

Minutes of the Advisory Board to the Comptroller

Meeting Date: Thursday, September 18, 2025
Time: 11:00 a.m.
Location: Virtually via ZOOM, consistent with Chapter 2 of the Acts of 2025.

ADVISORY BOARD MEMBERS PRESENT

Members Present

Matthew Gorzkowicz (Chair), Secretary for Administration and Finance
Meredith Barrieau (Designee), First Deputy State Auditor, Office of the State Auditor
Kathleen McNamara (Designee), Director of Internal Audit, Office of the State Treasurer
Paula McManus (Designee), Chief Operating Officer, Office of the Attorney General
Thomas G. Ambrosino, Court Administrator of Massachusetts Trial Court
Natalie Monroe (Gubernatorial Appointment), Chief Magistrate, Massachusetts Division of Administrative Law Appeals
Michael Esmond (Gubernatorial Appointment), Director of Municipal Finance, Town of Braintree

ADVISORY BOARD MEMBERS ABSENT

None

OFFICE OF THE COMPTROLLER PARTICIPANTS

Jenny Hedderman, Assistant Comptroller for Statewide Risk Management & Compliance
Christine Jacinto, BEST Project Organizational Change Management Lead
Aprel McCabe, Learning & Development Manager
William McNamara, Comptroller
Helen O'Malley, BEST Project Manager

AGENDA

1. ADMINISTRATIVE MATTERS

(a) Call to Order

The Chair called the meeting to order.

(b) Statement on Remote Participation

The Chair announced that this meeting was being held remotely in accordance with the Open Meeting Law. All members of the Advisory Board and members of the public participated remotely in the meeting. Because members of the Board participated remotely, votes were taken by roll call.

(c) Notice of Recording

The Chair announced that, pursuant to the Commonwealth's Open Meeting Law, Massachusetts General Laws, Chapter 30A, Section 20, any person may make a video or audio recording of this open meeting.

The Chair noted that the Office of the Comptroller ("CTR") was recording for the purpose of keeping the minutes and asked anyone else making a recording to please identify themselves. No one identified themselves.

2. REVIEW AND APPROVAL OF JUNE 17, 2025, ADVISORY BOARD MEETING MINUTES

On a motion by Mr. Esmond, seconded by Ms. McManus, the Board approved by roll call vote the June 17, 2025, Advisory Board meeting minutes.

- Secretary Gorzkowicz – Yes
- Meredith Barrieau – Yes
- Kathleen McNamara – Yes
- Paula McManus – Yes
- Thomas Ambrosino – Yes
- Natalie Monroe – Yes

- Michael Esmond - Yes

3. REMARKS FROM THE CHAIR OF THE ADVISORY BOARD

The Chair welcomed participants and observers to the meeting. He stated that the purpose of this meeting was not to review a financial report but to focus instead on updates at CTR and the Business Enterprise Systems Transformation (BEST) project. He thanked the Comptroller and his team for their hard work on the BEST project and the progress that has been made.

The Chair turned the meeting over to the Comptroller.

4. UPDATE ON THE OFFICE OF THE COMPTROLLER

The Comptroller provided an update about CTR, including CTR's new mission statement and touchstones about that mission. He emphasized that technology, policies, processes, and people together make up the financial system. He said that supporting faithful execution of the annual budget and state finance law is CTR's fundamental goal. The knowledge of government accounting and expertise about the federal single audit are concentrated in CTR, and the office serves the Commonwealth as a whole. CTR has a strong track record of transparency, including making state financial data accessible and understandable to the public.

The Comptroller provided an overview of CTR's organizational structure and culture. He said that every role at CTR is important and contributes to its success and performance. Every employee should know CTR's mission and its importance, that their work is valued, should feel respected as an individual, and deserves to have satisfying work and opportunity to grow. CTR seeks to build an environment that is professional and collegial, both within CTR and with partners statewide.

5. BEST PROGRAM UPDATE

The Comptroller provided information about MMARS, the Commonwealth's current enterprise resources planning system and general ledger for state government, which will be replaced by a new system called Mosaic in January 2026. MMARS provides both the financial environment, with embedded data and rules, and the functionality to do the state's business within that environment.

The Comptroller then turned the meeting over to Helen O'Malley, BEST Project Manager. Ms. O'Malley provided an update regarding the BEST project. She said that the project will transform two 20-years old systems, MMARS and the Commonwealth's Human Resources/Compensation Management System (HR/CMS). These applications are built on outdated technology platforms, require extensive support from business and IT staff, and require workarounds and time-consuming queries that reduce their efficiency. Phase 1 of the project will replace MMARS, with a go-live date in January 2026. Phase 2 will replace HR/CMS, and it is currently in the procurement phase of the process. Ms. O'Malley explained the transformational benefits of the new systems. She explained the implementation timeline of Phase I, including what work has been completed, what work is currently being done, and what work is left to do before the go-live date. She explained who the key stakeholders in the project are, including the BEST Advisory Committee, the Business & Technical Transformation Board, 120 financial implementation experts, 325 change agents across 135 agencies, and 500 testers.

Ms. O'Malley then turned the presentation over to Christine Jacinto, BEST Project Organizational Change Management Lead. Ms. Jacinto provided an overview of Mosaic, and gave a demonstration of the differences between MMARS and Mosaic. She explained the BEST project's Mosaic training strategy, which is user focused and includes learning paths by business role, job aids, online learning, instructor-led sessions, and additional in-application support tools. The BEST team has been working closely with CTR's Learning Management team to develop their training strategies and tools. Ms. Jacinto provided an overview of the current MMARS interface, which is not as user friendly or intuitive as modern applications. She then provided an overview of Mosaic, which features a simple, clean user interface to enhance user experience and streamlines tasks. It provides a new home page and overall improved functionality. She asked if there were any questions and none were asked.

Ms. O'Malley asked the Board if they had any questions or comments regarding the BEST project. Ms. Monroe stated that her staff is excited about the change and thanked the BEST team for their hard work. Mr. Esmond congratulated the BEST team on their work and progress. Mr. Esmond asked for clarification about the different phases of the project and possible risk elements? Ms. O'Malley clarified that there are two phases, first is replacing MMARS and second is replacing HR/CMS. The BEST project will be recruiting and hiring more

staff as the second phase ramps up, and they currently assume a projected 24-month go-live date. The Chair stated that there will be a parallel track between the two phases for a while. The Comptroller stated that the first phase is beneficial for everyone, but its use is focused on financial personnel, while phase II will be felt by a wider constituency group since all state employees use HR/CMS for various reasons. Mr. Esmond asked if artificial intelligence will be adopted as part of the new applications? The Chair stated that BEST project leaders are interested in potential use of AI at some point, but they do not know what it will look like yet.

The Chair then turned the presentation over to Jenny Hedderman, CTR Assistant Comptroller for Statewide Risk Management & Compliance.

6. CYBERSECURITY AND ANTI-FRAUD UPDATE

Ms. Hedderman provided an update regarding CTR's work on activities related to cybersecurity awareness, compliance, and preventing fraud. She explained the current fraud landscape, which has gotten much more sophisticated over the past few years. She explained actions that CTR has taken to counter this, including the annual Internal Control Certification, desk reviews, interviews, and site visits, fraud awareness and internal controls trainings, cybersecurity awareness campaigns, and the CTR Compliance Corner.

Ms. Hedderman turned the presentation over to Aprel McCabe, CTR Learning & Development manager. Ms. McCabe provided an update regarding statewide anti-fraud training and CTR internal anti-fraud projects. This includes a mandatory training for every employee with access to MMARS and HR/CMS. It is a specific, actionable training on detecting and preventing fraud of all types, including cyberfraud, and focuses on the resources available to financial professionals statewide, both online and through communication to CTR. Other internal anti-fraud programs include two quarterly trainings, one for security awareness and another for micro learning that reinforces best practices, and phishing testing and training.

7. ITEMS NOT REASONABLY ANTICIPATED BY THE CHAIR

The Chair asked if there were any other items not reasonably anticipated by the Board to be discussed? None were raised.

8. TIMING OUTLOOK FOR NEXT MEETING

The Chair said that the next meeting will focus on the Statutory Basis Financial Report (SBFR) and will take place after the closeout budget is in place and CTR has sufficient time to complete the SBFR. The Comptroller said that he anticipates the FY25 closeout supplemental budget will pass earlier than it did last year, which will also allow CTR to complete the SBFR earlier.

9. MEETING ADJOURNMENT

The Chair adjourned the meeting.