

STATE OF CONNECTICUT  
OFFICE OF THE STATE COMPTROLLER  
CENTRAL ACCOUNTS PAYABLE DIVISION  
165 CAPITOL AVENUE  
HARTFORD, CT 06106



CO-790S Rev. 07/2024

1. BUSINESS UNIT	2. AGENCY NAME		3. STREET ADDRESS				4. CITY, STATE, ZIP	
5. SUPPLIER ID	6. SUPPLIER SHORT NAME	7. PAYEE NAME			8. PMT REFERENCE NO.	9. PAYMENT AMOUNT	10. PAYMENT DATE	
11A. VOUCHER ID	12A. VOUCHER AMOUNT	11B. VOUCHER ID	12B. VOUCHER AMOUNT	11C. VOUCHER ID	12C. VOUCHER AMOUNT	11D. VOUCHER ID	12D. VOUCHER AMOUNT	

IF THIS FORM IS BEING COMPLETED BECAUSE OF A DUPLICATE PAYMENT, PROVIDE THE VOUCHER ID(S) AND PAYMENT REFERENCE NUMBER OF THE DUPLICATED PAYMENT

13A. VOUCHER ID	14A. VOUCHER AMOUNT	13B. VOUCHER ID	14B. VOUCHER AMOUNT	15. BUSINESS UNIT (IF DIFFERENT FROM BOX 1.)	16. PMT REFERENCE NO.	17. PAYMENT AMOUNT
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18. HAVE YOU ESTABLISHED PROCEDURES TO ELIMINATE INCORRECT PAYMENTS, OVERPAYMENTS, DUPLICATE PAYMENTS?  YES  NO

19. WILL YOU REQUIRE ASSISTANCE IN ESTABLISHING PROCEDURES FOR EFFECTIVE INTERNAL CONTROLS? IF YOU ANSWERED "YES", AN OSC REPRESENTATIVE WILL GET IN TOUCH WITH THE CONTACT PERSON LISTED BELOW.  YES  NO

**SECTION A:** PLEASE EXPLAIN THE PROCEDURES THAT LED TO THE ISSUANCE OF THE INCORRECT PAYMENT. PLEASE PROVIDE AN ANALYSIS, RATHER THAN A NARRATIVE.

**SECTION B:** DESCRIBE IN DETAIL THE INTERNAL ACCOUNTING CONTROLS IN PLACE, PRIOR TO THIS INCIDENT, FOR THIS TYPE OF TRANSACTIONS.

**SECTION C:** DESCRIBE IN DETAIL ANY REVISION TO EXISTING CONTROLS AND/OR IMPLEMENTATION OF NEW CONTROLS TO PRECLUDE A RECURRENCE OF SUCH INCIDENTS. INCLUDE A STATEMENT REGARDING THE RECOUPMENT OF FUNDS.

NAME OF CONTACT PERSON		TITLE	E-MAIL ADDRESS	TELEPHONE NUMBER
AUTHORIZED SIGNATURE		NAME OF AUTHORIZED SIGNATOR	TITLE	DATE

**PURPOSE OF THIS FORM:**

In accordance with the provisions of Section 4-33a of the Connecticut General Statutes, this form must be used to explain overpayments, duplicate payments, incorrect payment amounts or any other type of improper payment that has transpired. Agency internal controls must be thoroughly reviewed and revised if necessary to prevent improper payments from recurring.

**GENERAL INSTRUCTIONS:**

1. Complete Boxes 1-19 (as applicable), Sections A, B, and C, and submit to [osc.apdsp@ct.gov](mailto:osc.apdsp@ct.gov) for pre-approval review.
2. Once pre-approved, then the form must be signed by the **Commissioner** or **Manager/Director Level Designee**.
3. Submit the signed form to [osc.apdsp@ct.gov](mailto:osc.apdsp@ct.gov).