

Meeting of the Advisory Board to the Comptroller

September 22, 2026



OFFICE OF THE COMPTROLLER
COMMONWEALTH OF MASSACHUSETTS

Advisory Board to the Comptroller

Statutory Members

- ★ **Matthew Gorzkowicz**, Secretary of Administration and Finance (Chair)
- ★ **The Honorable Diana DiZoglio**, State Auditor
- ★ **The Honorable Deborah B. Goldberg**, Treasurer and Receiver General
- ★ **The Honorable Andrea Joy Campbell**, Attorney General
- ★ **Court Administrator of Massachusetts Trial Court**

Appointed Members

- ★ **Michael Esmond**, Director of Municipal Finance, Town of Braintree
- ★ **Natalie S. Monroe**, Chief Magistrate, Division of Administrative Law Appeals

Agenda

#	Item	
I	Administrative matters: (A) Call to Order (B) Authorization for Remote Meeting (C) Notice of Recording	Secretary Matthew Gorzkowicz, Executive Office for Administration and Finance Chair of the Advisory Board
II	Review and approval of the May 18, 2026 Advisory Board meeting minutes	Secretary Gorzkowicz
III	Remarks from the Chair	Secretary Gorzkowicz
IV	Office of the Comptroller regulations review, pursuant to M.G.L. c. 7A § 15	Amy Nable, General Counsel & Assistant Comptroller
V	Report on the Office of the Comptroller	Comptroller William McNamara
VI	Comptroller compensation	Thomas Smith-Vaughan, Chief Operating Officer
VII	Items not reasonably anticipated by the Chair	Secretary Gorzkowicz
VIII	Timing outlook for next meeting	Secretary Gorzkowicz Comptroller McNamara
IX	Meeting adjournment	Secretary Gorzkowicz

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 Information	
Date and Time:	September 22, 2026 at 1:00pm
Location:	Zoom
Meeting ID:	823 1479 8153
Passcode:	239618
Link:	https://macomptroller.zoom.us/j/82314798153?pwd=sDPwPDyZYoyYw3vyZVAicWi7jHNuw.1
Dial-in:	1-929-205-6099

Agenda Item I

(A) Call to Order

(B) Authorization for Remote Meeting

(C) 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 Advisory Board Chair

Matthew Gorzkowicz
Secretary, Executive Office for Administration and Finance

Agenda Item IV

Office of the Comptroller regulations review
pursuant to M.G.L. c. 7A § 15

Amy Nable, General Counsel / Assistant Comptroller

Darian Roberts, Assistant General Counsel / Records Access Officer

Advisory Board review of proposed changes to regulations

★ Office of the Comptroller Regulation Authorization

- M.G.L. c. 7A § 2 - “The advisory board shall be responsible for reviewing any rules or regulations promulgated by the comptroller prior to their implementation.”
- M.G.L. c. 7A § 15 - “Subject to prior review by the advisory board to the comptroller, the comptroller is hereby authorized to promulgate rules and regulations to carry out his responsibilities under the provisions of this chapter or other applicable laws. Such rules and regulations shall not be subject to the provisions of chapter thirty A.”

★ Proposed Revisions

- **Phase 1 (published May 2026)**
 - Replacement of “MMARS” with “Mosaic”
 - Repeal 815 CMR 3.00 (Ready payment system)
- **Phase 2 (today and future meetings)**
 - Comprehensive review and revision of specific sections

Advisory Board review of proposed changes to regulations

★ **815 CMR 5.00: SETTLEMENTS AND JUDGMENTS**

- Last updated July 2004
- Clarifies the procedures by which departments may preserve the availability of funds and may obtain access to funds for the payment of judgments and settlements.

Advisory Board review of proposed changes to regulations

★ **815 CMR 10.00: RECORDS MANAGEMENT OF BILLS, VOUCHERS AND CONTRACTS**

- Last updated May 25, 2001
- Establishes requirements governing the creation, maintenance, preservation, accessibility, and management of Record Copies of Bills, Vouchers and Contracts, and associated supporting documentation maintained by Departments.

Agenda Item V

Report on the Office of the Comptroller

William McNamara
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.

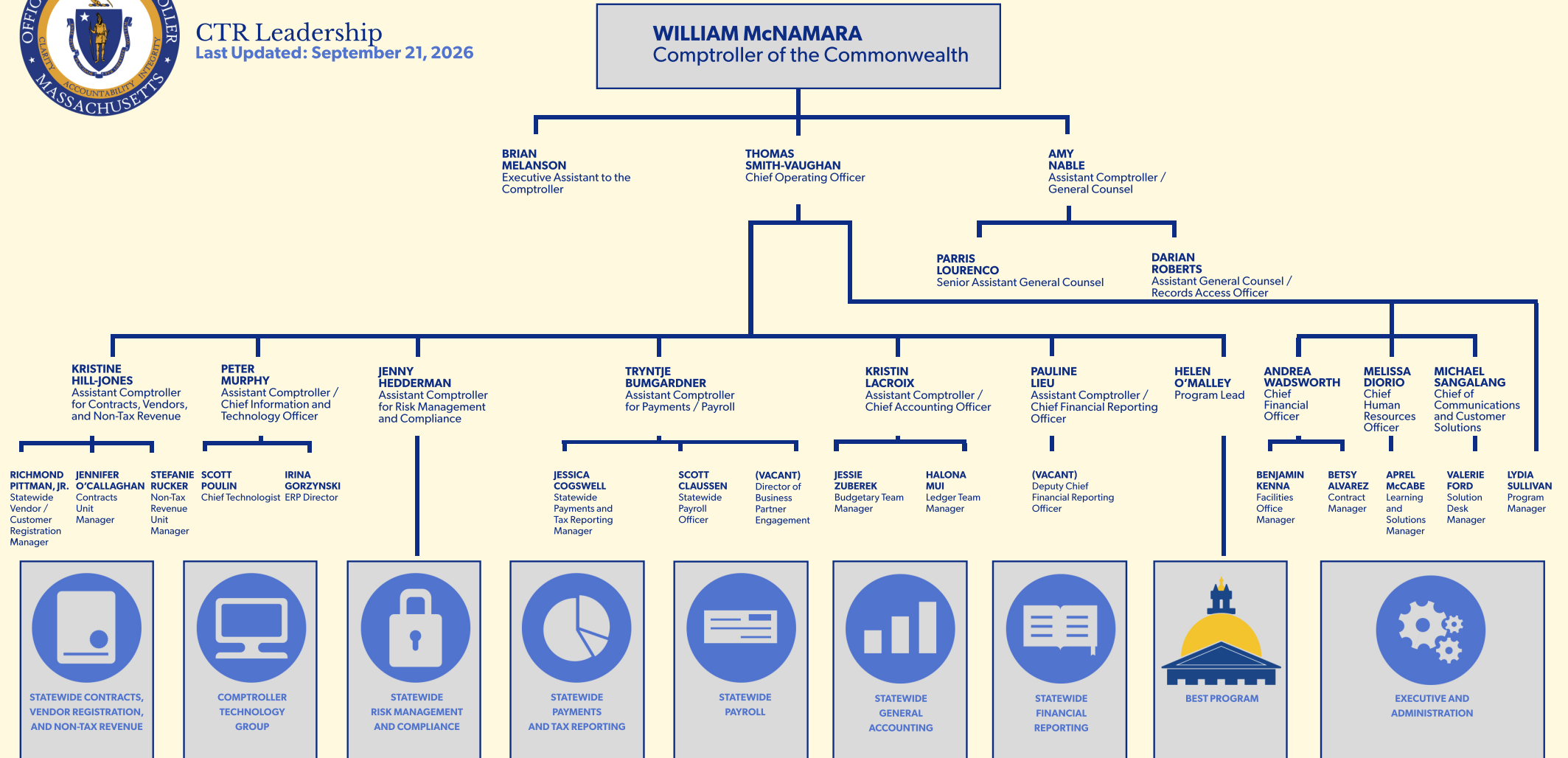
Insights

- ★ If the Commonwealth were a publicly traded company, it would rank in the top 70 largest businesses in the US based on revenue
- ★ As in a major business, we work to deliver modern, efficient, secure financial operations
- ★ By so doing, we and departmental finance staff support the larger mission of each state agency – and we protect the resources entrusted to the state by the taxpayer
- ★ We also serve a unique mission critical to government: ensuring that state finance law -- including budgetary law – is faithfully executed, recorded, and reported



CTR Leadership

Last Updated: September 21, 2026



Statewide Payroll & Payments group

**TRYNTJE
BUMGARDNER**
Assistant Comptroller
for Payments / Payroll

**JESSICA
COGSWELL**
Statewide
Payments and
Tax Reporting
Manager

**SCOTT
CLAUSSEN**
Statewide
Payroll
Officer

(VACANT)
Director of
Business
Partner
Engagement

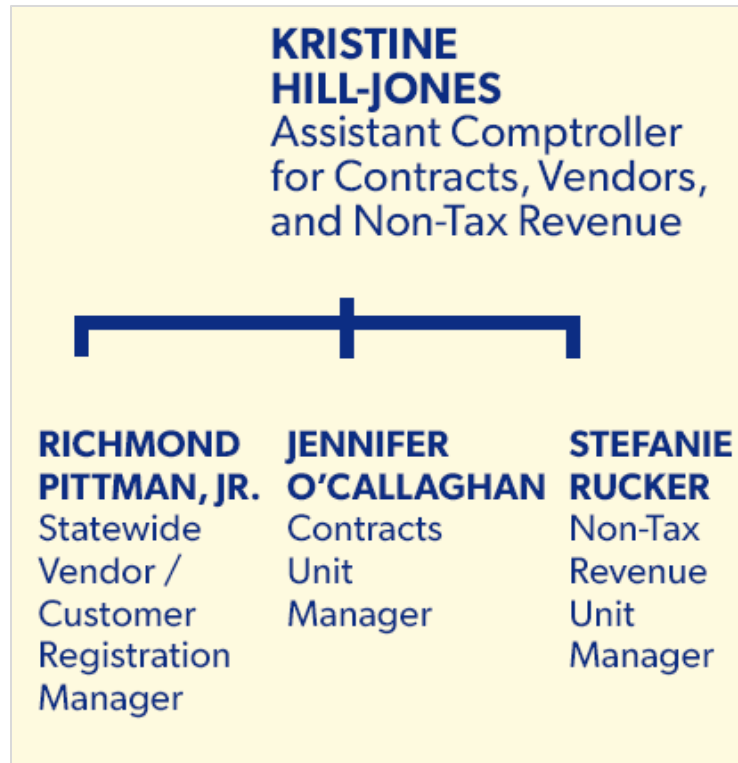
Headcount snapshot: roughly 30 in total

Office of the Comptroller is approximately 160 overall

Insights

- ★ Payroll operations for nearly **140,000 state employees**
- ★ Figure includes core state government operations, DA offices, sheriffs, and state universities & community colleges
- ★ Complexity driven by incredible variety of jobs and contracts
- ★ Collaboration with **170+ departments** and special partnership with the Human Resources Division
- ★ Statewide Payments & Tax Reporting manages the statutorily required **funding process** with Treasury; **manages tax reporting** to individuals, vendors, as well as the IRS and other state governments
- ★ Payroll is executed on the legacy **Oracle/Peoplesoft** system, co-managed with HRD and EOTSS
- ★ Payment and Payroll Accounting operate on the **new Mosaic system, launched in February 2026**

Contract, Vendor, and Non-Tax Revenue group

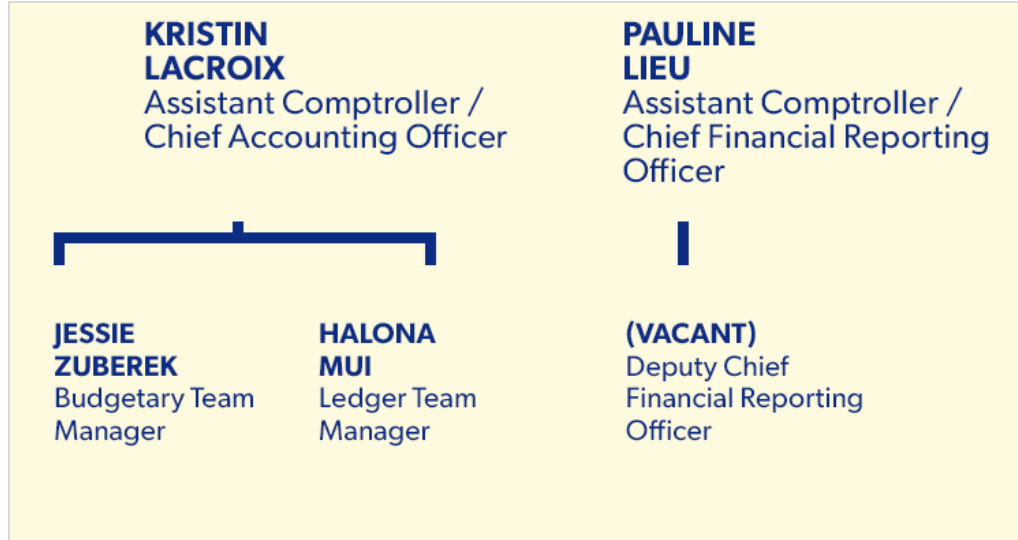


Headcount snapshot: roughly 18 in total

Insights

- ★ **The Vendor team manages the thousands of vendors** that supply goods & services to the Commonwealth, often under stringent contractual terms
- ★ **The Contracts team reviews documentation and establishes financial controls** so that payments flow to the right recipient, at the right time, with clear accounting records
- ★ **The Non-Tax Revenue team** provides guidance and help departments to effectively collect non-tax revenue (fees, licenses, etc.)
- ★ Non-Tax Revenue also leads the “intercept” function, by which outgoing vendor payments can be intercepted to satisfy obligations to the Commonwealth, state colleges, and local governments
- ★ This group works in our new **Mosaic** system

Statewide Accounting and Statewide Reporting teams



Headcount snapshot: roughly 13 in Statewide Accounting and roughly 12 in Statewide Reporting

Insights

- ★ SW Accounting and SW Reporting are two separate teams, with unique responsibilities, but sit together at the heart of state finance
- ★ **Statewide Accounting** both oversees and acts in the general ledger of the Commonwealth, executing advanced accounting transactions and reconciliations
- ★ The implementation of state finance law and annual budgets is dependent on Statewide Accounting
- ★ **Statewide Reporting** manages combines the vast accounting data on Mosaic general ledgers, plus additional from multiple state-related entities, to create all statewide reporting, including the **Statutory Basis Financial Report** and the **Annual Comprehensive Financial Report**
- ★ These groups work in the Mosaic system, with federal systems, and with reporting/publishing systems

Statewide Risk Management & Compliance

**JENNY
HEDDERMAN**
Assistant Comptroller
for Risk Management
and Compliance

Headcount snapshot: roughly 9 total

Insights

- ★ Multiple critical roles focused on reducing risk and ensuring compliance with regulations, processes, and best practices
- ★ Access to sensitive systems (Mosaic, HR/CMS)
- ★ User authority within the systems
- ★ Protection of data: focus on PII and other sensitive data, but maintain system integrity generally
- ★ Management of the federal single audit process statewide, in collaboration with independent audit firm and departments
- ★ Desktop reviews and other detection/prevention programs
- ★ Strong statewide education component
- ★ In the event of a suspected compromise of system, rapid response with EOTSS and other partners, to address the issue, secure the system, and carefully restore access

Comptroller Technology Group (CTG)

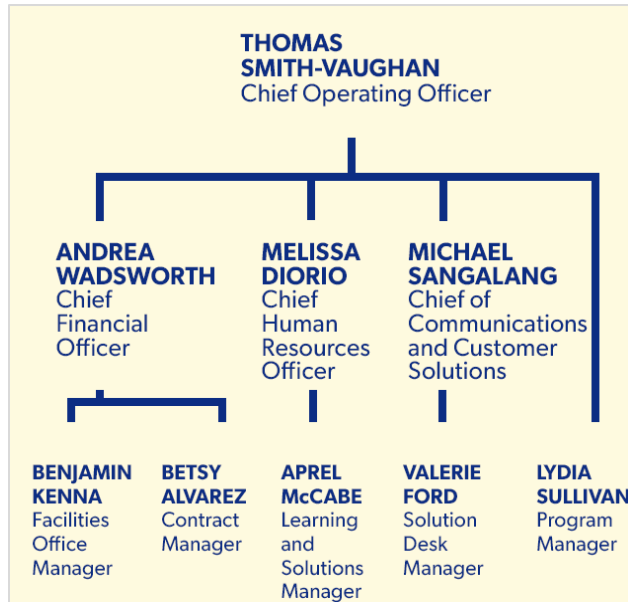
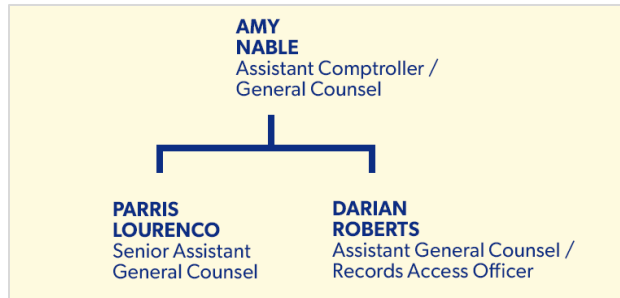


Headcount snapshot: roughly 19 total

Insights

- ★ In modern finance, IT is not simply a “support” to the function – it is “where and how” finance functions
- ★ **Mosaic is our new ERP/ledger system built on a SAS model.** To make it work and leverage its capabilities, our team is applying their skills in new days
- ★ In the future, as **Workday replaces HR/CMS**, we will have another SAS system to co-manage with HRD and EOTSS
- ★ CTG manages Mosaic’s data link to the Commonwealth Information Warehouse (CIW) platform managed by EOTSS, that provides key data to departments
- ★ In addition to these major core systems, we have critical additional software, data, and networking needs on the floor, as well 160+ people to support with working laptops and other technology

Executive and administrative functions



Insights

- ★ This includes teams that serve statewide audiences, so they are truly business groups not administrative:
 - **Statewide Learning:** training on our processes, systems, etc.
 - **Solutions Desk:** ticket-, phone-, and email-based support for departments, state employees & vendors, and the public
 - **Communications:** connecting thousands of Mosaic and HR/CMS users, government vendors, media, and residents with our Office
- ★ Note: the BEST Program is a statewide effort, not a team within the Office of the Comptroller, but it is administered for payroll, HR, and operational purposes by this team

Headcount snapshot: roughly 30 total, including the COO and the Comptroller

Office of the Comptroller: Opportunities and challenges 2026-2027

★ Opportunities

- Mosaic is implemented (with more features to come), but **maximizing its benefits to the state** will require 1-2 years of focused effort
 - Business process efficiencies
 - Reporting and data analytics to support departments and policymakers
 - Further automation of time-consuming reconciliation and reporting activities
- Implementation of additional functionality
- Using improved data and systems, elevate the transparency and information we deliver to residents of the Commonwealth
- Leverage technology and training to support the Comptroller team, growing our organizational and individual capabilities

Office of the Comptroller: Opportunities and challenges 2026-2027

★ Work and challenges ahead

- Maintaining momentum and focus on **Mosaic to gain business benefits**
- Pivoting to **BEST Phase 2 (Workday)** will place new demands on people
- The “**silver tsunami**” may finally be hitting us in force: retirements picking up
- Trained professionals, especially in accounting, reporting, and payroll, may be lured by more lucrative positions elsewhere
- Delays in the final supplementary budget (closeout supp) have created a more challenging and longer “reporting season”

Office of the Comptroller: Drawing on our strengths

- ★ Deeply **expert and committed staff** at all levels of the organization
- ★ Strong **leadership** team
- ★ **Clearly defined role** in state government
- ★ Departments statewide value our **collaborative approach**, while respecting our **oversight role and authority**
- ★ **Strong relationships with our key partners:** Executive Office for Administration & Finance, Executive Office of Technology Services and Security, Human Resources Division, and the Office of the Treasurer & Receiver-General

Agenda Item VI

Comptroller compensation

Thomas Smith-Vaughan
Chief Operating Officer

Comptroller compensation: actions taken in 2025

- ★ The Advisory Board last adjusted the Comptroller's compensation in **April 2025**
- ★ Because several years had elapsed before that adjustment, the Board approved a substantial increase to **\$201,800**
- ★ This addressed two issues:
 - Comptroller compensation had fallen substantially behind other senior appointed officials
 - As senior members of the Office of the Comptroller team had received increases in the interim, there was “salary compression” between the Comptroller and his reports
- ★ In that discussion, the Advisory Board directed that **compensation be revisited annually** beginning in 2026

Comptroller compensation: for Board consideration

- ★ To align with other senior positions and to avoid salary compression, an increase of 3.9% to \$209,600 is presented for Board consideration



Agenda Item VII

Timing of next meeting

Secretary Gorzkowicz
Comptroller McNamara

Agenda Item VIII

Items not reasonably anticipated by the Chair

Matthew Gorzkowicz
Secretary, Executive Office for Administration and Finance

Agenda Item IX

Adjournment

Matthew Gorzkowicz
Secretary, Executive Office for Administration and Finance