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

MEMORANDUM NO. 2026-28

Date as August 4, 2026

TO THE HEADS OF ALL STATE AGENCIES

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

Subject: **Monthly Purchasing Card Violation Reporting Requirements**

I. PURPOSE

The purpose of this memorandum is to instruct agencies on the completion of the Agency Monthly Record of P-Card Violations (Form CO-510).

II. AUTHORITY

In accordance with the provisions of Section 4-98(e) and Section 3-112 of the Connecticut General Statutes, this form must be used to report any enforcement of violations to statewide and agency P-Card policy.

III. AGENCY MONTHLY RECORD OF P-CARD VIOLATIONS (FORM CO-510)

Form CO-510, has been established to support the timely reporting of violations of statewide and agency P-Card policy, and the enforcement actions taken by agencies to resolve these violations. Monthly submission of this report will allow agencies to better assess P-Card usage trends and allow prompt corrective action to be taken in the event a violation occurs.

The violations reported on Form CO-510 will be consolidated into the CO-509 Annual Agency P-Card Violation Enforcement Report as part of the fiscal year reporting process, which is due on August 1st.

Detailed instructions regarding the violation categories, enforcement actions, and other pertinent standardized form information are available on the Comptroller's website. For any discrepancy between this memo and the currently published CO-510 Instructions, the published form instructions will take precedence.

IV. FORM SUBMISSION AND DUE DATE

The CO-510 form should be submitted electronically with all backup documentation to the Office of the State Comptroller, Central Accounts Payable Division, osc.pcard@ct.gov. The report of violations for the previous period should be submitted on the date of the next billing cycle.

- Example: For Core-CT users, billing periods close on the 10th of the month. The report for violations recorded during the July 10th billing period is due on August 10th.
- In the header section of this example report you would enter FY:26 and Billing Month: May for violations related to transactions on the May 10th, 2026, purchasing card statement, and that report would need to be emailed to osc.pcard@ct.gov by close of business on June 10th, 2026.

Forms where investigations are still ongoing must be submitted by the due date. Agencies may submit revised forms once the investigation has been concluded. Revised forms should have the same FY and Billing Date as the original but will have the Revised checkbox marked and the Date submitted on the line after Revised in the top right of the form. Multiple revised forms may be submitted, but they must be clearly dated and contain appropriate backup documentation to support the revision.

V. QUESTIONS

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

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http://www.osc.ct.gov