

SEAN SCANLON  
STATE COMPTROLLER



TARA DOWNES  
DEPUTY COMPTROLLER



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

**MEMORANDUM NO. 2026-08**

**MAY 18, 2026**

**TO THE HEADS OF ALL STATE AGENCIES**

**Attention:** Agency Heads, Chief Administrative and Fiscal Officers, Business Managers,  
Core-CT Accounts Payable Module Users

**Subject:** Agency Invoice ID Standardization Policies

**I. PURPOSE**

This memorandum requires agencies to develop and publish a policy which establishes consistent Invoice ID conventions to be used by their staff in the payment of obligations incurred by their agency. It also sets certain statewide standards which are designed to prevent duplicate or erroneous payments, support accurate payment processing, and strengthen statewide accounting controls. These requirements shall apply to all vendor invoice entries and related payment processing activities. Each agency is responsible for implementing their policy for Invoice ID Standardization in fiscal year 2027, training staff to ensure consistent application, and enforcing the policy to reduce risk to public funds.

**II. AUTHORITY**

- A. **CGS Sec. 3-112. Powers and Duties.** *“(a) The Comptroller shall: ...(5) prepare and issue effective accounting and payroll manuals for use by the various agencies of the state”.*
- B. **CGS Sec. 4-33a. Illegal, irregular or unsafe handling of state or quasi-public agency funds. Breakdown in safekeeping of agency resources. Breach of security. Notification.** *“All boards of trustees of state institutions, state department heads, boards, commissions, other state agencies responsible for state property and funds and quasi-public agencies, as defined in section 1-120, shall promptly notify the Auditors of Public Accounts and the Comptroller of any (1) unauthorized, illegal, irregular or unsafe handling or expenditure of state or quasi-public agency funds, [...] or (4) contemplated action to commit one of the acts listed in subdivisions (1) to (3), inclusive, of this section within their knowledge. In the case of such notification to the Auditors of Public Accounts, the auditors may permit aggregate reporting in a manner and at a schedule determined by the auditors.”*

**III. INTERNAL CONTROLS**

Internal controls over invoice number entry are essential to preventing duplicate or erroneous payments and ensuring the accuracy and integrity of statewide financial processing. Both Core-CT system controls and agency-level controls are required to achieve effective oversight.

**A. System Internal Controls**

Core-CT identifies exact duplicate vouchers based on an exact match of Business Unit, Vendor ID, and Invoice Number. However, the system cannot reliably detect “near duplicates” created by manual adjustments, such as added characters, missing or substituted digits, or inconsistent date formats. Because of these limitations, agencies must not rely solely on Core-CT to prevent duplicate, excess, or erroneous payments and must enforce policy, document review, and approval controls.

To maintain the effectiveness of these controls, agency-created Invoice IDs should never be used to bypass the State Accounting Manual, Expenditures section requirement that a separate voucher must be created for each vendor invoice.

**B. Agency Internal Controls**

Agencies must implement strong internal controls, including standardized Invoice ID practices, documentation review, supervisory approval, and ongoing monitoring to ensure accurate and consistent entry of vendor invoice numbers. Any alteration to a vendor’s true invoice number can bypass system detection and lead to duplicate, erroneous, or excess payments. Maintaining accurate Invoice IDs supports traceability between the voucher, invoice, purchase order, contract, transaction history, and audit trail, allowing reviewers, auditors, and vendors to validate payment accuracy.

Standardized Invoice IDs also reduce the risk of misapplied payments, disputes, and audit exceptions. When agencies create invoice numbers, such as when no invoice is provided or required, those identifiers must follow the same standards of accuracy, consistency, and reliability as vendor-provided numbers.

Consistent and well-designed naming conventions further strengthen internal controls by ensuring each payment is uniquely identifiable and logically structured. Consistency, including in date formats, reduces confusion, minimizes entry errors, supports Core-CT matching logic, and improves staff efficiency during voucher entry and approval. These practices promote a stronger statewide control environment and reduce the risk of financial exposure and administrative burden.

**C. Supporting Documentation**

While not a requirement at this time, agencies are strongly encouraged to upload supporting documentation to vouchers in Core-CT or system or record. Doing so enhances internal controls by providing verifiable evidence of payment legitimacy, accuracy, and appropriateness.

**IV. AGENCY POLICY REQUIREMENT**

Agencies must develop, maintain, and enforce a documented **Invoice ID Standardization Policy** that ensures accurate, consistent, and compliant invoice number entry. At a minimum, the policy should include the following elements:

**A. Vendor-Provided Invoice Numbers**

A requirement that vendor-issued invoice numbers be entered in Core-CT **exactly as they appear on the invoices**, with no added, omitted, or altered characters. Exceptions to this should be limited to situations where the vendor has specific remittance requirements, or it is permitted under the agency’s approved naming convention in a specific exemption listed in the agency policy. Core-CT or the Comptroller may revoke or provide substitute guidance about any specific agency policy exemptions upon notification to the agency head.

**B. Standardized Structure for Agency-Created Invoice IDs**

A clearly defined Invoice ID structure for situations where vendors do not provide a unique invoice number or where certain voucher/payment types or vendors require additional elements or alternate identifiers (e.g., utilities, subscriptions, scheduled contract payments, grants, telecom, or similar recurring payments).

**C. Format Requirements for All Payment Scenarios**

Documentation of the approved Invoice ID formats for each applicable payment scenario, along with a requirement that staff apply these formats consistently.

**D. Prohibited Variations and Allowable Exceptions**

A statement prohibiting practices such as appending letters (e.g., "A"), altering digits, or using inconsistent date formats, as such variations can bypass Core-CT duplicate detection controls.

Where exceptions are necessary, the policy must specify when they apply and the standardized format that must be used. The policy must also address situations where naming conflicts may occur, for example, ongoing projects where the project name alone is not sufficient as the Invoice ID (such as using "Main Street Project" without additional unique identifiers) and define how those Invoice IDs must be structured.

**E. Approver Responsibilities**

A requirement that voucher approvers verify Invoice ID accuracy and compliance with the agency's policy as part of the voucher review and approval process.

**F. Staff Training**

A requirement for both initial and periodic training to ensure consistent application of the policy across all staff involved in voucher creation, review, and approval. Initial training shall be conducted upon implementation of the policy or the hiring of permanent or temporary staff. Periodic training should occur any time there is a modification to the policy, or annually if no modifications have occurred. Training should be documented in agency employee files in the same manner as other standardized training.

Agencies must distribute the policy to all voucher processors and approvers and are strongly encouraged to provide additional training to ensure new requirements are clearly communicated. Agencies should ensure that their new policies are implemented for FY27 with an effective date no later than July 1, 2026. A copy must be provided to the Auditors of Public Accounts (APA), the Office of the State Comptroller (OSC), or any other authorized auditing body upon their request. The policy should be reviewed and updated periodically to reflect changes in payment processes, operational needs, or system requirements.

**V. INVOICE ID STANDARDIZATION**

Standardized Invoice ID practices ensure accurate voucher entry, prevent duplicate payments, and support effective financial oversight. Agencies must follow the requirements below when entering vendor-provided invoice numbers, creating vendor-required identifiers, or creating agency-assigned identifiers.

#### A. Vendor-Provided Invoice Numbers

When a vendor provides an invoice number, agencies must enter it in Core-CT **exactly as it appears on the invoice**. No characters may be added, removed, or altered unless required by the vendor or permitted under the agency's documented naming convention.

- Certain vendors require specific Invoice ID formats, such as account numbers, to electronically process their receivables.
- Only specific special characters are permitted in Core-CT. These include:
 

○ (space);	○ ' (apostrophe);
○ . (period);	○ = (equals);
○ , (comma);	○ : (colon);
○ - (hyphen);	○ ? (question mark);
○ ( ) (parentheses);	○ @ (at sign);
○ / (slash);	○ _ (underscore);
○ + (plus);	○ # (hash).
- Some special characters may cause system issues and are not to be used in Core-CT. **Do not use** the following in the Core-CT Invoice ID field:
 

○ ^ (caret);	○ % (percent);
○ * (asterisk);	○ & (ampersand);
○ { } (braces);	○ ; (semicolon);
○ [ ] (brackets);	○ \$ (dollar sign, or any other currency sign);
○   (pipe);	○ < > (angle brackets);
○ \ (backslash);	○ Any sign or graphic not specifically listed in this memo.
○ ~ (tilde);	
○ ! (exclamation);	
○ " (double quote);	
- Core-CT allows a maximum of thirty (30) characters in the Invoice Number field. If a vendor's invoice number exceeds this limit, the agency's policy should specify how the Invoice ID must be formatted.

#### B. Agency-Created Invoice Numbers

When vendors do not provide an invoice number, or when the payment type requires a different identifier (such as utilities, telecom, grants, subscriptions, reimbursements, or scheduled contract payments), agencies must assign a **unique, consistent Invoice ID** using an established naming convention. These conventions must be clear, uniformly applied, and designed to prevent duplicate or inconsistent entries.

#### C. Exceptions and Special Scenarios

In cases where a vendor's invoice number requires modification for system acceptance (e.g., removing spaces or special characters, as previously listed, that may impact system performance), or where no invoice number exists, agencies must apply their documented exception rules. All exceptions must follow the agency's approved naming convention and be applied consistently across all payment types.

Exceptions may also apply to specific vendors when different Invoice ID criteria are required for their payments. In addition, statewide Invoice ID requirements may be issued periodically through [Core-CT Financials Notification](#).

**D. Communication of New Requirements**

When new payment requirements, vendor practices, or naming conventions impact Invoice ID assignments, agencies should update their policies to include any vendor file or format specifics necessary for proper entry, as well as communicate these changes to their staff through training or other established channels.

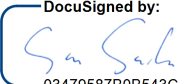
**VI. REFERENCES**

- a) [State Accounting Manual, Expenditures](#)
- b) [Core-CT Financials Notification](#)

**VII. QUESTIONS**

If your agency requires assistance with this memorandum or has questions regarding its interpretation or application, please contact the OSC-Central Accounts Payable Audit Division [osc.apdpa@ct.gov](mailto:osc.apdpa@ct.gov).

For questions related to vendor-specific payment requirements or vendor file guidance, please contact the OSC-Central Accounts Payable Vendor File Division [osc.apdvp@ct.gov](mailto:osc.apdvp@ct.gov).

DocuSigned by:  
  
03479587B0B543C...

**SEAN SCANLON  
STATE COMPTROLLER**

**SS:SP**

<http://www.osc.ct.gov>