

**STATE OF NEVADA
DEPARTMENT OF ADMINISTRATION
POLICY STATEMENT
ON
CORPORATE GHOST CARD**

Effective: 7/1/2016
Revision: N/A

Policy 4.13

PURPOSE

The purpose of this document is to establish a formal procedure for the issuance, maintenance, and collection of State approved and authorized corporate ghost cards.

The State of Nevada has contracted with Bank of America (BofA) for the issue and use of Corporate Ghost Cards (Ghost Card) for airline travel related expenses. The Ghost Card is for **official State use only** and should be used, whenever possible, to pay for airline tickets only. Only State officers and employees may receive a State facilitated Ghost Card number.

Procedures exist within the Bank of America (BofA) WORKS application (<https://payment2.works.com/works/>) to restrict card usage, including requiring real-time agency approval of the exact amount of transactions and suspending the procurement card for a period of time.

REFERENCES

SAM – Travel: Chapter 200
CBA Corporate Ghost Card Agreement Form

DEFINITION OF ROLES

The **Ghost Card Point of Contact (GCPOC)** is located in the Department of Administration, Administrative Services Division (ASD) and is the department's direct contact for the Purchasing Division and coordinates with them for Ghost Card issues. The GCPOC oversees the Department of Administration's Ghost Card program. The GCPOC monitors all Ghost Card usage.

The **Ghost Card Administrator (GCA)** is registered with the Ghost Card program provider as the only person authorized to make changes (e.g., add or cancel cards) for the agency. The Ghost Card Administrator (GCA) is designated as the agency or Division administrator or their designee.

The Purchasing Division's **Purchasing Officer** represents the State of Nevada in the procurement process to initiate the Ghost Card RFP, conducts negotiations with the vendor resulting in a contract; handles any subsequent contract changes or extensions and provides assistance with program management. They are the administrator for daily activities associated with the use of the Ghost Card Program. These activities include assisting agencies with initial program sign-up; management information assistance and research; participation in statewide training programs; monthly delinquency follow-up and reporting and problem resolution.

The **Approver** in BofA WORKS is an ASD Accounting Assistant supporting the Ghost Card user division. The Approver is responsible for reviewing the bank statement and all receipts

and signing off each transaction in WORKS.

The **Accountant** in BofA WORKS is an ASD Account Technician supporting the Ghost Card user division. The Accountant is responsible for comparing each allocation line to each transaction, making any corrections as necessary and closing and batching each transaction.

WORKS is the Bank of America application used for managing Ghost Card accounts, including adding and deleting accounts and cardholders, adjusting spend control profiles otherwise known as credit limit, and approving and allocating transactions.

GHOST CARDS - GENERAL

The State of Nevada's Ghost Card vendor is Bank of America (BofA). WORKS is the BofA website application that is used to code and approve Ghost Card transactions prior to upload into Advantage.

The Corporate Ghost Card is to be used for airline purchases only.

Noncompliance with travel card policies is grounds for revocation of card privileges through the State facilitated program.

Each Division will appoint one GCA.

Each transaction must be allocated within the WORKS system which includes agency, fund, org code, appropriation unit, and balance sheet/object/revenue code.

Ghost Card activity is reviewed on a monthly basis for appropriateness.

Billing statements are paid by the State to Bank of America in their entirety and disputes/inappropriate charges are resolved during the subsequent months.

The Controller's Office VISTA report is reconciled by the ASD Accountant Technician to the agencies monthly statement and approved by emailing the completed Electronic Transfer of Transactions document to the Controller's Office by the 10th of each month.

The Ghost Card billing cycle runs from the 26th of a month through the 25th of the following month.

Ghost Card Administrator (GCA) Duties and/or Responsibilities:

The GCA will:

1. Work to resolve any billing discrepancies.
2. Monitor the Ghost Card's transactions through the automated online system located within BofA WORKS and review all purchases for appropriateness.
3. Notify Bank of America and the GCPOC of a lost or stolen card immediately.
4. Review the Ghost Card transactions, ensure that each purchase is supported by documentation and will verify compliance with Division and Department policy.

5. Sign off on every statement indicating approval of purchases. All transactions are sent to the ASD accounts payable section and reviewed to verify:
 - a. No "splitting of transactions" occurred;
 - b. Transactions were within approved limits, or appropriate documentation of exceeding limits exists; and
 - c. Credits are appropriate and have the required vendor supporting backup documentation for justification.

6. Ensure the statement and all receipts are sent to the Administrative Services Division no later than the 2nd of each month. Thereby, allowing the ASD staff time to review and process the BofA transactions prior to ASD's deadline of the 9th of each month. The GCA and/or agency representative will immediately notify ASD's Administrative Services Officer II via email when this deadline cannot be met. The notification will include the reason for delay and the date when the statement and receipts can be expected.

Upon receipt of the Ghost Card from B of A:

The GCA will:

1. Ensure the Cardholder reviews, completes, and signs the CBA Ghost Card Agreement.
2. Ensure the Supervisor and Division Administrator signs the CBA Ghost Card Agreement.
3. Maintain a copies of the signed forms; and scan and email or mail a copy of the form to the Department's GCPOC.
4. Verify the information on the card, including the Cardholder's name.
5. Deliver the Ghost Card to the Cardholder and immediately have the Cardholder sign the back of the card. If the card must be mailed to the Cardholder, the PCA will make sure the PIN and Card are mailed in separate envelopes.
6. Instruct the Cardholder on the proper use of the Ghost Card, the consequences of unauthorized use, and provide updated training as needed.

When unauthorized purchases are suspected:

The GCA will:

1. Document the unauthorized purchase.
2. Discuss the unauthorized purchase with the cardholder and/or his or her supervisor.
3. Notify the Department GCPOC.
4. Inform the Cardholder of the possibility of the Cardholder's Ghost Card being suspended, revoked, and/or otherwise terminated.

Cardholder Duties and/or Responsibilities:

The Cardholder will:

1. Abide by all the conditions noted on the CBA Ghost Card Agreement Form.
2. Use the card for qualifying airline travel expenses only.
3. Ensure that the card is not used by another individual or agency.
4. Comply with all Division purchasing and expenditure policies and procedures, as well as, SAM 1500, other relevant state regulations, NRS, Department of Administration Policies & Procedures, and Governor's Finance Office, Division of Internal Audits Internal Controls.
5. Ensure that no sales tax is charged on airline travel purchases.
6. Ensure that purchases do not exceed spend control profile limits and are within budgetary constraints (and that individual limits are not circumvented by splitting purchases).
7. Provide receipts and any supporting documentation for each transaction to their supervisor, GCA, or fiscal staff for approval on a monthly basis.
8. Report any disputes or discrepancies to the GCA or GCPOC and work with the airline vendor, GCA/GCPOC, and financial institution to resolve any issues.
9. Immediately report any unauthorized use of the card to GCA, the Cardholder's Supervisor and the Department's GCPOC.
10. Report any lost or stolen cards to their supervisor or GCA immediately, who will notify the Department's GCPOC and the Bank of America financial institution within 24 hours of the loss.
11. Return their card to their designated supervisor, GCA, or the GCPOC upon termination of employment or upon request by appropriate authority.

This policy is not a substitute for relevant law or regulation nor does it establish additional rights beyond those provided in law and regulation. This policy is intended to be used in conjunction with federal regulations, State law, (NRS&NAC and SAM).



Patrick Cates, Director

6/16/16
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