

DEPARTMENT OF CHILDREN AND FAMILY SERVICES



LaCarte

PROCEDURES MANUAL

LaCarte Procurement Card Program Administration
Administrative Services Section
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Note: The procedures set forth in this manual were created in accordance with [DCFS Policy 1-19 LaCarte Procurement Card Program](#) and the [State of Louisiana LaCarte Purchasing Card Policy](#).

Procedures for Obtaining a LaCarte Procurement Card

The Regional Administrator, Division or Section Director, or Appointing Authority makes a determination that an employee needs a procurement card to carry out his/her job duties, and authorizes the employee to make official purchases for the Department.

Note: All forms referenced in this Manual should be typed to ensure accuracy and readability.

Questions, issues and responses for the **LaCarte Card Program Administrator** should be scanned and/or emailed to DCFS-LaCarte.Administrator@la.gov.

Your inquiry will be answered within 24 hours.

Application Process for Cardholders: The original LaCarte Card Program Cardholder Enrollment Form (DCFS Cardholder Form 1 – Adobe Version/Word Version), the LEO Test Certificate or Training Transcript and the original State of Louisiana State Liability LaCarte Purchasing and CBA Program Cardholder Agreement Form must be submitted to the DCFS LaCarte Card Program Administrator as an Enrollment packet (all together) to be processed. Upon receipt of the **original** documents, each form will be reviewed by the DCFS LaCarte Card Program Administrator. Information received from the applicant will be entered online via WORKS software to Bank of America (BOA), creating a unique account.

- Each prospective Cardholder completes a Cardholder Enrollment/Update Form (DCFS Cardholder Form 1 - [Adobe Version](#)/ [Word Version](#)).
 - The applicant must use his/her full legal name, which must match DCFS personnel records and DCFS email address. Do not abbreviate or use nicknames.
 - The applicant must read the LaCarte Procurement Card Program Policy and the Procedures Manual completely before submitting an application to his/her Regional Administrator, Bureau/Section/Division Director or Appointing Authority for signature.
 - The Regional Administrator, Division/Section/Bureau Director or Appointing Authority must also sign the Cardholder Enrollment Form authorizing the applicant to receive the LaCarte Card.
 - The original signed copy must be submitted to the DCFS LaCarte Card Program Administrator.

- The applicant must complete and successfully pass the LEO on-line training course by scoring 90% or higher annually. (Go to LEO, Statewide Courses, Office of State Purchasing and Travel, OSP LaCarte Card P-Card Certification, OSP LaCarte P-Card Cert for Cardholders)
 - The applicant must print a copy of the LEO Certificate or Training Transcript to submit with the Enrollment Form
 - A copy of the Certificate or Transcript must be in the applicant's legal name.
 - A copy is to accompany the LaCarte Enrollment Form sent to the DCFS LaCarte Card Program Administrator.
- The applicant must read, initial at each designated statement, and sign the State of Louisiana (SOL) – State Liability LaCarte Purchasing and CBA Program Cardholder Agreement Form (link will be added) annually.
 - The State Liability LaCarte Purchasing and CBA Program Cardholder Agreement Form must be in the applicants' legal name.
 - The original signature copy must accompany the LaCarte Enrollment Form sent to the DCFS LaCarte Card Administrator.
- Bank of America will create a new VISA Account and send a card via Federal Express to the LaCarte Card Program Administrator within 7-10 business days.

Upon receipt of the card from BOA, the Administrative Services/Support Services Unit Administrative Assistant will, on behalf of the LaCarte Card Administrator, send the card via Federal Express to the Regional Office for disbursement to the cardholder.

State Office (Iberville Building) cardholders will receive a call and/or e-mail to insure the card will be hand delivered or picked up.

- The LaCarte Card is a white VISA Card, identified with the State of Louisiana seal and marked Louisiana LaCarte. It is embossed with:

State of Louisiana
 Department of Children and Family Services
 Employee Name
 Parish Name
 Employee Account Number
 State Tax-Exempt Number

LaCarte Card Approver Process: The Approver of LaCarte Cardholder/s is required to take an annual LEO on-line test as well as complete the State Of Louisiana State Liability LaCarte Purchasing and CBA Program Approver Agreement Form (Attach form) annually. The original agreement form and a copy of the LEO test or Training Transcript are to be submitted to the LaCarte Card Program Administrator.

- When an applicant requests a LaCarte Card, the assigned Approver is to complete the SOL – State Liability LaCarte Purchasing and CBA Program Approver Agreement Form (Attach Form). Original signature copy is to be submitted to the LaCarte Card Administrator.
- Approver must complete and successfully pass the LEO on-line training course by a scoring 90% annually. (LEO > My Training > Statewide Courses > Office of State Purchasing and Travel > OSP LaCarte P-Card Certification > OSP LaCarte P-Card Cert for Approvers).

Note: State Of Louisiana – State Liability LaCarte Purchasing and CBA Program Agreement Forms and the on-line LEO – OSP LaCarte P-Card Certification Requirements are for:

- Program Administrator, CBA Administrator, LaCarte Cardholders and LaCarte Cardholder Approvers are required to complete designated Division of Administration Agreement Form and an online LEO –OSP LaCarte P-Card Certification test with a passing grade of at least 90 annually.
- Cardholder's approver must be a Supervisor of the Cardholder which would be at least one level higher than the Cardholder.
- LaCarte Cards shall not be issued to any agency program Administrators, Department head, CBA Administrator, Auditor or any other roles associated with administering, monitoring or reviewing the activities of the LaCarte Card program. The exception is: A LaCarte Approver with a LaCarte Card must have an Approver that is at least one level higher.
- Changes to an Approvers list of cardholders are to be submitted to the LaCarte Card Program Administrator via the Approver Update/Change Form.

Receipt of LaCarte Card Process: The DCFS LaCarte Card Training PowerPoint Presentation should be completed prior to receiving a LaCarte Card, but completion is mandatory in keeping an active LaCarte Card Account. The DCFS LaCarte Card Program Verification of Receipt Form (attach link) must be e-mailed or Faxed to the LaCarte Card Program Administrator within 30 days of receiving a LaCarte Card. By submitting this document the cardholder is verifying that the LaCarte card has been received and that the cardholder has completed the LaCarte PowerPoint Training Presentation.

- Upon receiving the LaCarte Card, the Cardholder must complete and sign the DCFS LaCarte Card Program Verification of Receipt Form ([Adobe version/Word version](#)). This form can be e-mailed or FAX to the LaCarte Card Program Administrator within 30 days of receipt.

Note: If the Verification of Receipt Form is not received by the DCFS LaCarte Card Administrator within thirty (30) days of mailing the card, the card will be deactivated.

Cardholder Account Maintenance Procedures

Name or Address Change:

- When an employee has a name change or change of address, he/she should complete the DCFS Cardholder Enrollment/Update Form (DCFS Cardholder Form 1- [Adobe Version/ Word Version](#)), and submit it via email or FAX to the DCFS LaCarte Card Administrator. If the employee's name changed, include the previous name as it appeared on the card in Section 1 of the form.
- In the case of a name change, a new LaCarte Card will be mailed to the Cardholder. The old LaCarte Card must be returned to the cardholder's supervisor to shred or cut into small strips and discarded, as it is still an active account. The card should not be mailed.

Retirement, Resignation or Termination:

- When an employee retires, resigns or is terminated, the cardholder's direct supervisor shall complete the Cardholder Enrollment/Update Form (DCFS Cardholder Form 1 - [Adobe Version/ Word Version](#)) and indicate "Delete Cardholder."
- The LaCarte Card must be collected from the employee.

- The completed form must be submitted via email or FAX to the DCFS-LaCarte Card Administrator to close the account.
- Once the cardholders' supervisor or appointee has been notified that the account is closed, the original LaCarte Cardholder Enrollment/Update form and the card is to be mailed to the LaCarte Card Program Administrator
- The Cardholder's direct supervisor should also ensure that all available LaCarte Card documentation (packing slips, receipts, invoices, etc.) is obtained from the employee, reconciled and submitted for processing; prior to the employee's retirement or termination.

Cardholder Transfer:

- When an employee is transferred within the Department, the employee must complete the Cardholder Enrollment/Update Form, (DCFS Cardholder Form 1- [Adobe Version/ Word Version](#)). Submit a completed LaCarte Update Form to the DCFS-LaCarte Card Administrator indicating the new agency, Parish and/or Region, address and telephone number.
- The direct supervisor (at the old office) should also ensure that all documentation (packing slips, receipts, invoices, etc.) are obtained from the employee, reconciled, and submitted for processing prior to the employee's transfer.

Card Renewal:

- LaCarte cards will expire on the date specified on the card.
- Two weeks prior to the expiration of the card, Bank of America will send the renewal card to the DCFS LaCarte Card Administrator.
- The Administrative Services/Support Services Unit Section Administrative Assistant receives and mails the LaCarte Card, on behalf of the LaCarte Card Administrator to the Regional Office for disbursement to cardholders. For cardholders within State Office (Iberville Building), the Administrative Services/Support Services Unit Section Administrative Assistant, on behalf of the LaCarte Card Administrator, will call and/or e-mail the cardholder to insure the cards will be hand delivered or picked up.
- The Regional Administrator, Division/Section Director or Appointing Authority must obtain the cardholder's signature on the DCFS LaCarte Card Program Verification of Receipt Form ([Adobe version/Word version](#)) and return the signed form to the DCFS LaCarte Card Administrator via email within 30 days.

- The expiring LaCarte Card must be returned to the cardholder's supervisor to shred or cut into small strips and discarded, as it is still an active account. The card should not be mailed.

Note: If the Verification of Receipt Form is not received by the DCFS LaCarte Card Administrator within thirty (30) days of mailing the card, the card will be deactivated.

Non-Utilization of Card:

- The DCFS LaCarte Card Administrator will run a "non-utilization" or "last used card" report to determine all cards that have not been utilized for at least twelve (12) months.
- The annual non-utilization list will be forwarded to the Regional Administrator, Division/Section Director and/or Appointing Authority for review.
- The Regional Administrator, Division/Section Director or Appointing Authority must indicate in writing the accounts that should be deactivated.
- Justification must be provided to keep card accounts that have not been used in the last twelve months (12) open, with a \$1 spend limit.
- The Non-Utilization report must be signed by the Regional Administrator, Division/Section Director or Appointing Authority. The cardholder approver must initial by the name of each cardholder. The entire report must be returned to the LaCarte Card Administrator within 30 business days after receipt of the non-utilization list.
- Upon receipt, the report will be forwarded to the DCFS Secretary or delegated Appointing Authority for review and approval. Requests to move accounts to a \$1 profile will be submitted to DOA for final approval, or recommendation to cancel.
- Cardholders will be notified of DOA's determination via email from the LaCarte Card Program Administrator.
- Accounts identified for deactivation will be deactivated within seven (7) business days of receiving notification from the Regional Administrator, Division/Section Director or Appointing Authority.
- Cardholders whose accounts must subsequently be reactivated must submit a new Application to reapply as instructed on pages 3 and 4 of this Manual.

Cardholder Extended Absence:

- If a cardholder will be out of the office for an extended period of time, the supervisor must notify the LaCarte Card Program Administrator via email with the cardholder's name, last four (4) digits of the card, and the time period of the absence.
- The LaCarte Card Program Administrator will place the account in suspense and reduce the spend limit to \$1.
- Upon the cardholder's return to work, the supervisor must notify the LaCarte Card Program Administrator via email.
- The LaCarte Card Program Administrator will remove the \$1 spend limit and return the account to the original spend limit.
- If the absence is planned, the supervisor and cardholder must review the documentation and receipts prior to the cardholder's departure to ensure all transactions are documented on the appropriate log.
- If the absence is unplanned, the supervisor and at least one other person in the office (preferably the highest level supervisor or Regional Administrator) become responsible for documentation and reconciliation.
- If the cardholder does not return to the office prior to the 20th of the month, the supervisor and at least one other person in the office (preferably the highest level supervisor or Regional Administrator) must sign the log and bank statement, with a note that the cardholder is out on extended leave.

LaCarte Procurement Card Security

It is the Cardholder's responsibility to safeguard the card and account number at all times. Important safeguards to follow include:

- LaCarte Card must be kept in a secure location.
- Unless a cardholder is required to carry their card at all times for emergency situations, it should be kept in a locked cabinet in the office.
- It is the cardholder's responsibility to check which card they are using for personal purchases.

- All instances of “accidental use” will be investigated by the DCFS Bureau of General Counsel.
- Card numbers should not be written where they can be seen by others.
- Use of a LaCarte Card by anyone other than the Cardholder is prohibited.
- Secure all assigned WORKS application User IDs and passwords. Never share User ID and passwords and/or leave the work area while logged into the system or leave log-in information lying in an unsecure area.
- Never include the entire 16-digit card number in emails, fax, reports, memos, etc. If an account number is necessary, only use the last four digits.
- The Cardholder is the only person authorized to sign a transaction.
- Persons other than the Cardholder can sign a receipt if it is being used as a delivery receipt for a phone order.

Compromised Account:

If a Cardholder has possession of the card, but believes someone has been using the card as evidenced by charges appearing on the monthly bank statement that cannot be verified as having been made by the Cardholder, the supervisor and Compliance Officer must be notified immediately at DCFS.LaCarte.Compliance@LA.GOV.

Refer to the section on Disputing a Charge.

Lost or Stolen Cards: The Cardholder must immediately report a lost or stolen card as follows:

- Call Bank of America at (888) 449-2273. Provide the following information, your name as it appears on the LaCarte card, your card account number and whether your card was lost or stolen.
- Bank of America will immediately close your account and re-establish a new Account or advise you to contact your LaCarte Card Administrator.
- Call DCFS LaCarte Card Administrator at (225) 342-4417. The account will immediately be closed if Bank of America has not been contacted first.
- The LaCarte Card Administrator will determine whether a new Cardholder Enrollment/Update Form (DCFS Cardholder Form 1 [Adobe Version](#)/ [Word Version](#)) must be completed, and will notify the Cardholder accordingly.

Bank of America will create a new VISA Account and send a card via Federal Express to the LaCarte Card Program Administrator within seven to ten (7-10) business days.

Upon receipt of the card from BOA, the Administrative Services/Support Services Unit Administrative Assistant will, on behalf of the LaCarte Card Administrator send the card via Federal Express to the Regional Office for disbursement to the cardholder.

State Office (Iberville Building) cardholders will receive a call and/or e-mail to insure the card will be hand delivered or picked up.

Upon receiving the LaCarte Card, the Cardholder must complete and sign the DCFS LaCarte Card Program Verification of Receipt Form. This form can be e-mailed or Faxed to the LaCarte Card Program Administrator within 30 days of receipt. ([LINK HERE](#))

Note: If the Verification of Receipt Form is not received by the DCFS LaCarte Card Administrator within thirty (30) days of mailing the card, the card will be deactivated.

Procedures for Using the LaCarte Procurement Card

Purchases made using the LaCarte *** Card are subject to applicable DCFS and Division of Administration procurement policies, travel regulations, the small purchases executive order, State of Louisiana Corporate Liability "LaCarte" Purchasing Card Policy and all other rules and regulations governing state purchases. The LaCarte Procurement Card has additional rules as follows.

LaCarte Procurement Rules:

- The use of LaCarte is limited to a single swipe/purchase of \$2,000 or less for cardholders who make ONLY client-related purchases.
- The single swipe/purchase limit for all other cardholders is limited to \$5,000 or less for the payment of low dollar goods, supplies, operating services and major repair expenditures.
- LaCarte Card purchases may not be artificially divided to avoid the LaCarte single purchase limit. ("Split purchasing")

- Certain DCFS programs have been granted several program-specific exemptions from the restricted list of MCC vendors for purchases made on behalf of clients only, as follows:

CATEGORY	PROGRAM
Barber and Beauty	Foster Care (Adoption Program)
Restaurants and Fast Food	Foster Care (Adoption Program), Child Protection Investigations, Family Services, Home Development
Sports and Recreation	Foster Care (Adoption Program)
Railroad Transportation (railroads, taxis, limousines)	Foster Care (Adoption Program), Child Protection Investigations, Family Services
Hotel/Motels	Foster Care (Adoption Program), Child Protection Investigations, Family Services, Home Development
Funeral Services and Crematories	Foster Care (Adoption Program)
Class rings	Foster Care (Adoption Services), Young Adult Program

- LaCarte Cards cannot be used to obtain cash or to purchase gift cards. Purchases of calling cards, associated with CW, require special approval from the program administrator and/or Regional Administrator.
- LaCarte Purchasing Cards are not transferable. Only the Cardholder whose name is embossed on the card is authorized to use the card.

How to Make a Purchase Using a LaCarte Procurement Card:

Upon determining that a need exists to purchase allowable items with an estimated cost of **under** the single purchase transaction amount, approval must be granted by the Unit Budget Head and/or Supervisor to make the purchase. Internal procedures for obtaining approval prior to purchase may be developed by the appropriate appointing authority or the Internal Requisition Form may be used. (DCFS Cardholder Form 4 - [Adobe Version](#)/ [Word Version](#))

Determine if the item is on State Contract

- Utilizing AGPS (ISIS Automated Purchasing System), determine if the item/s needed are on a competitively bid state contract. Follow procedures in the [DCFS ISIS Procedure Manual](#).
- If the item is on state contract, contact the contract vendor to determine if the procurement card will be accepted for payment (only if payment does not exceed the cardholder's single purchase transaction limit.)

- If the contract vendor agrees to accept the card. Obtain a written quote from the vendor which contains the contract number, contract line item number, and correct contract as listed in [LA eCat](#).
- Email the quote to DCFS Central Purchasing Office at DCFSPurchasing@la.gov.
- If the contract vendor does not accept the procurement card, procedures for issuance of a Contract Release Order (CRO) must be followed. Follow procedures in the [DCFS ISIS Procedure Manual](#).

If the item is not on State Contract:

- If the order is not available on a state contract, order from any vendor. The actual cost must be under the single purchase transaction limit.
- If items are picked up, the vendor will process the card and issue paperwork for the Cardholder's signature. A copy will be given to the Cardholder to keep in a permanent file.
- If items are shipped, procurement card information will be given via the telephone and/or online.
- When items are ordered via the telephone, the vendor will send a packing slip and/or receipt with the items when they are shipped. Keep this paperwork in a permanent file.

Declared Emergency Use:

- Upon notification from the Office of State Purchasing and Travel that the Governor has declared a state of emergency, the LaCarte Card Program Administrator will print, from WORKS, a listing of all cardholders who have emergency preparedness roles.
- The listing will be sent to the DCFS Director of Emergency Preparedness to review and approve higher limits for some, or all, cardholders.
- The LaCarte Card Program Administrator shall move all approved cardholders into the emergency profile and notify them of their increased spending limit.
- Higher limits do not eliminate the need to follow emergency procurement rules, policies, procedures and/or executive orders.
- The maximum emergency profile must not exceed \$25,000, without prior approval from Office of State Purchasing and Travel.

- Additional increases in the spending limit must be submitted to and approved by Office of State Purchasing and Travel.
- Upon cancellation of the state of emergency and/or when higher emergency limits are no longer necessary, the LaCarte Card Program Administrator will move all cardholders back to their original spending profile.

Returning or Exchanging Merchandise:

- The Cardholder is responsible for contacting the merchant when the merchandise purchased with the card is not acceptable (incorrect, damaged, defective, etc.) and arranging for the return for credit or exchange.
- The Cardholder should always retain boxes, containers, special packaging, packing slips and other related information until the merchandise has been verified as acceptable.
- The Cardholder is responsible for obtaining a credit receipt from the merchant and retaining the receipt with support documentation. If the merchandise is shipped back to the supplier, the package should be prepared according to supplier instructions and shipping documents retained until supplier issues credit or exchanges merchandise. The supplier must issue a credit to the card.
- The Cardholder is responsible for monitoring and checking the statement to ensure the credit was processed correctly. All credits should be documented on the Purchasing Log. If the credit is related to a client specific purchase and the TIPS 212 document has already been processed, the Cardholder must *** forward a TIPS overpayment correction form to the Fiscal TIPS unit for processing and forward a copy of the overpayment document with the corresponding purchasing log to DSS.OCS-LaCarte@LA.GOV.
- Receiving cash or checks to resolve a credit is prohibited.

Disputing a Charge:

- When the Cardholder finds items on the monthly bank statement that do not match the receipts and supporting documentation, or the Cardholder did not make the transaction, or the amount of transaction is incorrect, or there is an issue with service or quality, the Cardholder's first recourse is to contact the merchant to try to resolve the problem.

- If the merchant agrees that an error has been made, they will credit the Cardholder's account. The credit will appear on the next monthly statement. Cardholder should check the next statement to ensure the credit was processed correctly.
- If the problem with the vendor is not resolved, the [Statement of Disputed Item Form](#) should be completed and mailed or faxed with required enclosures *within 60 days* from the billing close date (25th of each month) to:

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

A copy of the dispute form should be retained by the Cardholder.

A copy of the dispute form, bank statement and all supporting documentation (along with written communication from the Bank or vendor) must be emailed to the DCFS Compliance Officer.

The Compliance Officer will then forward to the DCFS Bureau of General Counsel for possible investigation.

- DCFS will pay the transaction; therefore, it is important for the Cardholder to mark the purchasing log documentation "DISPUTED." And submit a copy of the Statement of Disputed Item form with the purchases log. Cardholder should retain a copy of the disputed documentation and follow up on future statements for credits. When the credit for the disputed item is listed on the statement, cardholder should document on the purchasing log "DISPUTE CORRECTION" and submit a copy of the purchases log that listed the original charge that was disputed.
- All disputes must be identified in writing within 60 days of the billing statement. Disputes will be resolved by the Bank of America within 180 days.
- Any recognized or suspected misuse of the LaCarte program must be immediately reported to the DCFS Compliance Officer and the DCFS Bureau of General Counsel. Anonymous reports may be reported to the [State of Louisiana Inspector General](#)'s Fraud and Abuse Hotline at 1-866-801-2549. For additional information, visit the State of Louisiana Inspector General's [website](#).

Louisiana Sales Taxes:

- Cardholders must advise the vendor of any Louisiana tax-exempt purchase prior to initiating a transaction.
- If there is a problem with a vendor-merchant charging Louisiana state sales tax, the cardholder should provide them with a copy of the Certificate of Sales/Use Tax Exemption/Exclusion form. This form provides information about the LaCarte Program and serves as a tax exempt certificate for the State of Louisiana.
- Louisiana state taxes should not be paid by the Cardholder on purchases made with a LaCarte Card. DCFS realizes that some vendors (such as fast food vendors) cannot or will not process purchases without adding sales taxes. However, in cases where the total amount of sales taxes charged on a monthly basis are of a material amount – defined as \$25 or more – an audit finding may result. The Cardholder will be required to seek a refund of the taxes if the taxes exceed \$ 25 for any one purchase.
- Repeat sales tax offenses may result in disciplinary action against the Cardholder. The Cardholder's supervisor shall be responsible for administering the disciplinary action as set forth in the Compliance Review Procedures section of this manual.

Non-Approved Purchases:

A non-approved purchase is any purchase made by a LaCarte Cardholder for which payment by the state is unapproved.

The Cardholder is required to return or pay for any inappropriately purchased items. To reimburse the State for non-approved charges, follow these instructions:

- Do **not** make payment to the Bank of America.
- Make payment to the **State of Louisiana** for the exact amount of the non-approved charges.
- Payment must be made by personal check, cashier's check or money order.
- Attach payment along with an explanation of the incident and the LaCarte log and Bank of America statement that listed the charge and mail to:

DCFS - Administrative Services
Attention: LaCarte Compliance Officer
P.O. Box 3496
Baton Rouge, LA 70821

Prohibited Transactions:

A **fraud purchase** is any purchase(s) made with the procurement card by a DCFS employee that is suspected of having been made with the intent to defraud the State.

An investigation of the suspected fraud will be conducted. Should an investigation result in findings which show the actions of the employee were done with the intent to defraud the State, the employee/s will be subject to disciplinary action.

The Cardholder's supervisor shall be responsible for administering the disciplinary action as set forth in the Compliance Review Procedures section of this manual, which starts on page 16. The nature of the disciplinary action will be the prerogative of the appointing authority and will be based on the investigation findings and the record of the employee.

Any such investigation and ensuing action shall be reported by the Secretary of DCFS to the Legislative Auditor and the Director of the Office of State Purchasing and Travel.

All instances of suspected card misuse (whether intentional or accidental) and fraud will be investigated by the DCFS Bureau of General Counsel.

A **split purchase** consists of multiple transactions that indicate that the purchases were artificially divided to avoid the LaCarte Card Single Purchase Limit.

Any purchase(s) made with the LaCarte Procurement Card by a DCFS employee that are suspected to be "split purchases" will be subject to an investigation by the LaCarte Compliance Unit and the DCFS Bureau of General Counsel.

The Cardholder will be required to submit a written justification for making the multiple purchases if the Compliance Officer determines a "split purchase" has occurred.

Should an investigation determine a "split purchase" was the intent of the Cardholder; the employee will be subject to disciplinary action. The nature of the disciplinary action will be the prerogative of the appointing authority and will be based on the investigation findings and the record of the employee.

Any such investigation and ensuing action shall be reported by the Secretary of DCFS to the Legislative Auditor and the Director of State Purchasing.

Card Declines:

If a decline occurs while attempting a transaction, do not scan the card multiple times or allow the merchant to scan multiple times. Call the number on the back of the card immediately and answer security questions to resolve the issue. Upon return to the office, notify the Compliance Officer in writing to provide details of the decline.

Documenting and Reconciling Purchases

Documentation of Purchases:

Documentation is required for all purchases and credits. For items purchased over the counter, the cardholder must obtain the customer copy of the receipt (original receipt). When ordering by telephone, fax, or computer, the cardholder must obtain a packing slip or similar document. The cardholder's name, signature and "received by" date must be written on all packing slips. On purchases, such as subscriptions and registrations, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used. Acceptable documentation must include the date of purchase, the vendor's name, description of the item, amount, and receipt date. The line description must contain a full description and line item pricing for the purchase. A generic description such as "general merchandise", "miscellaneous" or just an item number, must be fully documented/described elsewhere in supporting documentation. Failure to do so may result in cancellation of the LaCarte Card.

Electronic receipts are allowed if they are un-editable.

Documentation is required for all purchases and credits.

Support documentation must be maintained in an organized filing system.

- For Child Welfare client specific purchases, the Cardholder must document on the LaCarte Client-Specific Purchasing Log (DCFS Cardholder Form 10 [Adobe version/Word version](#)) the receipt date(date of purchase or return), vendor's name, client's name, client's TIPS number, amount of purchase or return, and the TIPS 212 document number processed. A copy of the 409 screen for each transaction and the Bank of America statement must be attached to the LaCarte client-specific Purchasing Log. If the 212 document suspended or was completed for the wrong amount the cardholder is responsible for ensuring the problem is resolved and include a copy of the associated over or under payment correction documents with Purchasing Log submitted to supervisor and Fiscal Services. All documentation as well as the receipts must be maintained in an organized filing system so they are easily accessed for reference and audit purposes (preferably filed by cardholder name).

Note: Any purchase made to directly benefit a specific client must also include the client's name, TIPS number and signature, or if the client is a minor, the client's name, TIPS number, name and signature of the caregiver, to indicate receipt of the purchased item(s) on the front of the merchant-produced document. The cardholder and supervisor must also sign in an identifiable manner.

- If purchasing food for a DCFS sponsored meeting, the purchase must be in compliance with the state travel regulations, PPM 49 and [DCFS Policy 1-14](#). Required documentation from the meeting includes: sign-in sheet, agenda, and itemized receipts. This documentation should be submitted with the LaCarte reconciliation documents sent to Fiscal Services LaCarte Accountant.
- For non-client purchases, the cardholder must document the date of purchase or return, the vendor's name, description of the item (subclass), amount, and ISIS accounting distribution information such as organization number, object code, reporting category, location code, etc. This is accomplished by maintaining the Purchase Log (DCFS Cardholder Form 5 [Adobe version/Word version](#)) and maintaining the original receipt information from the vendor for each purchase and/or credit made with the LaCarte Card.
- This Purchasing Log along with the receipts and Bank of America statement mentioned above will be a part of the file and maintained in accordance with the [DCFS Retention of Departmental Records Policy, Policy 6-2](#). The files must be maintained in an organized filing system so they are easily accessed for reference and audit purposes. ***

Monthly Account Reconciliation:

Cardholders should log transactions as they are made. It will be up to the cardholder to reconcile the LaCarte log to the bank statement and carry forward any differences to the next billing cycle until the difference is resolved.

Cardholders receive paper bank statements monthly from the Bank of America within 5 days of the close of the billing cycle (around the 10th of the month.) The billing cycle closes on the 5th of each month.

- Within five (5) days of receiving the bank statement, the cardholder must reconcile purchases made during the billing cycle by matching the bank statement to the Purchasing Log and the documentation (original receipts) obtained from the vendors on all purchases. The documentation must be reviewed and verified by the Cardholder as received or reported as a disputed item. After signing the Purchasing Log, the Cardholder forwards this information including the accounting distribution information to his supervisor or designated reviewer.
- The supervisor or designated reviewer must review the information and documentation within two to three (2-3) days of receiving the documentation from the cardholder. The reviewer should verify that:
 - Acceptable documentation exists (including the line item description/price and accounting distribution or TIPS information if applicable) to support each purchase and/or credit,

- Purchases are for official State business,
- The Bank of America Statement total agrees with the Purchasing Log Total confirming all accounting distribution or all TIPS documents have been processed for all purchases listed on the statement, and
- Purchases comply with appropriate rules and regulations.

The supervisor or designated reviewer must sign the Purchasing Log and bank statement certifying that he/she has reviewed and approved the documents.

- *Note: The Agency must maintain a file of all Purchasing Logs and supporting documentation (original receipts, Bank of America statement, etc.) in accordance with [DCFS Retention of Departmental Records Policy, Policy 6-2](#). This file is subject to periodic review by the Legislative Auditor and any other duly authorized auditor.*
- If it is determined that personal or other unauthorized charges are occurring on the LaCarte Card, appropriate steps, up to and including dismissal, shall be taken by the Supervisor and/or Appointing Authority to resolve the misuse/abuse of the card.
- All Cardholders must scan their client and non-client Purchasing Logs, Bank of America Statements and TIPS 409 payment screens to *** DSS.OCS-LaCarte@LA.GOV no later than the 20th day of the statement month. All cardholders must also mail all supporting documentation including original receipts to DCFS-Fiscal Services; P.O. Box 2784; Baton Rouge, LA 70821.
- Upon receipt of the copy of the Purchasing Log and supporting documentation, a review is made by Fiscal Services of the log to ensure that the required reconciliation is complete. The charges are then distributed to the appropriate accounting codes.
- A journal voucher (J6 or J2) document must be prepared to credit the default accounting codes (purchasing card clearing organization and object) and debit the appropriate organization, object, reporting category, etc.
- Note: Payment will be made automatically on the 25th of each month regardless of the status of the reconciliation process.
- Fiscal Services must reconcile the paper statement to the electronic payment made to Bank of America no later than the 20th day of the month.
- Any transactions recorded in the ISIS organization code PPPP must be researched by Fiscal Services to determine the correct default organization for the transaction/cardholder. An ISIS journal voucher is then processed to move

the transaction by crediting organization PPPP and debiting the correct default clearing organization.

- The journal voucher and the log must be reconciled to this amount. It will be up to the Cardholder to reconcile the Purchasing Log to the statement, and carry forward any differences to the next billing cycle until the difference is resolved.

Processing Payments

- The Fiscal Services Section establishes, assigns, and maintains default accounting codes for cardholders, which consists of the fund/agency/organization/clearing object code combination.
 - Fund/agency = ISIS Agency number
 - Organization = ISIS Clearing organization number (P plus the appropriation unit number) established by OSRAP (Office of Statewide Reporting and Accounting Policy) The clearing organizations are set up by OSRAP at the time of enrollment in the program. The agency is responsible for notifying OSRAP of appropriated programs added and/or deleted after initial set up. A clearing organization code (PPPP) is set up in the Office of the Secretary for miscellaneous charges and for cardholder transactions that have an incorrect default code.
 - Clearing Object = 3185. An object code assigned to the department's budget for supplies normally purchased by the cardholder. All charges made by the cardholder will default to this object code until reallocated by accounting personnel into an appropriate line item account(s). Default account information is set up by OSIS (Office of Statewide Information Services).
- Fiscal Services assures the clearing organizations are reconciled each month.
- Fiscal Services processes and approves journal vouchers.
- The Division of Administration uses the Billing File to create a P3 document (payment voucher) and interface to ISIS/Advantage Financial System (AFS). This document uses the default accounting codes assigned to the corporate account for miscellaneous charges. The interface automatically creates the P3 document each month.
- The P3 document overrides budget checks and cash checks in AFS to produce an electronic funds transfer (EFT) to be sent to Bank of America. The EFT request is processed on the 25th of each month.

- The P3s should be reviewed by Fiscal Services when posted, and a determination should be made whether discrepancies exist between the P3s and the billing statement. If a discrepancy does exist, the Bank of America Support Desk should be contacted to determine how the discrepancy is corrected. Once this information is received, Fiscal Services must either contact OSRAP or fax the billing statement to OSRAP. OSRAP then determines if manual P3s have to be issued.

LaCarte Compliance Procedures

The LaCarte Compliance Officer is housed within the Administrative Services Section and is responsible for ensuring the accountability and maintaining the integrity of the DCFS LaCarte Card Program.

To fulfill its role, Compliance Reviewers *** conduct *** reviews *** to ensure that LaCarte policies and procedures are being followed by DCFS employees statewide. The reviewers begin their review by contacting a Cardholder and requesting documentation pertaining to purchases made on their LaCarte Card.

Documents must be returned by the requested date.

Unjustified incidents of non-response will be reported to the Cardholder's supervisor, appropriate Appointing Authority, and the Undersecretary. Requested documents include:

- Bank of America monthly statement
- Purchasing log (DCFS Cardholder Form 5 [Adobe version/Word version](#) for non-client purchases and the LaCarte Client-Specific Purchasing Log (DCFS Cardholder Form 10 Adobe version/Word version)
- Supporting documentation (i.e. invoices, packing slips, statement and purchasing receipts)
- For Child Welfare client purchases, include a copy of the TIPs 212 and the 409 payment screen
- Relevant documentation required by PPM 49 and [DCFS Policy 1-14, Travel Regulations](#).

The Compliance Reviewer performs post reviews to determine:

- If purchases under the LaCarte card program meet State and DCFS Purchasing card program policies and procedures.
- The number and amount of purchases made and vendors used, as well as detailed transaction information.
- Whether taxes have been paid on purchases.

- If the purchases listed on the purchasing log are equal to the charges on the Bank of America Statement.
- Whether purchases exceeded the “single purchases limit”.
- If multiple purchases from the same vendor were made as a possible indication of “split purchases.”
- Whether purchases made on behalf of a client includes the client’s name, TIPS number and signature, or if the child is a minor, the client’s name, TIPS number, the name and signature of the caregiver, on the front of the receipt. The receipt should also have the cardholder and supervisor’s signature, in an identifiable manner.
- If documentation is adequate and sufficient to adhere to State and DCFS Purchasing guidelines and accounting guidelines for expenditure records.
- Whether the Cardholder is the only person who used the card.
- Whether purchases were limited to official State business.
- Whether the cardholder and his supervisor signed and dated the charges listed on the Bank of America Statement and Purchasing Log, indicating their approval.
- That purchases were not made:
 - a) for personal use
 - b) to avoid appropriate procurement or payment procedures
 - c) to access cash
 - d) for travel or entertainment services (except as allowed by exemptions granted to child care clients by the Office of State Purchasing and Travel.)
 - e) for incidentals such as fees and tips to porters, baggage carriers, bellhops, hotel maids, baggage check-in fees, and any unallowable expense.**
 - f) for the purchase of alcohol or cigarettes
 - g) for fuel or maintenance of automobiles
 - h) for restricted or prohibited Merchant Category Codes without written approval from the Office of State Purchasing and Travel.

All documentation, findings, and replies from cardholders/supervisors that result from the monthly review of LaCarte transactions will be maintained and filed in the Administrative Services Section.

The Compliance Reviewer runs *** reports *** in WORKS and INTELLILINK in accordance with [State of Louisiana Corporate Liability LaCarte Purchasing Card Policy](#). The reports are to be used as a tool to determine which Cardholders may need a refresher training course, counseling, cancellation of card, as well as, to determine possible changes to Cardholder’s limits, profiles, and MCC groups.

The Compliance Reviewer also runs a monthly report on all purchases, sorted by vendor, to submit to DCFS Central Purchasing Office for the Administrative Program Manager to verify proper procedures were followed with contract purchases.

The Compliance Reviewer provides monthly certification to DOA that reports have been run and provides justification and explanations, as needed.

When the LaCarte Compliance Unit finds that a cardholder or supervisor is non-compliant with State procurement rules and regulations and/or [LaCarte Procurement Card Program Policy 1-19](#) and/or the procedures set forth within this manual, the Compliance Unit will initiate the following actions. In addition, infractions which remain unresolved or non-responsive will be included in a monthly report that will be submitted to the appropriate Appointing Authority and the DCFS Undersecretary.

- The Compliance Officer will send a letter to the Cardholder, Cardholder's supervisor and delegated Appointing Authority informing them of the infractions. The Cardholder must submit a written corrective action plan, signed by the Cardholder, Cardholder supervisor and Appointing Authority, acknowledging the infraction and outlining steps taken to avoid further citations
- **Continued offenses will be referred to the Undersecretary and delegated Appointing Authority for consideration of appropriate action, such as termination of the account and/or disciplinary action.**
- If fraud, theft or misappropriation of funds is suspected, the DCFS Bureau of General Counsel will be notified.
- The DCFS Bureau of General Counsel will initiate an internal administrative investigation in order to determine if DCFS policies were violated.
- If violations are discovered, the findings will be reported to the appropriate Appointing Authority to commence disciplinary action in accordance with [DCFS Policy 4-07, Disciplinary, Corrective Actions, and Separations](#).

LACARTE CARD TRAINING PROGRAM PRESENTATION

- The proper training mechanism used to inform Cardholders of the policies and procedures which govern the LaCarte Card is available through the DCFS On-Line Policy Management System in [DCFS Policy 1-19, LaCarte Procurement Card Program](#).
- All program participants, i.e. LaCarte Card 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 LaCarte card, a renewal LaCarte card, remain as CBA administrator or remain as a cardholder approver. **Note: The certification class for the CBA administrator would be the same as a cardholder's certification.**