 month period, the Entity's Appointing Authority should consider revocation of the Travel Card/CBA. The agency's policy should state the specifics regarding re-payment including actions taken, timeframe for re-payment and consequences if repayment is not made in accordance with the agency's policy.

Consequences for either type of purchase mentioned above must be clearly documented in the agency policy and fully executed when applicable.

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. Merchant transactions are processed using one of the two steps as follows:

1. Merchants process transactions against card controls (MCC, limits, expiration date, etc.) and, if approved, receive an authorization number.

2. Merchants submit the transactions for payment from the bank.

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

D. CARD AND WORKS USER ID/PASSWORD SECURITY

Each cardholder, CBA administrator, agency 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 and WORKS Workflow User ID number and passwords around their work area.
2. Never share USER IDs and passwords and/or leave work area while logged into the system or leave log-in information lying in an unsecure area.
3. Never give his or her 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

5. SALES TAX

A. Travel Card and CBA charges are a direct liability of the State, therefore, Louisiana state sales tax should not be charged on the card, especially for hotel, Enterprise in-state vehicle rentals and Park-N-Fly parking charges.
B. Cardholders should make every effort prior to transaction completion of informing the hotel, Enterprise in-state vehicle rental and Park-N-Fly parking to avoid being charged Louisiana State sales tax.
C. In the event state sales tax is charged and a credit is warranted, it will be the cardholder's responsibility to have the vendor-merchant (not Bank of America) issue a credit to the cardholder's account.

D. It is State Policy not to pay Louisiana State sales tax; however, the agencies may exempt cardholders from obtaining a credit from the vendor-merchant for state sales tax charges of $25 or less. If a cardholder continually allows taxes of $25 or less to be charged to the card, corrective measures must be taken. It is the Agency's responsibility to monitor these sales tax transactions to ensure corrective action is taken against repeat offenders.

6. DOCUMENTATION

A. COMPLETE DOCUMENTATION

1. Ensure that documentation is adequate and sufficient to adhere to current PPM49, purchasing policies, rules, regulations, statutes, executive orders, State Liability Travel Card and CBA Policy for recording of expenditures in the State/Agency accounting system and the State Liability LaCarte Purchasing Card and CBA Policy, if applicable. Once an agency has completed implementation of WORKS Workflow, the agency must ensure that all supporting documentation along with receipts are scanned and attached to each corresponding transaction. Agencies should ensure that immediate supervisors/approvers are verifying and ensuring that these controls are being met and that transactions are appropriate, accurate, have a business case and business need for all expenditures, all receipts and receipt's dates and other supporting documentation dates are applicable with known need or business travel, and approved. Documentation of approval must be accomplished by a signature on a paper Travel Card log and once agency has completed Workflow implementation, electronically online by signing off on the transaction. Approval by the approver certifies that the documentation is acceptable for each transaction, that it was for official state business, that it is in compliance with appropriate rules and regulations, etc., as mentioned above and that it has been reviewed and is approved.

2. Documentation is required for all purchases and credits. For items such as registrations, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used. Acceptable documentation must include a line description with full description not a generic "general merchandise" and line item pricing for the purchase. Electronic receipts are allowed if they are un-editable and are maintained in compliance with the agency retention policy.
3. For internet purchases, the print out of the confirmation showing the details, or the printout of the transaction details, if it shows what was purchased, the quantity and the price paid suffice for the itemized receipts.
4. When the electronic Workflow in WORKS online system is implemented, the cardholder is issued a unique login User ID number, along with a password. Immediate supervisors or designated approvers are to utilize their unique User ID and password to certify and electronically signoff on each transaction. (See Section 5.D.) Audit trails exist within the software with date and time stamps for sign-offs and approvals.
5. The agency cardholder approvers will forward all supporting documentation along with invoices, receipts, and signed paper or approved electronic log, by both cardholder and approver and signed statement, by both cardholder and approver, and any findings and justification to the agency's fiscal office for review and for maintenance of the files in accordance with record retention laws. This file must be centrally located in the agency's fiscal 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.
6. All system entries and scanned supporting documentation, when utilizing Workflow and electronic approvals are maintained electronically within the WORKS Workflow online system for up to 3 years. If an agency requires documentation retention for more than 3 years, it is the responsibility of the agency to obtain and archive the transaction data annually.

B. **INDIVIDUAL STATE LIABILITY TRAVEL CARDS**

1. It will be each cardholder's responsibility to submit their travel expense form and all required transaction documentation (both paper and uneditable electronic, once implemented into Workflow), special approvals, etc timely and in accordance with their agency's internal policy to help ensure it is paid timely by the State.

C. **CORPORATE BUSINESS ACCOUNTS (CBA)**

1. Administrators for the CBA accounts will maintain records / approvals sufficient to reconcile the CBA statement to ensure it is paid timely by the State. Each CBA administrator and approver is responsible for ensuring that documentation is adequate and sufficient to adhere to PPM49 guidelines, all rules, regulations, laws, statutes, policies and Accounting guidelines 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 and certifications, rules, regulations, guidelines, as outlined in this policy and the agency policy, including forwarding signed log or approved electronic log, by both administrator and approver, signed statement, by both administrator and approver, and supporting documentation to agency's fiscal office for review and file maintenance.

7. PAYMENT PROCEDURES FOR INDIVIDUAL TRAVEL CARD AND CBA ACCOUNTS

A. PAYMENT PROCEDURES

The Agency will ensure that necessary procedures and controls are in place for prompt payment, reconciliation and cost distribution of charges and credits. Agency specific policies and procedures must be developed. These policies should address required approvals and authorizing procedures. Copies of this policy must be made available to all program participants and other personnel responsible for Travel Card/CBA.

1. Bank of America will send paper statements and/or an electronic file containing all cardholder transactions. These files may be used for reporting and reconciliation.
2. The paper statements and the electronic Statement Billing File, when applicable, will be sent after the close of the billing cycle. Payment must be made electronically to Bank of America within 25 days of statement billing date.

B. ISIS INTERFACE AGENCY

1. The billing cycle for all ISIS Agencies end on the 8th of each month. The Statement Billing File will be used for ISIS Agencies to create a P4 (Travel Card Vendor Payment Voucher Form) and interface to AFS. This document will use either the allocated general ledger coding entered or the default/override accounting codes assigned to the transaction at the time of interface between Bank of America (BOA) and ISIS. The interface will automatically create the P4 document each month. No action is required by ISIS Agencies for payment. For agencies that have implemented the Workflow system for an electronic reconciliation process, the agency will designate those employee(s) tasked with maintaining the user data, as well as those that will be responsible for maintaining the general ledger coding restrictions within WORKS Workflow.

1. The P4 document will produce an electronic funds transfer (EFT) to be sent to Bank of America. The EFT request will be processed on the 28th of each month to allow for timely payments throughout the year.

C. NON-ISIS INTERFACE AGENCY

1. Agencies can use the Statement Billing File to interface to their accounting system through Workflow or use paper statements and must produce ONE electronic funds transfer (EFT) to Bank of America.

D. LaGOV AGENCY

1. The billing cycle for all LaGov agencies will end on the 8th of each month. The Statement Billing File will be used to create summary invoices that post the liability to Bank of America's vendor account. The interface will automatically create the invoice documents each month. No action is required by LaGov agencies for payment to occur. Agencies will designate program administrators tasked with maintaining the master accounting code for each cardholder within WORKS.

2. The invoice document must produce an electronic funds transfer (EFT) to be sent to Bank of America. The EFT will be processed on the 28th of each month to allow for timely payments throughout the year.

8. RECONCILIATION AND COST DISTRIBUTION

A. Documentation must be obtained indicating the date of purchase/service, the vendor name, complete description of the item not a generic description such as "general merchandise", purchase amount and receipt date. For agencies that have already implemented WORKS Workflow cardholder/approver/accountant would enter accounting distribution information for fund/agency/organization number and object as these would all be required in the online Workflow system. Reporting category, sub object, and activity are optional. For agencies that have not implemented Workflow, may continue to use a paper log, pertinent accounting information may be recorded on the "Travel Card Log" or recording information directly on the receipt from the vendor for each purchase, service and/or credit made with Travel Card/CBA. Agency policy will determine who provides this information and how it is transmitted to the accounting department. All supporting documentation including receipts must be scanned into Workflow, tied to the transaction with original documentation forwarded, including signed paper log or approved electronic log, by both the cardholder and approver; the signed memo statement, by both cardholder and approver, along with any findings and justifications, to the agency's fiscal office for review and maintenance of files.

B. Cardholders will receive paper billing statements monthly from Bank of America within approximately 5 business days of the close of the billing cycle. If the cardholder statement is not received timely, the cardholder must notify agency program administrator immediately so that a statement can be obtained for reconciliation purposes. If the agency has completed the implemented of WORKS Workflow online system, a paper billing statement is not required to review and approve the transactions. Transactions are available for processing online as soon as the transaction posts to the online site.

C. The cardholder must reconcile purchases/services charged during the billing cycle by matching the bank billing statement to his Travel Card log/record until the agency has implemented Workflow, or using the WORKS Workflow online system and the documentation obtained from the vendors. The documentation (both paper and un-editable electronic) will be reviewed and certified by the cardholder as received or reported as a disputed item. Once Workflow has been implemented, the cardholder must scan all supporting documentation, receipts, etc., into Workflow and tie each scan to the applicable transaction. The cardholder forwards all supporting scanned documentation to his immediate supervisor/approver. For agencies that have completed implementation of the WORKS Workflow system, when a cardholder approves a transaction online, his signoff moves the transaction to the queue of their approver.

D. The immediate supervisor /approver, who is to be at least one level higher than the cardholder, must review the information and documentation entered and scanned into Workflow, and submitted by the cardholder. The approver, to be determined be each agency and who should be immediate supervisor and at least one level higher than the cardholder, must verify that acceptable complete documentation exists (both paper and un-editable electronic) to support each purchase, service and/or credit, verify that purchases are for official state business, and that purchases/services complies with current PPM49, purchasing policies, rules and regulations, Louisiana Statutes, Executive Orders State Corporate Travel Card and CBA Policy, as all must be followed during the use of the Travel Card and this policy. The immediate supervisor/approver must sign the Travel Card log, or electronically approve, once Workflow has been implemented, along with the signing of the memo statement certifying his review and approval. While multiple transactions can be signed off at one time by selecting more than one transaction, it is the Approver's responsibility to verify the validity of each transaction. **The cardholder shall never be the final approver of his** own **monthly Travel Card log /online transactions.** All supporting documentation, including the signed log or approved electronic log and signed memo statement, by both cardholder and approver, along with any findings and justification, must then be forwarded to the agency's fiscal office for review and maintenance of the file.

E. Once all approvals and audits by cardholder approvers have been obtained and forwarded to the agency fiscal office, the agency's fiscal office must review transactions and receipts in the program journal vouchers to correct any necessary coding changes. All documentation must be housed in the agency's fiscal office

F. It is crucial that all supporting documentation, including approval document(s), etc., be sent to the agency's fiscal office and be maintained in one central location available to auditors and not scattered within different locations.

G. If it is determined that personal or other unauthorized charges are occurring on the card, appropriate steps, up to and including dismissal, shall be taken to resolve the misuse/abuse of the card. (See Section 5; Card Misuse)

H. Upon notification by the immediate supervisor/approver that the cardholder reconciliation has been approved, the accounting section will ensure that the charges are distributed to the appropriate accounting codes.

I. It is the responsibility of each agency to contact the Bank if the paper statement is not received timely. Agencies should complete the reconciliation and distribution processes each month and prior to receiving the next billing cycle.

J. ISIS INTERFACE AGENCY

1. ISIS Accounting sections must review the P4's immediately upon their posting and determine if any discrepancies exist between billing statement and the P4's. If a discrepancy does exist, the agency Accounting Department should contact the agency's program administrator and/or Bank of America Account Specialist to determine how the discrepancy will be corrected. Once this information is received, Accounting must contact OSRAP (225) 342-1053. OSRAP will then determine if manual P4's have to be developed. This must take place prior to the 28^{th} of each month.
2. Miscellaneous charges made to the corporate account must be reviewed, approved and reconciled. Miscellaneous charges will default to TTTT code or the override code from WORKS Workflow will be applied. Agency accounting departments must move these charges to the proper ORGN.
3. If a cardholder's spending defaults to TTTT or the override code programmed in WORKS Workflow, rather than their correct ORGN an error has occurred. The travel card exceptions report and the 1G08 report of detailed transactions can be used to determine the reason for a cardholder's spending or coding of the transaction to the default TTTT or some other incorrect code. The agency program administrator / accounting department must take steps to resolve the items on the report by contacting the bank and OSRAP if necessary to correct the routing error. This should be done prior to receiving the next month's statement to prevent reoccurring errors. Cardholders who repeatedly have allocation errors should be counseled and retrained if necessary on the WORKS Workflow process and coding.
4. ISIS Agencies will prepare a journal voucher document (J6 or J2 or create a REJ6 record to automatically generate the J6 each month) to credit the default accounting codes (Travel Card clearing organization and object) and debit the appropriate organization, object, reporting category, etc. Note: Payment for all ISIS Agencies will be made automatically on the 28^{th} of each month regardless of the status of the reconciliation process.
5. ISIS Agencies must reconcile the billing statement at the corporate account level to the electronic payment made to Bank of America. All charges and/or credits should be cleared from the Travel Card clearing organizations each month for ISIS Agencies.

K. NON-ISIS AGENCIES:

1. All charges made to the corporate account must be reviewed, approved and reconciled. Agencies will reconcile and distribute costs to their accounting system in a timely manner and according to agency policies and procedures. **Note**: Reconciliation may take place before or after payment for Non-ISIS Agencies but payment shall be timely and in full each month, with ONE electronic funds transfer (EFT) to Bank of America.

L. LaGOV AGENCIES

LaGov Accounting sections must review the Statement Billing File (SBF) invoice postings to determine if there are discrepancies between the billing statement and the SBF file invoice postings. If a discrepancy exists, the agency Accounting department should contact the agency's Program Administrator. The Program Administrator will work with their Bank of America Account Specialist to determine how the discrepancy will be corrected. The agency Accounting department will make the appropriate entry in LaGov to correct the discrepancy. This must take place prior to the 28^{th} of each month.

Charges made to the corporate account must be reviewed, approved, and reconciled. The charges will post based on the default assigned in WORKS. The agency Accounting department must move these charges to the appropriate account assignment values (GL/Business Area/Fund/Cost Center, etc.).

If a cardholder's transaction posts to the default fund/cost center defined in LaGov, then an error has occurred. The Interface error report may be used to identify the reason the transaction posted to the default. The agency Program Administrator and/or accounting department must take steps to resolve the items on the report. This should be done prior to receiving the next month's statement to prevent reoccurring errors. Cardholders who repeatedly have allocation errors should be counseled and retrained, if necessary, on the WORKS coding.

LaGov agencies will enter a journal voucher to credit the default account codes and debit the appropriate GL/Fund/Cost Center, etc., Note: Payment for all LaGov agencies will be made automatically on the 28th of each month regardless of the status of the reconciliation process.

LaGov agencies must reconcile the billing statement at the corporate account level to the electronic payment made to Bank of America. All charges and/or credits should be cleared from the default account codes each month for LaGov agencies

9. WAIVERS

A. EXCEPTIONS

1. The Director of State Purchasing and Travel, or designee, may waive in writing any provisions of these regulations when the best interest of the State will be served.

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

______________________	______________________________
Department Head	Agency Primary Program Administrator
	______________________________
	Agency Secondary Program Administrator

____

Agency

____

Date