AGENCY MONTHLY RECORD OF
P-CARD VIOLATIONS

CO-510 (07/2026)

STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER

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 should be completed and submitted by the close of the billing cycle each month to the Office of the State Comptroller (OSC), P-Card and Cancellations Unit, covering the transactions listed on the preceding month's billing statement.

AUTHORITIES:
CGS Section [3-112](3-112)
CGS Section [4-98](4-98)

GENERAL INSTRUCTIONS:
This form should be used to report P-Card Policy violations occurring in the previous month's billing cycle. When submitting this report, agencies are required to attach backup documentation regarding enforcement actions and violations as noted below.

1. **Header Section**
   a. FISCAL YEAR – Enter the two (2) digit fiscal year. Ex. 26 for fiscal year ending June 30th, 2026.
   b. BILLING MONTH – Enter the month the billing period closed containing the transactions and associated violation listed on the form. The form is due to OSC the day the following month's billing period closes.
      i. Example for Core-CT users: Enter April for transactions from your April 10th, 2026, billing Statement. The report will be due to OSC on May 10th, 2026.
   c. REVISED – If an agency has a material change to a monthly report that occurs after the due date they can submit a revised report.
      i. Fill out the FY and Billing Month the same as the original report.
      ii. Check the box before Revised on the form and enter the date the revised report was submitted on the line after.
      iii. If an agency is conducting a violation investigation, they should submit the report on time with the alleged violation listed, and submit a revised report if the violation is found to be inaccurate after the investigation concludes.

2. **Section A** - The Agency P-Card Coordinator must complete all fields.

3. **Section B** - For each violation the following information should be provided.
   a. STATE POLICY or AGENCY POLICY - Select from drop down whether the P-Card Policy Manual (State) or an agency policy was violated.
   b. VIOLATION CATEGORY - Select from drop down. Please see State of Connecticut P-Card Policy Manual for further details.
      i. Card Misuse – See policy for more information.
      ii. Compromising P-Card - Includes sharing of the P-Card.
      iii. Failure to Procedure - Failure to follow agency or statewide P-Card Procedures.
      iv. Failure to Report - Failure to report fraudulent activity to the bank within 30 days.
      v. Missing Receipt - Failure to complete Missing Receipt Affidavit when a receipt is lost.
      vi. No Attachments - Failure to attach appropriate supporting documentation for transactions.
      vii. Split Transactions – Using multiple swipes to avoid monthly or transaction card limits for purchases above a cardholder or card user's allowable dollar amount.
      viii. Other - Any additional violations not listed above.
   c. IF "OTHER" DESCRIPTION (Check Box if Self-Reported)

        i. If the cardholder/card user reported the violation or actively pursued remediation or reconciliation actions prior to it being discovered during the review, approval, or audit processes, the box should be checked.
        ii. Enter a description of the violation if it is not included in the violation category dropdown. If it it cannot be described in the space, attach details and enter “See Attachment” with pertinent reference.
    d. DATE OF VIOLATION - Enter the date of the transaction associated with the violation, or if not associated with a transaction enter the date the violation occurred.
    e. CARDHOLDER/CARD USER - Enter the name of the Cardholder or, if a department card, enter “DC - ” and the name of the card user who violated the policy.
    f. LAST "4" DIGITS OF CARD - Enter the last four (4) digits of the card.
    g. ENFORCEMENT ACTION TAKEN - Enter action taken to rectify the violation and the enforcement action taken with the cardholder/card user.
        i. Card Suspension & Retraining – Provide proof of card account suspension and documentation on training provided to the cardholder/card user. Mandatory retraining must occur and be documented with OSC before the account can be restored.
        ii. Card Termination – Provide proof of card account termination.
        iii. Resolved Before Deadline – If the Cardholder was able to fix the error prior to submission of the form to OSC, provide all documentation regarding the resolution and enforcement actions taken.
        iv. Resolved After Deadline – If the Cardholder was able to fix the error after the submission deadline, and the agency is submitting a revised form (fill out the appropriate fields in the Header Section), provide all documentation regarding the resolution and enforcement actions taken.
        v. Retraining – Provide documentation on training provided to the cardholder/card user.
        vi. Other – Attach documentation detailing the enforcement action taken.

4. **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.

5. If additional space is needed to report violations, attach a spreadsheet with all the required information per the Header Section and Section B instructions of this form.