ANNUAL AGENCY P-CARD VIOLATION ENFORCEMENT REPORT

CO-509 (06/2026)

STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER

SPECIAL INSTRUCTIONS:

Form CO-509, *Annual Agency P-Card Violation Enforcement Report*, has been developed per the requirements enacted in PA 25-156 (CGS 4-98). This form should be completed and submitted by August 1st, to the Office of the State Comptroller, P-Card and Cancellations Unit, for the preceding fiscal year which is defined as transactions included on the July (7/10) through June (6/10) P-Card billing statements.

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 a 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.

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PURPOSE OF THIS FORM: In accordance with the provisions of Section 4-98(e) of the Connecticut General Statutes, this form must be used to report any enforcement of violations to statewide and agency Purchasing Card (P-Card) policy. This form shall be submitted to the Office of the State Comptroller no later than August 1st, covering the preceding fiscal year.

AUTHORITIES

- CGS Section 4-98
- State of Connecticut P-Card Program Manual

GENERAL INSTRUCTIONS

1. Section A - The Agency P-Card Coordinator must complete all fields.
2. Section B
   a. Enter the FY for the report (see Special Instructions)
   b. Enter the number of occurrences for each category in the Statewide P-Card Policy Violations section.
   c. Enter the specific agency P-Card policy violation and the number of occurrences in the Agency P-Card Policy Violations section.
   d. Attach all supporting documentation for the violations noted on the report and the enforcement actions taken (see Special Instructions)
3. Section C -The agency P-Card Coordinator certifies the information included on the form. The agency head, or a manager level designee, must sign approving final submission of their agency's report to the Comptroller's Office. The completed and certified form and all supporting documentation must be submitted via email to osc.pcard@ct.gov.

SECTION A - AGENCY INFORMATION

AGENCY NAME			BUSINESS UNIT	CONTACT PHONE
STREET ADDRESS			COORDINATOR NAME	
CITY	STATE	ZIP CODE	EMAIL ADDRESS	

SECTION B - VIOLATION ENFORCEMENT REPORT

Report for FY	

STATEWIDE P-CARD POLICY VIOLATIONS (see P-Card Manual)	NUMBER OF OCCURRENCES
Card misuse, including unauthorized purchases and personal transactions	
Compromising/sharing a P-Card	
Failure to report fraudulent activity to U.S. Bank within 30 days of posted date	
Split transactions	
Failure to attach the appropriate supporting documentation for transactions	
Failure to complete the Missing Receipt Affidavit when a receipt is lost	
Failure to follow statewide P-Card procedures	

AGENCY P-CARD POLICY VIOLATIONS (provide description)	NUMBER OF OCCURRENCES

SECTION C - CERTIFICATION

By signing below, I certify that the information provided above is accurate and complete.

COORDINATOR NAME	DATE
COORDINATOR SIGNATURE	

By signing below, I approve the agency P-Card Coordinator's report to be transmitted to the Comptroller according to CGS § 4-98 for annual reporting.

APPROVER NAME	APPROVER TITLE
APPROVER SIGNATURE	DATE