Meeting of the Advisory Board to the Comptroller

September 18, 2025

OFFICE OF THE COMPTROLLER
COMMONWEALTH OF MASSACHUSETTS

BLACK-CAPPED CHICKADEE | OFFICIAL STATE BIRD

Advisory Board to the Comptroller

Statutory Members

★ **Matthew Gorzkowicz**, Secretary of Administration and Finance (Chair)

★ **Diana DiZoglio**, State Auditor
   Designee: Meredith K. Barrieau, First Deputy Auditor

★ **Deborah B. Goldberg**, Treasurer and Receiver General
   Designee: Kathleen McNamara, Internal Auditor

★ **Andrea Joy Campbell**, Attorney General
   Designee: Paula McManus, Chief Operating Officer

★ **Thomas G. Ambrosino**, Court Administrator of Massachusetts Trial Court

Appointed Members

★ **Michael Esmond,** Director of Municipal Finance, Town of Braintree

★ **Natalie Monroe,** Chief Administrative Magistrate, Division of Administrative Law Appeals

Agenda

I.   Administrative matters: Call to Order, Authorization for Remote Meeting, Notice of Recording
Matthew Gorzkowicz, Secretary, Executive Office for Administration and Finance

II.   Review and approval of the June 17, 2025 Advisory Board meeting minutes
Matthew Gorzkowicz, Secretary, Executive Office for Administration and Finance

III. Remarks from the Chair of the Advisory Board
Matthew Gorzkowicz, Secretary, Executive Office for Administration and Finance

IV.   Update on the Office of the Comptroller
William McNamara, Comptroller of the Commonwealth

V.   BEST Program Update
Helen O'Malley, BEST Program Manager

VI.   Cybersecurity and Anti-Fraud Update
Jenny Hedderman, Assistant Comptroller – Statewide Risk Management & Compliance
Aprel McCabe, Learning & Development Manager

VII. Items not reasonably anticipated by the Chair
Matthew Gorzkowicz, Secretary, Executive Office for Administration and Finance

VIII. Next meeting
Matthew Gorzkowicz, Secretary, Executive Office for Administration and Finance

IX.   Adjournment

Meeting Information

On March 28, 2025, Governor Healey signed into law Chapter 2 of the Acts of 2025, which extends certain temporary provisions pertaining to the Open Meeting Law until June 30, 2027. Specifically, this further extension allows public bodies to continue holding meetings remotely without a quorum of the public body physically present at a meeting location, and to provide "adequate, alternative" access to remote meetings.

In accordance with that law, all members of the Advisory Board and members of the public are participating remotely in today's meeting.

Because members of the Board are participating remotely, all votes today will be taken by roll call.

Meeting:	Advisory Board to the Comptroller
Date:	September 18, 2025
Time:	11:00am
Format:	Meeting will be held virtually on Zoom
URL to join online:	https://macomptroller.zoom.us/j/87873805038?pwd=CHu5CH8V1YHC1VawsPhh5JaFAjT2AH.1
Meeting ID:	878 7380 5038
Passcode:	712434
Dial-in (alternative to Zoom)	(929) 205-6099

Agenda Item I
Call to Order,
Authorization for Remote Meeting,
Notice of Recording

Matthew Gorzkowicz
Secretary, Executive Office for Administration and Finance

Agenda Item II
Review and approval of minutes

Matthew Gorzkowicz
Secretary, Executive Office for Administration and Finance

Agenda Item III
Remarks from the Chair of the Advisory Board

Matthew Gorzkowicz
Secretary, Executive Office for Administration and Finance

Agenda Item IV
Update on the Office of the Comptroller

William McNamara, Comptroller of the Commonwealth

Update on the Office of the Comptroller

★ **Mission**

★ **Organizational structure and leadership team**

★ **Organizational stucture**

★ **Understanding the role of MMARS & looking forward to Mosaic**

Office of the Comptroller: Mission

Our Mission

The Office of the Comptroller oversees the financial systems and processes of the Commonwealth, including vendor payments, spending on government programs, and the state payroll. We are responsible for statewide accounting and for financial reporting under both GASB (Government Accounting Standards Board) and federal requirements, and for providing transparency to the citizens, taxpayers, and residents of the Commonwealth. As an independent executive-level agency, we work to ensure that financial operations are compliant with state finance law and to maintain secure, controlled, and effective financial systems. We combine oversight with collaboration to partner with financial staff at more than 150 departments across state government, with state employees, and with contractors, payees, and vendors.

Source: Office of the Comptroller website. Revised 2025.

Touchstones of the mission

★ **"Financial systems and processes"**
  - *Technology, policies and processes, and people <u>together</u> make up the financial system*

★ **"Reporting under GASB and under federal requirements"**
  - *Knowledge of government accounting and expertise on the federal single audit are concentrated in the Office of the Comptroller to serve the Commonwealth as a whole*

★ **"Transparency"**
  - *Making state financial data accessible and understandable to the public*

★ **"Compliance with state finance law"**
  - *Supporting faithful execution of the annual budget and state finance law is our fundamental goal*

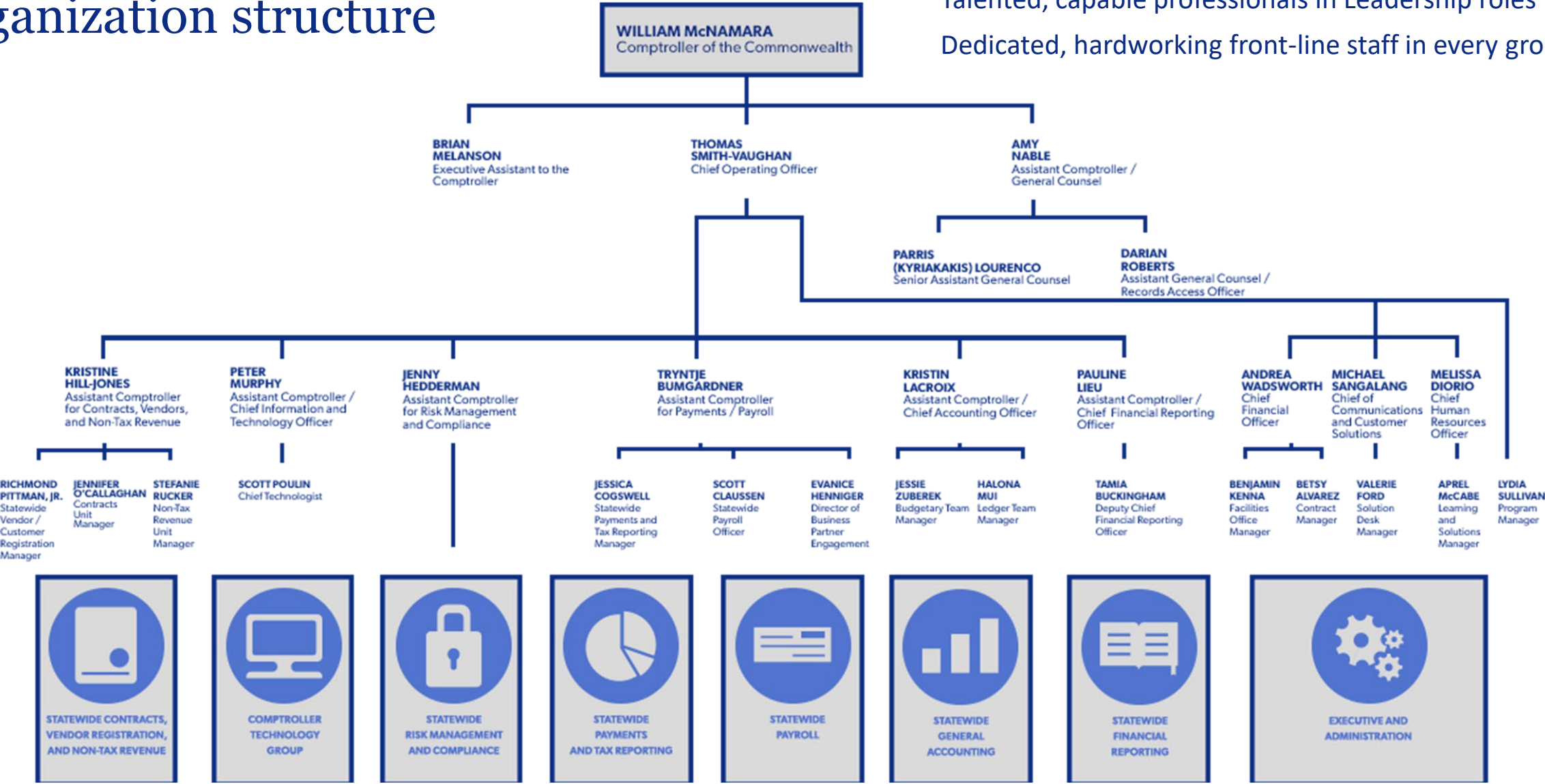★ **"Secure, controlled, and effective financial systems"**
  - *State government is an enterprise with $60B in revenue, requiring the same scale, capabilities, and professionalism of a major corporation in finance, payroll, tax accounting, vendor management, etc.*

★ **"Combine oversight with collaboration"**
  - *We are guardians, but we are also partners, to financial and payroll professionals statewide*

Office of the Comptroller: Organization structure

Experienced executives in Senior Staff roles

Talented, capable professionals in Leadership roles

Dedicated, hardworking front-line staff in every group

WILLIAM McNAMARA
Comptroller of the Commonwealth

BRIAN MELANSON
Executive Assistant to the Comptroller

THOMAS SMITH-VAUGHAN
Chief Operating Officer

AMY NABLE
Assistant Comptroller / General Counsel

PARRIS (KYRIAKAKIS) LOURENCO
Senior Assistant General Counsel

DARIAN ROBERTS
Assistant General Counsel / Records Access Officer

KRISTINE HILL-JONES
Assistant Comptroller for Contracts, Vendors, and Non-Tax Revenue

PETER MURPHY
Assistant Comptroller / Chief Information and Technology Officer

JENNY HEDDERMAN
Assistant Comptroller for Risk Management and Compliance

TRYNTJE BUMGARDNER
Assistant Comptroller for Payments / Payroll

KRISTIN LACROIX
Assistant Comptroller / Chief Accounting Officer

PAULINE LIEU
Assistant Comptroller / Chief Financial Reporting Officer

ANDREA WADSWORTH
Chief Financial Officer

MICHAEL SANGALANG
Chief of Communications and Customer Solutions

MELISSA DIORIO
Chief Human Resources Officer

RICHMOND PITTMAN, JR.
Statewide Vendor / Customer Registration Manager

JENNIFER O'CALLAGHAN
Contracts Unit Manager

STEFANIE RUCKER
Non-Tax Revenue Unit Manager

SCOTT POULIN
Chief Technologist

JESSICA COGSWELL
Statewide Payments and Tax Reporting Manager

SCOTT CLAUSSEN
Statewide Payroll Officer

EVANICE HENNIGER
Director of Business Partner Engagement

JESSIE ZUBEREK
Budgetary Team Manager

HALONA MUI
Ledger Team Manager

TAMIA BUCKINGHAM
Deputy Chief Financial Reporting Officer

BENJAMIN KENNA
Facilities Office Manager

BETSY ALVAREZ
Contract Manager

VALERIE FORD
Solution Desk Manager

APREL McCABE
Learning and Solutions Manager

LYDIA SULLIVAN
Program Manager

STATEWIDE CONTRACTS, VENDOR REGISTRATION, AND NON-TAX REVENUE

COMPTROLLER TECHNOLOGY GROUP

STATEWIDE RISK MANAGEMENT AND COMPLIANCE

STATEWIDE PAYMENTS AND TAX REPORTING

STATEWIDE PAYROLL

STATEWIDE GENERAL ACCOUNTING

STATEWIDE FINANCIAL REPORTING

EXECUTIVE AND ADMINISTRATION

Office of the Comptroller: organizational culture

★ Every role in the Office is an important role. Every role contributes to our success and our performance.

★ Every employee should know our mission and its importance

★ Every employee should know that their work is valued

★ Every employee should feel respected as an individual

★ Every employee deserves to have satisfying work and the opportunity to grow

★ We seek to build an environment that is professional and collegial, both within our organization and with our partners statewide

Understanding MMARS and looking forward to Mosaic

★ **MMARS is the ERP & general ledger for the Commonwealth, linked with HR/CMS for payroll**

★ **MMARS provides both the financial <u>environment</u> with embedded data and rules**
   - Upload the annual budget in detail (850+ appropriation line items)
   - Allotment of appropriated funds in a controlled manner through the year
   - Set-up and records of major and minor governmental funds that roll through the fiscal years
   - Hierarchy of entities (branches of government, secretariats and agencies, etc.)
   - Information on hundreds of thousands of vendors (payees) and contracts
   - Information on thousands of user, including access rights and authority

★ **and the <u>functionality</u> to "do the state's business" within that environment**
   - Individual payments to vendors, initiated by department staff using keyboard entry
   - Batches of thousands of payments under social safety net programs, fed through system interfaces
   - Link to the Office of the Treasurer & Receiver General for payment
   - Recognition of tax revenue, departmental revenue, and federal revenue
   - Transfers among funds as required by statute
   - Detailed, accurate accounting records for every single event

Agenda Item V
Update on the BEST Program: Phase 1

Helen O'Malley
BEST Project Manager

Christine Jacinto
Organizational Change Management Lead

Advisory Board to the Comptroller

September 18, 2025

Commonwealth of Massachusetts

Agenda

➤ BEST Program & Transformational Benefits

➤ Phase 1 Implementation Timeline

- Preparing for Go-Live

- Stakeholder Engagement

- Mosaic Training Strategy

➤ Journey from MMARS to Mosaic

- MMARS

- Mosaic

- Mosaic Demo

Program Overview

The Commonwealth is planning to transform its financial and HR operations across state agencies.

The **Business Enterprise Systems Transformation (BEST) Program** will replace two 20-year-old Financial and Human Resource applications used by all state agencies: Massachusetts Management Accounting and Reporting System (MMARS) and the Human Resources/Compensation Management System (HR/CMS). These applications are aging, built on outdated technology platforms, require extensive support from business and IT staff and require work-arounds and time-consuming queries that reduce their efficiency.

The BEST Program plans to transform these systems in two Phases:

➤ **Phase 1** - Financial Management & General Ledger: Go-Live in January 2026

➤ **Phase 2** - HCM/Payroll: Procurement currently in process

Matthew Gorzkowicz

Secretary of the Executive Office for Administration and Finance

William McNamara

Comptroller of the Commonwealth of Massachusetts

Jason Snyder

Secretary of the Executive Office of Technology Services and Security

Transformational Benefits

- Offers access to up-to-date and secure technology without costly or disruptive upgrades

- Experience quicker processing times and more efficient communications

- Reduction of systems streamlines user experience and allows employees to make data-driven decisions

- Opportunity to improve prompt payments, potentially capturing additional savings

Cloud System (SaaS)

Constituents

Agency Heads & CFOs

Statewide Accounting & Reporting
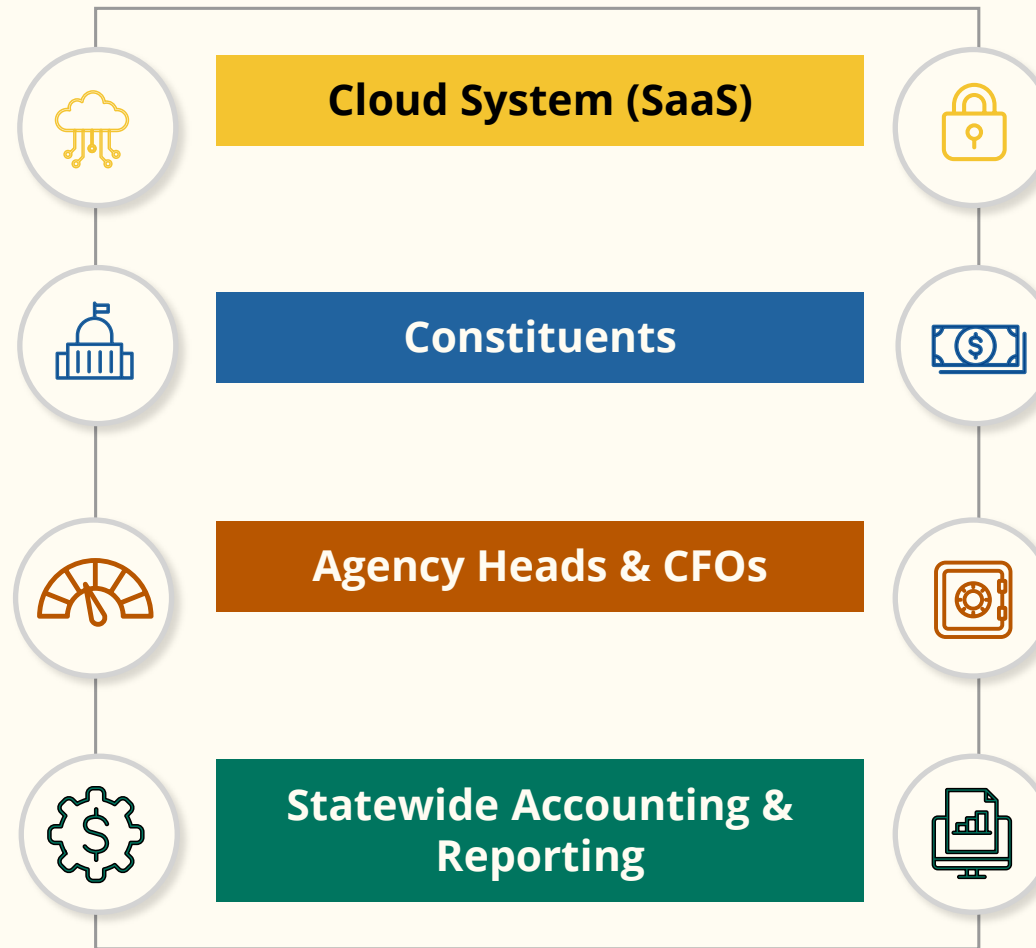
- Delivers updated, enterprise-wide security protocols, improved data protection, and automated approval workflow

- Improvements in project tracking strengthens the Commonwealth's ability to secure federal funding

- Reduces user error, fraud, and abuse through "always on" transaction security auditing

- Proposed Chart of Accounts changes enhance central reporting and analytics

Business Enterprise Systems Transformation

Phase 1 Implementation Timeline*

2025

2026

January	February	March	April	May	June	July	August	September	October	November	December	January

🚩 **We are here!**

Business Requirements Validation - Configuration Sprints by Functional Area: April 2024 – June 2025 *(15 months continued)*

Technical: Integrated System Testing, Security Review: January – June 2025 *(7 months)*

Change Agent Network Forums: February 2025 – February 2026 *(13 months)*
Readiness Activities: Change Assessments, Mosaic Overview, Training Outline, End-User Readiness Checklists

UAT Training

User Acceptance Testing (UAT) and Agency Interface Testing: July 2025 - November 2025 *(5 months)*

End-User Training: October 2025 – February 2026 *(5 months)*

Go-Live: January 2026

*Schedule is an estimate and subject to change

Preparing for Go-Live

October 2025

- Complete User Acceptance Testing
- Agency Interface Validation
- Detailed cutover planning

November 2025

- Penetration and Disaster Recovery Testing
- Guidance to agencies on cutover activities

January 2026

- Go-Live!
- Ongoing end-user training
- Drop-in, support sessions

October – November 2025

- Rollout of end-user training
- Agency: end-user readiness checklists
- Continued testing of data conversion scripts

December 2025

- Final end-to-end testing
- Cutover dress rehearsals
- Continued rollout of end-user training

Schedule is an estimate and subject to change

Stakeholder Engagement

Governance*	FIEs	Change Agents	UAT Testers

Governance*

- **50+** agency leaders involved since Project Kick-off
- **BEST Advisory Committee:** Provides insights and advice to solve business problems or explore transformational opportunities.
- **Business & Technical Transformation Board:** Decision-making body on enterprise-wide functional, technical, and operational issues.

* This list is not inclusive of all governance bodies

FIEs

- **120** financial implementation experts (subject matter experts)
- Offer input and guidance on the design and implementation
- Deliver deep-dive knowledge during business process/requirements validation, configuration, and testing activities.

Change Agents

- **325** change agents across **135** agencies
- Help communicate the change
- Listen and solicit feedback from peers
- Share training, meeting information, and Q&As with their teams
- Partner with readiness liaisons

UAT Testers

- **500** testers (FIT/CORE/UAT/BIE)
- Validate that Mosaic aligns with agency business needs before Go-Live
- Selected based on MMARS usage and expertise, business function, and department size

Mosaic Training Strategy

Foundational Learning Path — 01

Developing a comprehensive learning curriculum by business role.

Additional support tools — 05

Exploring ways to utilize in-application tools, such as Advantage Assistant to further assist users.

02 — **Job Aids**

Implementing a mapping and revision strategy for existing MMARS job aids. Includes strategy to identify job aids and support materials to be updated, created, combined, or retired.

03 — **Online learning**

Designing and developing new eLearning curricula by updating existing courses and creating new ones. Currently working on system navigation and vendor management.

04
Instructor-led sessions

Developing new instructor-led curricula by updating existing content and creating additional courses. Designing materials to support demos and Q&A sessions.
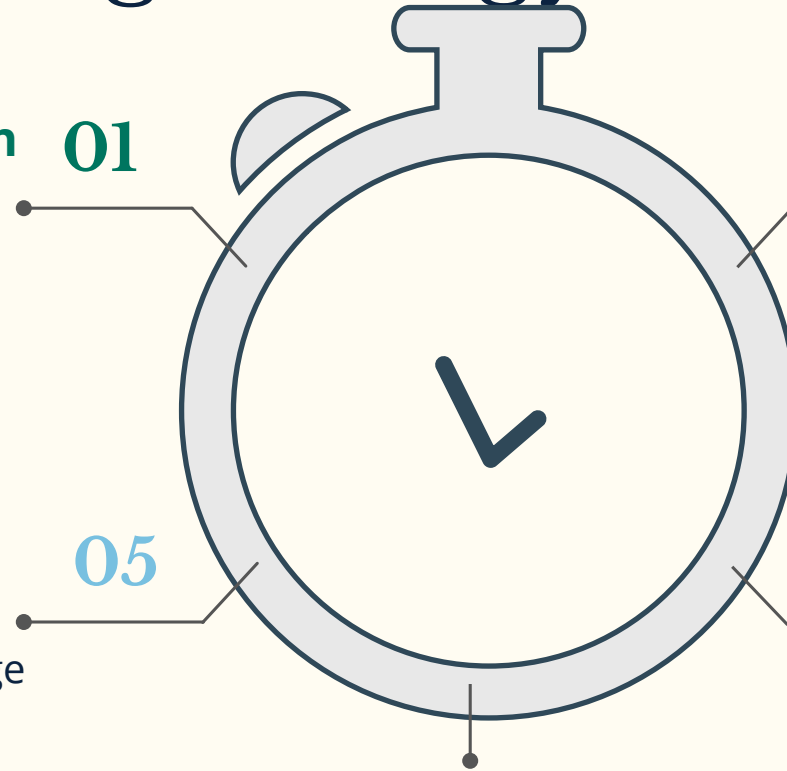
Journey from MMARS to Mosaic

MMARS Today
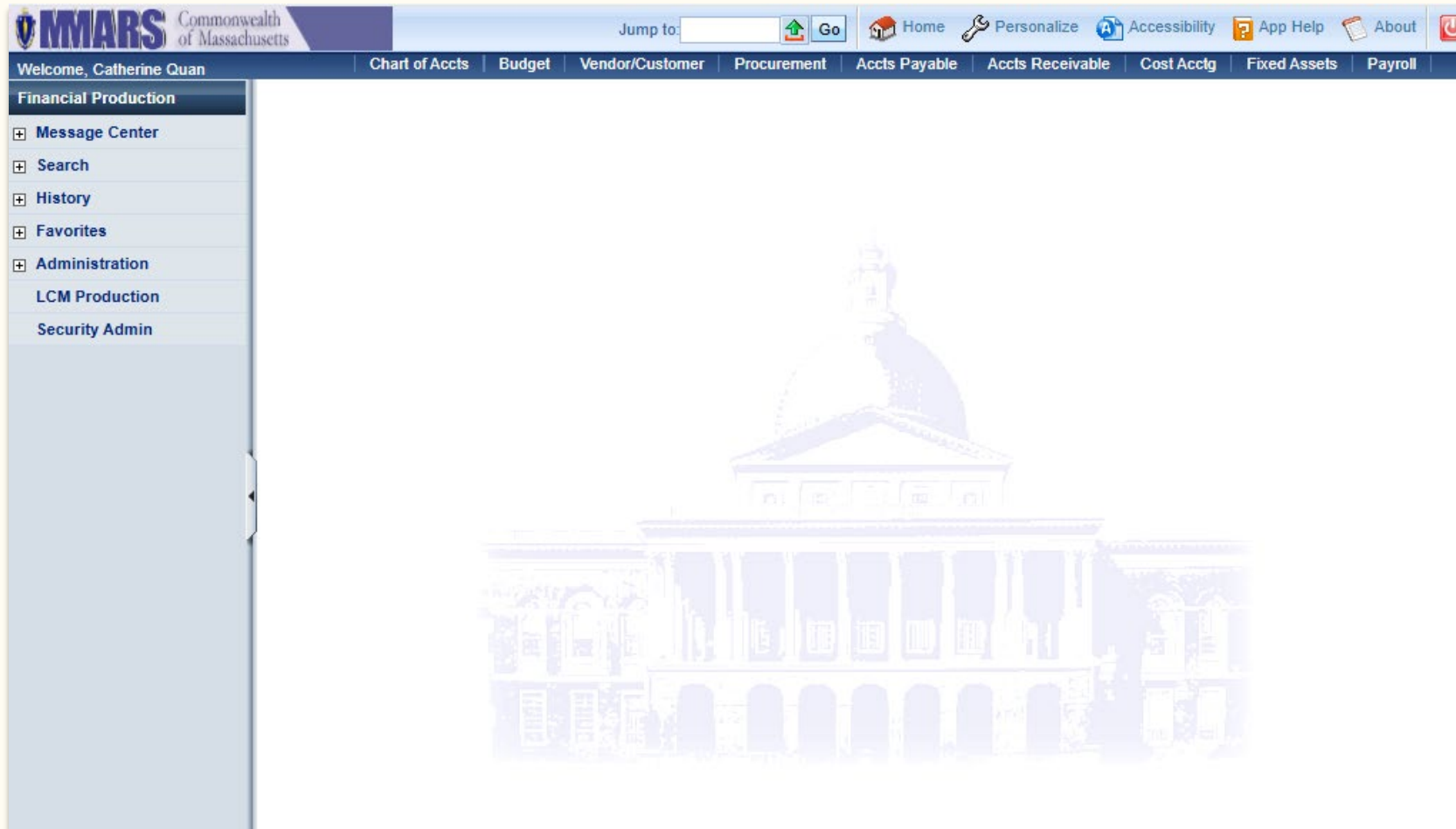
- ➤ User interface is not as user friendly or intuitive as more modern applications

- ➤ Errors and warnings: limited support and troubleshooting

- ➤ Lack of user personalization

- ➤ Favorites: unable to manage or organize

Crafting Mosaic

Mosaic features a simple, clean user interface to enhance the user experience and streamline tasks

➤ A new look and feel for the Home Page!

➤ New terms, enhancements, and improved functionality:

- Business Role
- Quick Links
- Widgets: Browsing History, Recent 10 Transactions, Worklist, Reports Manager
- Dashboards
- Gear icon/configure grid
- Export functionality
- Errors and warnings
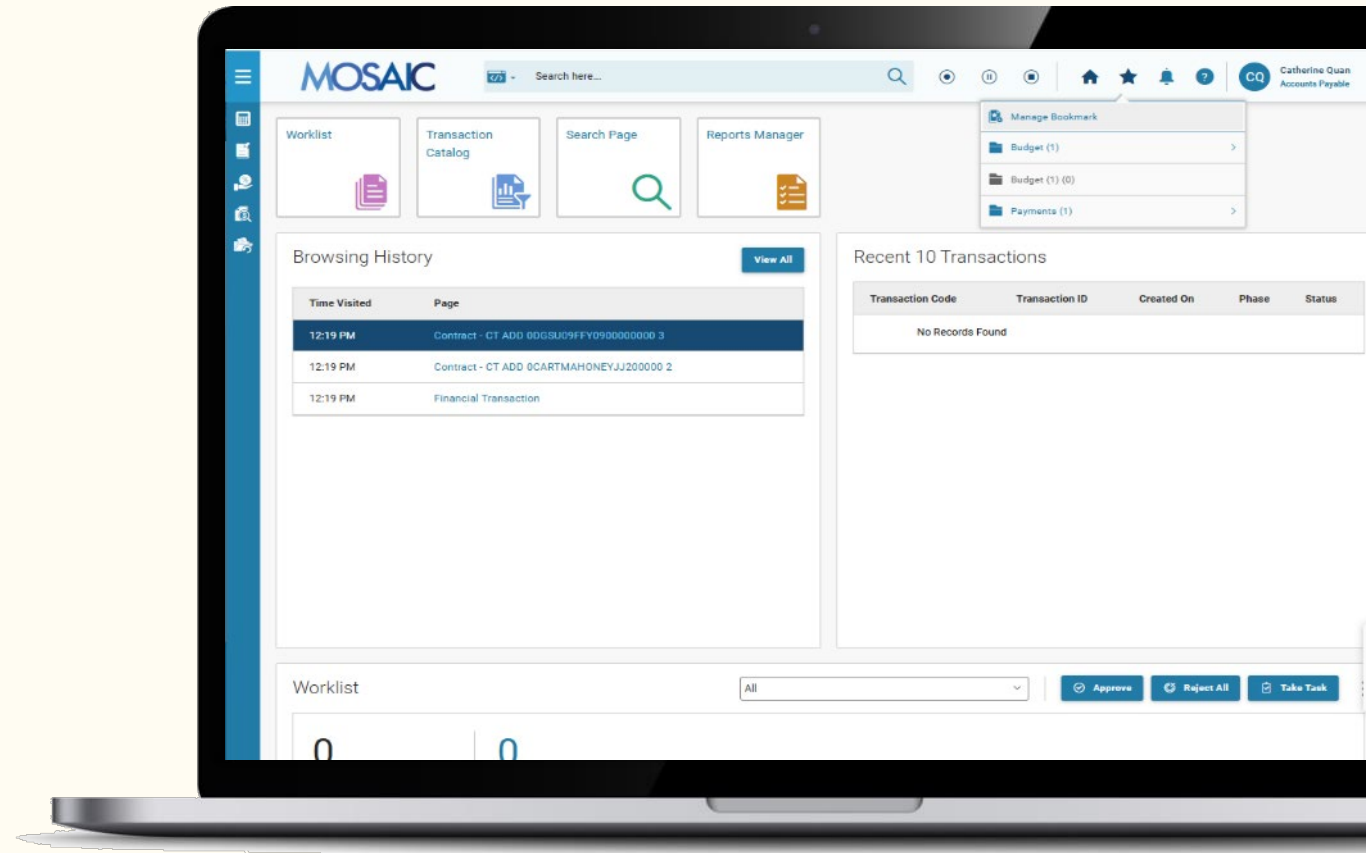
Laying the Foundation: Mosaic Homepage
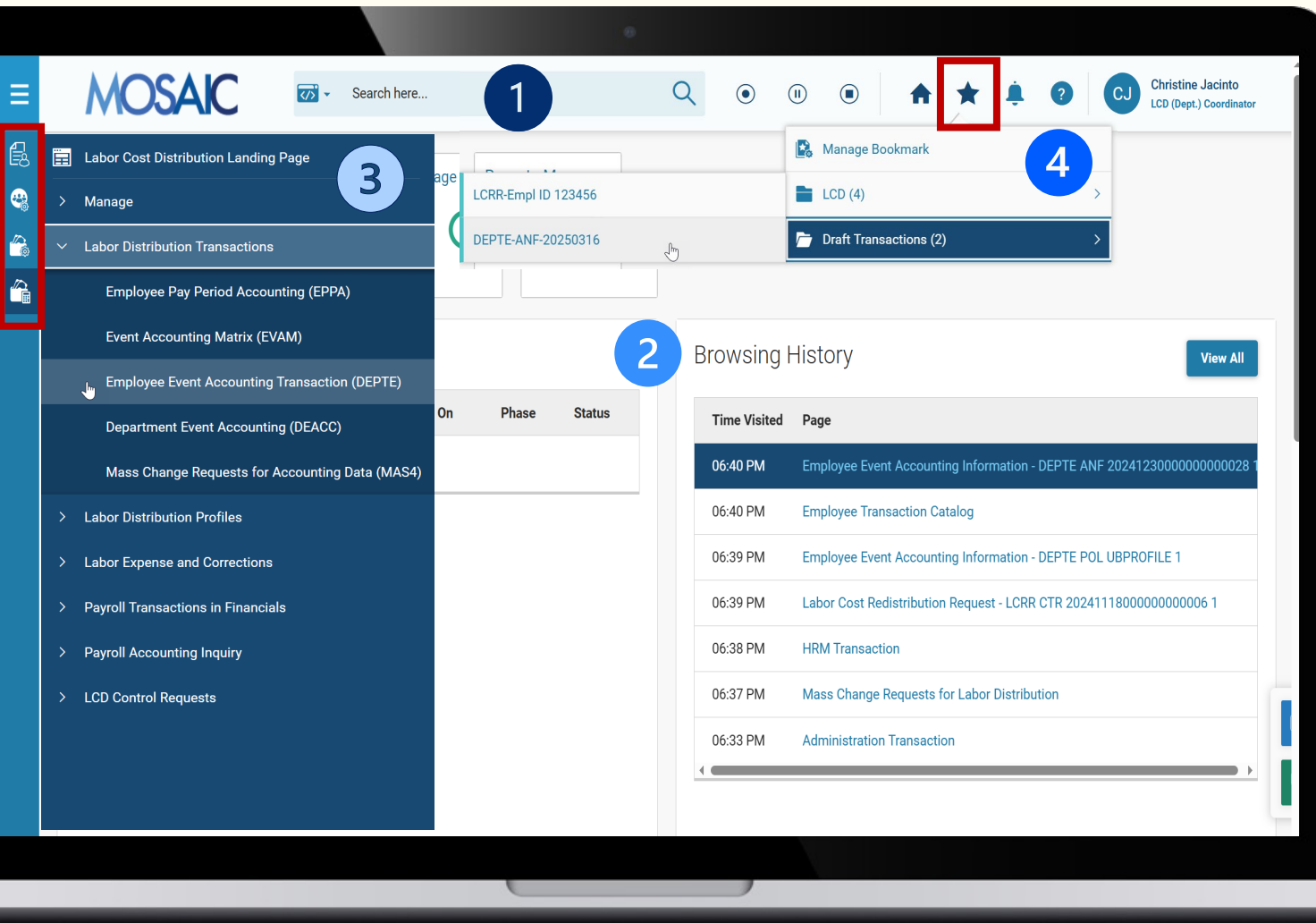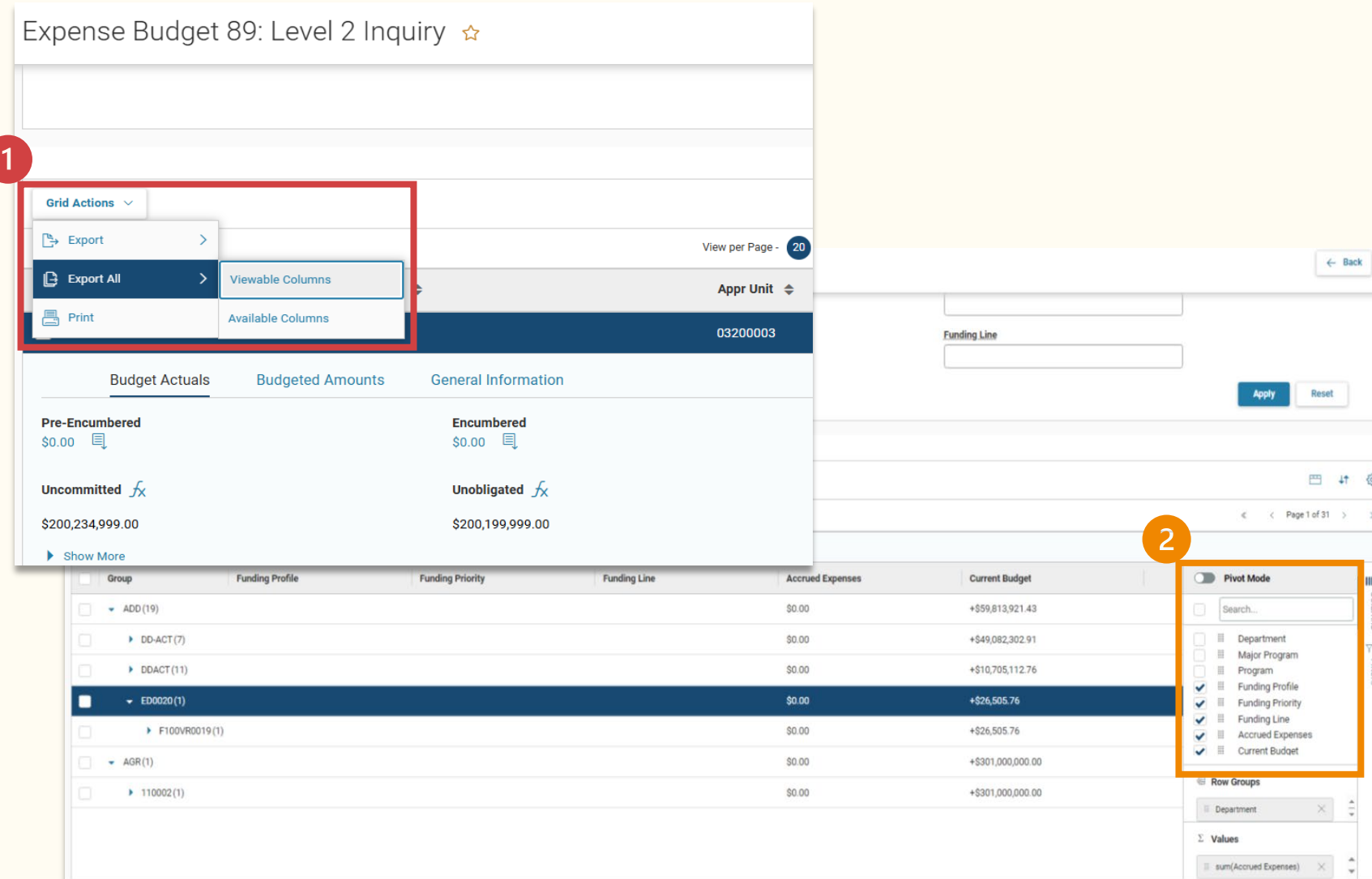
1. **Global Search Bar**

2. **Home Page Widgets**

3. **Left-menu for primary navigation**

4. **Bookmarks**
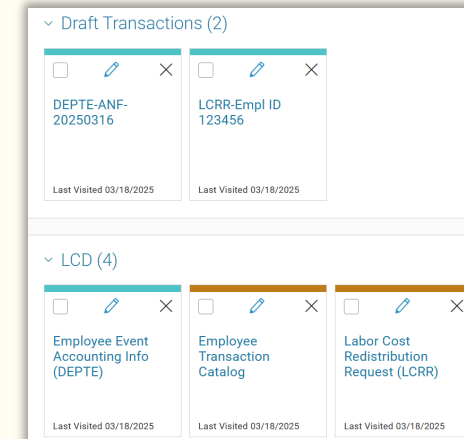
Getting to Work in Mosaic

Export functionality

➤ Allows for improved data analysis

➤ Filter columns

- Users can re-order columns to preferred format; system will save it as preference

➤ Merge data sources *(pivot tables)*

➤ More approachable to users; alternative to CIW queries

Putting It All Together

MOSAIC

Enhanced User Experience

- Simplified login process using **single sign-on**, users will be able access Mosaic without requiring VPN
- With **one ID, users will log in to their workstation**, Mosaic, Outlook and other Commonwealth applications
- Homepage provides the most **meaningful, relevant information** for each user
  - Easily view tasks needed to complete

Streamlined User Interface

- More **intuitive, easy-to-navigate** user interface to **help streamline tasks**
  - Homepage
  - Global Search Bar
  - Left Menu for Primary Navigation
  - Bookmarks
- Will help reduce the learning curve for users and **enhance overall productivity**

- **Enhanced warnings and errors** will take users to the field the error occurred in making it **easier to troubleshoot**
- **Improved Data Entry** - Free Form Text Boxes
  - Size – Use cursor to resize box
  - Count – Field counts indicate how many characters may be entered and how many remain

Business Role-Based Approach

- Home Pages configured based on each business area for **ease of access to commonly used pages**
- Includes widgets for items like worklists where you can **approve transactions directly from the home page**
- Ability for department managers to have **fingertip access** to aged receivables (for example) with alerts to required actions

Real-Time Access to Data and In-Application Resources

- **Access financial data in near real- time**
  - Provides more timely access to data to support reporting, analysis, and decision-making
  - Faster, accurate data makes for faster, better decision-making
  - Run ad hoc, configurable queries and reports directly from your computer

- **On-demand access to support material** organized by business area within the application
  - How-to videos
  - Links to job aids and policies

Thank you!

When asked what excites them about the transformation to Mosaic, our stakeholders had this to say...
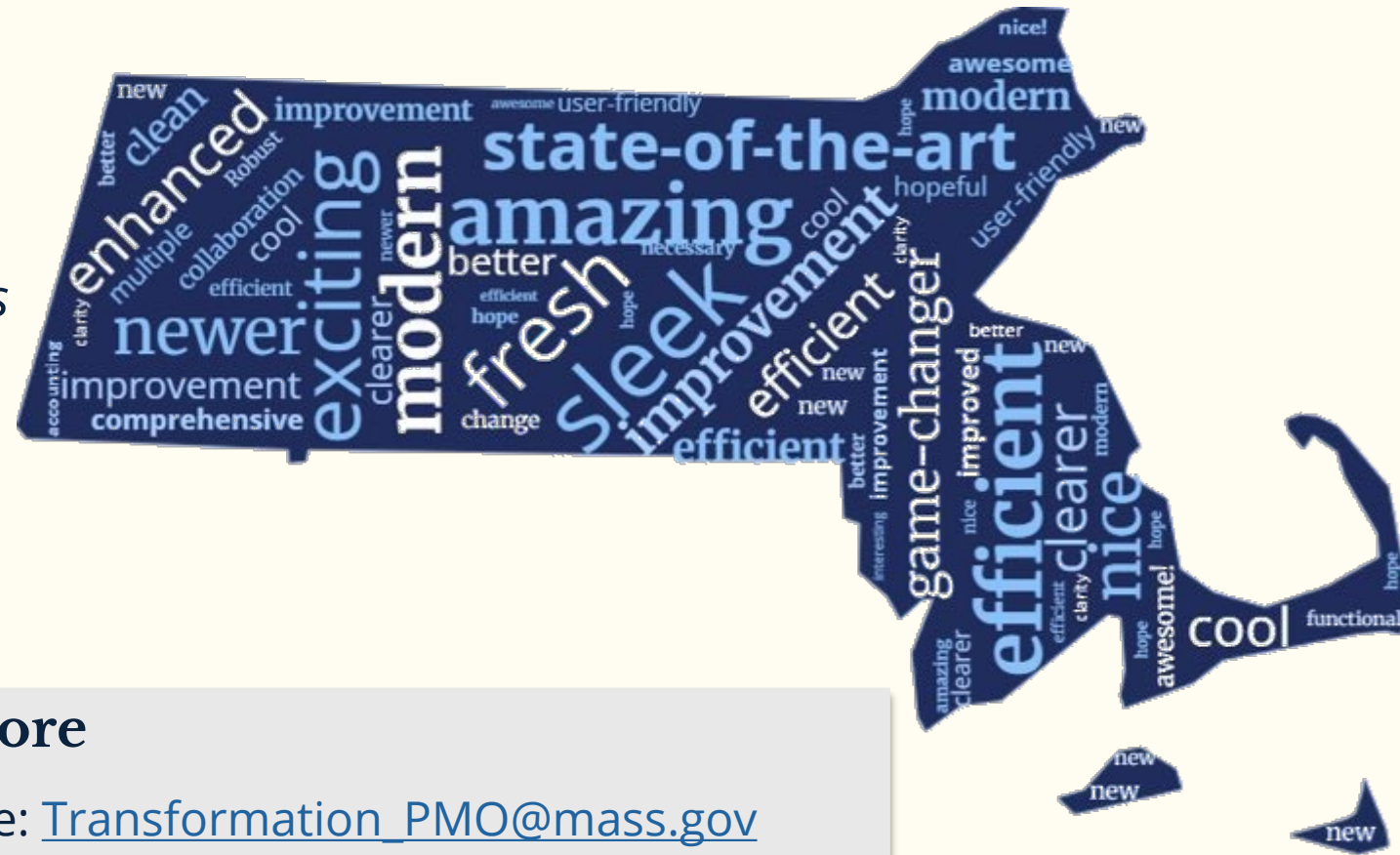
Learn More

- Contact the BEST Program Management Office: Transformation_PMO@mass.gov

- Visit our website best.macomptroller.org

Agenda Item VI
Cybersecurity and Anti-Fraud Update

Jenny Hedderman
Assistant Comptroller – Statewide Risk Management & Compliance

Aprel McCabe
Learning & Development Manager

Office of the Comptroller Anti-Fraud, Cybersecurity Awareness, and Compliance Activities

Annual Internal Control Certification

Departments certify compliance/readiness in 15 Key State Finance areas including internal controls

Desk Reviews, Interviews, Site Visits

Periodic quality assurance reviews to test compliance and internal controls

Some high risk areas: duplicate payments, invoices/payments, Internal Control Plan, training

Fraud Awareness and Internal Controls Trainings

Instructor led and Webinar trainings on fraud, waste and abuse and building internal controls

Cybersecurity Awareness

Cybersecurity and periodic reminders now key controls in Internal Control Policy to prevent fraud

CTR Cyber – dedicated page with free Tips and Reminders for Departments

Cybersecurity Awareness Month – FY2026 campaign – Awareness as part of daily operations.

CTR Compliance Corner

Central page that highlights of key controls and alerts for Department internal controls

Key controls reduce fraud, waste and abuse of state resources

Office of the Comptroller
Statewide Anti-Fraud Training

★ Mandatory training for <u>every</u> employee with access to MMARS and HR/CMS Payroll

★ New employees, re-hired employees, and existing employees with new roles or responsibilities

★ Statewide financial and certain IT staff, BEST Program team members, all CTR staff (including contractors and interns)

★ Specific, actionable training on detecting and preventing fraud of all types, including cyberfraud

★ Includes focus on the resources available to financial professionals statewide, both online and through a call or email to the Office of the Comptroller

Managed by Learning & Development

Office of the Comptroller
Internal Anti-Fraud Programs

★ Strengthen the security awareness and skills of CTR staff through year-round training

★ **Quarterly Training**

- **Annual Security Awareness Training:** Best practices for protecting the workplace from current cybersecurity threats. Reinforce proper steps to identify and report suspicious activity.
- **Micro Learning Training:** Online video training 3x per fiscal year. Reinforce best practices and keep cyberfraud "front of mind" for staff

★ **Phishing Testing & Training**

- Simulated phishing emails administered to all CTR staff, based on latest phishing trends and topics impacting state agencies
- Training is provided immediately when a suspicious link is clicked.
- CTR staff who report simulated phishing emails using the Phish Alert Button receive immediate congratulatory notifications.

Managed by Learning & Development

Agenda Item VII
Items not reasonably anticipated by the Chair

Matthew Gorzkowicz
Secretary, Executive Office for Administration and Finance

Agenda Item VIII
Next meeting

Matthew Gorzkowicz
Secretary, Executive Office for Administration and Finance

Agenda Item IX
Adjournment

Matthew Gorzkowicz
Secretary, Executive Office for Administration and Finance