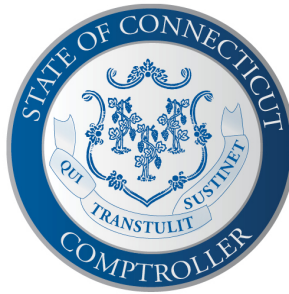


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**MEMORANDUM NO. 2021-14**

**June 23, 2021**

**To: THE HEADS OF ALL STATE AGENCIES**

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

**Subject: Acceptance of vendor invoices submitted by email**

**I. AUTHORITY**

Connecticut General Statutes 1-266 through 1-286 & 3-112.

**II. PURPOSE**

This memorandum replaces memorandum 2016-10. The purpose of this memorandum is to advise all state agencies of revised procedures for accepting emailed invoices.

**III. PROCEDURES**

Many vendors now prefer to use email invoicing in order to save time and money. Current State Statute requires that both parties agree when using electronic documents to conduct transactions. At this time the Comptroller's Office will allow agencies to authorize vendors for submission of properly completed original invoices via email. Agencies are not required to accept email invoices. However, if accepted, they will need to develop a policy to insure standardized and accurate processing. Care should be taken when processing invoices received through electronic means to prevent the increased possibility of duplicate payments. Agency staff should also be trained to recognize possible fraudulent activity, as email is often a primary source of scams.

All agencies are required to maintain internal accounting controls to insure adequate protection against improper payment. A copy of such procedures will be requested for submission with post-audit documents.

Agency procedures should consider the following:

- a. Purchase orders should specify where to submit invoices electronically, i.e. a dedicated AP mailbox accessed multiple times daily. Please submit a Core-CT Footprints ticket to request including this email address in your AP address location. For Non-Purchase Order vouchers, vendor should be notified of dedicated AP mailbox at time of purchase.

- b. The invoice date is the date the document is received from the vendor, which is the date on the email for emailed invoices, not the date first read or printed. For audit purposes, vendor email must be provided and should match the invoice date entered in Core-CT.
- c. An invoice should be rejected if not acceptable. See State Accounting Manual (SAM) Section 11.4.3 Disputed Claims  
<https://www.osc.ct.gov/StateAcct/sam/exp/expenditures.htm#11.0>
- d. Steps are to be taken to prevent multiple copies being processed such as a payment tracking log, standardized procedures for verification, payment approval, voucher entry, and voucher approval.
- e. Agencies should include in their Procedures a check and balance system so that all documentation and any errors are corrected prior to the voucher being submitted for payment.
- f. All invoices including emailed invoices must be defaced once paid.  
([View Defacing Method Job Aid](#)).
- g. For all agencies storing documents electronically refer to CSL Digital Imaging policy.  
<https://ctstatelibrary.org/wp-content/uploads/2015/04/PRP02DigitalImaging.pdf>
- h. It is recommended that invoice documents are attached to the Core-CT voucher.
- i. Agencies may choose to use additional software or other resources to create an efficient and secure process.

Vendor inquiries regarding other types of electronic invoicing should be referred to the Office of the State Comptroller, Accounts Payable division at [osc.apd@ct.gov](mailto:osc.apd@ct.gov).

#### IV. GENERAL

The Accounts Payable division is available to assist in the development of agency policy upon request. Questions regarding this memorandum may be directed to the Accounts Payable Division of the Comptroller's Office at [osc.apdpa@ct.gov](mailto:osc.apdpa@ct.gov) or (860) 702-3393.

DocuSigned by:  
  
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