

SEAN SCANLON
STATE COMPTROLLER



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STATE OF CONNECTICUT
OFFICE *of the* STATE COMPTROLLER
165 Capitol Ave.
Hartford, CT 06106

MEMORANDUM NO. 2026-24

July 2, 2026

TO THE HEADS OF ALL STATE AGENCIES

Attention: Agency Heads, Chief Administrative and Fiscal Officers, and Business Managers

Subject: Annual P-Card Reporting Requirements

I. PURPOSE

The purpose of this memorandum is to inform agencies of the requirements and due date for the submission of the Annual Agency P-Card Violation Enforcement Report ([Form CO-509](#)) and the Annual P-Card Usage Report to the Office of the State Comptroller.

II. AUTHORITY

[CT General Statutes Sec. 4-98\(e\)](#) - Not later than August 1, 2026, and annually thereafter, each budgeted agency that paid for an expense using a purchasing card during the immediately preceding fiscal year shall report to the Comptroller, on a form prescribed by the Comptroller, concerning its usage of such cards during the preceding fiscal year, and any enforcement of violations of the policies of this section.

III. ANNUAL AGENCY P-CARD VIOLATION ENFORCEMENT REPORT (FORM CO-509)

To fulfill the requirements of CGS Sec 4-98(e), agencies are required to report on P-Card policy violations and enforcement action taken during the preceding fiscal year. Form CO-509 has been developed for the purpose of reporting these violations.

This form is a summary report of violations. When submitting their FY 2026 reports, agencies are required to attach backup documentation to support the occurrences noted. This backup should include the following information:

- The nature of the violation
- The violation category (Statewide policy vs. agency policy violation)
- The date of the violation
- The name of the cardholder / employee who violated the policy
- The enforcement action that was taken

Beginning in FY 2027, the Office of the State Comptroller will require that agencies complete and submit form CO-510, Agency Monthly Record of P-Card Violations, for

each violation of Statewide or agency P-Card policy. Form CO-509 will still be utilized for consolidated annual reporting of policy violations.

The Annual Agency P-Card Violation Enforcement Report is due to the Office of the State Comptroller, Central Accounts Payable Division, osc.pcard@ct.gov, no later than August 1st of each year.

IV. **ANNUAL AGENCY P-CARD USAGE REPORT**

To fulfill the requirements of CGS Sec 4-98(e), agencies are required to report on P-Card usage occurring in the preceding fiscal year. This report can be obtained through STARS by running the P-Card Transaction Report.

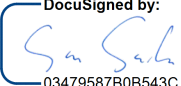
The P-Card Transaction Report can be found in the Procurement section in the "Dashboard" dropdown in STARS.

- Click on P-Card
- Select the middle tab for P-Card Transactions
- Enter the Billing Fiscal Year
- Click Apply
- Export the results into Excel

The Annual Agency P-Card Usage Report is due to the Office of the State Comptroller, Central Accounts Payable Division, osc.pcard@ct.gov, no later than August 1st of each year.

V. **QUESTIONS**

Please direct any questions concerning this memorandum to the Office of the State Comptroller, Central Accounts Payable Division, osc.pcard@t.gov.

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<http://www.osc.ct.gov>