



WILLIAM McNAMARA
COMPTROLLER

Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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MEMORANDUM

To: Chief Fiscal Officers, MMARS Liaisons, and MMARS Chargeback Liaisons

From: Thomas Smith-Vaughan, Chief Operating Officer
Andrea N. Wadsworth, Chief Financial Officer

Date: February 8, 2024

Subject: Office of the Comptroller's Fiscal Year 2024 Single Audit Chargeback

Comptroller Memo FY2024-15

Executive Summary

This memo provides guidance and information regarding the Office of the Comptroller's Single Audit Chargeback for Fiscal Year 2024 to support the operation of the financial accounting and reporting system for the Commonwealth.

The Office of the Comptroller is authorized to collect a portion of the cost of the comprehensive statewide Single State Audit. The Fiscal Year 2023 audit costs are payable through the Fiscal Year 2024 chargeback. A component of the Fiscal Year 2023 audit is an IT review of the enterprise payroll system, HR/CMS. All departments that did not receive federal funds will be billed a base annual audit charge of \$500. This will cover their portion of the HR/CMS review.

Departments that receive federal program funding are billed based on total federal receipts for the fiscal year. Please refer to the Schedule of Expenditures of Federal Awards (SEFA) for details. Each year, funding levels may move a department's chargeback into higher or lower tiers. These chargeback costs have been approved by the U.S. Department of Health and Human Services and the amount was determined by using the approved methodology, as in prior years. The Fiscal Year 2024 rates per agency are attached to this e-mail.

Both the Intergovernmental Encumbrance (IE in draft) and the bill (ITI in final) for the Fiscal Year 2023 Single State Audit charges in Fiscal Year 2024 have been entered in the document catalog. **The transaction ID for the IE is:** STATESINGLEAUDTXXX24, where **XXX** is the department's MMARS department code.

Bills will be issued annually for FY24. The document ID standard for departments being billed annually will be STATESINGLEAUDTXXX24, where **XXX** is the department's MMARS Code.

Buyer agencies are required to make payment on undisputed bills **within 30 days from receipt** of an ITI by completing an ITA (Internal Transaction Agreement).

Please forward this memo to the appropriate staff at your agency and direct any questions you may have to Tran Truong at Tran.Truong@mass.gov.

Enc. FY24 Single Audit Chargeback

cc: General Counsels
Internal Distribution

Office of the Comptroller

Single Audit Chargeback for FY24 (FY23 Audit)

Dept.	FY23 Total Chargeback	Billing Frequency (A/S)	FY24 High/ Low Minor	FY24 Direct Charges	FY24 IT Charges	FY24 Contract Line Items	FY24 Billable Amount	Change from FY23 to FY24	Annual Amount	IE & ITI Doc ID
ADD	\$2,500.00	A	3,500.00				\$3,500.00	1,000	3,500	STATESINGLEAUDTADD24
AGO	\$5,000.00	A	10,000.00				\$10,000.00	5,000	10,000	STATESINGLEAUDTAGO24
AGR	\$6,500.00	A	19,000.00				\$19,000.00	12,500	19,000	STATESINGLEAUDTAGR24
ALA	\$5,000.00	A	6,500.00				\$6,500.00	1,500	6,500	STATESINGLEAUDTALA24
ANF	\$33,990.00	A	25,000.00	\$21,354.84	\$5,504.59		\$51,859.43	17,869	51,859	STATESINGLEAUDTANF24
APC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTAPC24
ART	\$2,500.00	A	3,500.00				\$3,500.00	1,000	3,500	STATESINGLEAUDTART24
ATB	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTATB24
BBE	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTBBE24
BCC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTBCC24
BER	\$1,000.00	A	1,500.00				\$1,500.00	500	1,500	STATESINGLEAUDTBER24
BHC	\$1,500.00	A	500.00				\$500.00	(1,000)	500	STATESINGLEAUDTBHC24
BLC	\$17,000.00	A	8,000.00				\$8,000.00	(9,000)	8,000	STATESINGLEAUDTBLC24
BRC	\$1,500.00	A	500.00				\$500.00	(1,000)	500	STATESINGLEAUDTBRC24
BRI	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTBRI24
BSB	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTBSB24
BSC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTBSC24
BSD	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTBSD24
CAD	\$500.00	A	2,000.00				\$2,000.00	1,500	2,000	STATESINGLEAUDTCAD24
CCC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTCCC24
CDA	\$45,747.00	A	25,000.00				\$25,000.00	(20,747)	25,000	STATESINGLEAUDTCDA24
CHE	\$1,500.00	A	19,000.00				\$19,000.00	17,500	19,000	STATESINGLEAUDTCHE24
CHS	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTCHS24
CJC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTCJC24
CJT	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTCJT24
CME	\$1,000.00	A	1,500.00				\$1,500.00	500	1,500	STATESINGLEAUDTCME24
CNB	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTCNB24
CPC	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTCPC24
CPF	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTCPF24
CPI	\$500.00	A	1,500.00				\$1,500.00	1,000	1,500	STATESINGLEAUDTCPI24
CSC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTCSC24
DAA	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTDAA24
DAC	\$2,500.00	A	3,500.00				\$3,500.00	1,000	3,500	STATESINGLEAUDTDAC24
DCP	\$500.00	A	25,000.00				\$25,000.00	24,500	25,000	STATESINGLEAUDTDCP24
DCR	\$17,000.00	A	10,000.00				\$10,000.00	(7,000)	10,000	STATESINGLEAUDTDCR24
DFS	\$2,500.00	A	3,500.00				\$3,500.00	1,000	3,500	STATESINGLEAUDTDFS24
DMH	\$23,000.00	A	25,000.00				\$25,000.00	2,000	25,000	STATESINGLEAUDTDMH24
DMR	\$3,500.00	A	1,500.00				\$1,500.00	(2,000)	1,500	STATESINGLEAUDTDMR24
DOB	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTDOB24
DOC	\$5,000.00	A	10,000.00				\$10,000.00	5,000	10,000	STATESINGLEAUDTDOC24
DOE	\$62,808.00	A	25,000.00	55,887.10	\$13,761.47		\$94,648.57	31,841	94,649	STATESINGLEAUDTDOE24

Office of the Comptroller

Single Audit Chargeback for FY24 (FY23 Audit)

Dept.	FY23 Total Chargeback	Billing Frequency (A/S)	FY24 High/ Low Minor	FY24 Direct Charges	FY24 IT Charges	FY24 Contract Line Items	FY24 Billable Amount	Change from FY23 to FY24	Annual Amount	IE & ITI Doc ID
DOI	\$500.00	A	2,000.00				\$2,000.00	1,500	2,000	STATESINGLEAUDTDOI24
DOR	\$51,938.00	A	25,000.00				\$25,000.00	(26,938)	25,000	STATESINGLEAUDTDOR24
DOS	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTDOS24
DOT	\$33,000.00	A	25,000.00	\$21,177.42	\$2,752.29		\$48,929.71	15,930	48,930	STATESINGLEAUDTDOT24
DPH	\$51,434.00	A	25,000.00	\$54,709.68	\$11,009.18		\$90,718.85	39,285	90,719	STATESINGLEAUDTDPH24
DPU	\$5,000.00	A	6,500.00				\$6,500.00	1,500	6,500	STATESINGLEAUDTDPU24
DSS	\$51,434.00	A	25,000.00				\$25,000.00	(26,434)	25,000	STATESINGLEAUDTDSS24
DYS	\$3,500.00	A	2,000.00				\$2,000.00	(1,500)	2,000	STATESINGLEAUDTDYS24
EAS	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTEAS24
EDU	\$2,500.00	A	3,500.00				\$3,500.00	1,000	3,500	STATESINGLEAUDTEDU24
EEC	\$23,000.00	A	25,000.00				\$25,000.00	2,000	25,000	STATESINGLEAUDTEEC24
EED	\$1,500.00	A	10,000.00				\$10,000.00	8,500	10,000	STATESINGLEAUDTEED24
EHS	\$375,321.00	A	25,000.00	\$163,532.26	\$16,513.76		\$205,046.02	(170,275)	205,046	STATESINGLEAUDTEHS24
ELD	\$23,000.00	A	25,000.00	\$18,032.26	\$8,256.88		\$51,289.14	28,289	51,289	STATESINGLEAUDTEL24
ENE	\$2,500.00	A	2,000.00				\$2,000.00	(500)	2,000	STATESINGLEAUDTENE24
ENV	\$17,000.00	A	19,000.00				\$19,000.00	2,000	19,000	STATESINGLEAUDTENV24
EOL	\$407,100.00	A	25,000.00	\$277,064.52	\$16,513.76		\$318,578.28	(88,522)	318,578	STATESINGLEAUDTEOL24
EPS	\$23,000.00	A	25,000.00				\$25,000.00	2,000	25,000	STATESINGLEAUDTEPS24
EQE	\$23,000.00	A	25,000.00				\$25,000.00	2,000	25,000	STATESINGLEAUDTEQE24
ETH	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTETH24
FRC	\$1,500.00	A	500.00				\$500.00	(1,000)	500	STATESINGLEAUDTFRC24
FSC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTFSC24
FWE	\$5,000.00	A	19,000.00				\$19,000.00	14,000	19,000	STATESINGLEAUDTFWE24
GCC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTGCC24
GIC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTGIC24
GOV	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTGOV24
HCC	\$1,000.00	A	500.00				\$500.00	(500)	500	STATESINGLEAUDTHCC24
HCF	\$500.00	A	2,000.00				\$2,000.00	1,500	2,000	STATESINGLEAUDTHCF24
HLY	\$500.00	A	10,000.00				\$10,000.00	9,500	10,000	STATESINGLEAUDTHLY24
HOU	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTHOU24
HPC	\$1,000.00	A	1,500.00				\$1,500.00	500	1,500	STATESINGLEAUDTHPC24
HRD	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTHRD24
HSD	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTHSD24
HST	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTHST24
IGO	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTIGO24
ITD	\$27,500.00	A	3,500.00				\$3,500.00	(24,000)	3,500	STATESINGLEAUDTITD24
LIB	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTLIB24
LOT	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTL24
MAS	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTMAS24
MBC	\$1,000.00	A	500.00				\$500.00	(500)	500	STATESINGLEAUDTMBC24
MCA	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTMCA24

Office of the Comptroller

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MCB	\$17,000.00	A	19,000.00				\$19,000.00	2,000	19,000	STATESINGLEAUDTMCB24
MCC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTMCC24
MCD	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTMCD24
MGC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTMGC24
MHL	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTMHL24
MID	\$2,500.00	A	3,500.00				\$3,500.00	1,000	3,500	STATESINGLEAUDTMID24
MIL	\$23,000.00	A	25,000.00	\$5,177.42	\$2,752.29		\$32,929.71	9,930	32,930	STATESINGLEAUDTMIL24
MMA	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTMMA24
MMP	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTMMP24
MRC	\$23,000.00	A	25,000.00	\$5,177.42	\$2,752.29		\$32,929.71	9,930	32,930	STATESINGLEAUDTMRC24
MWC	\$2,500.00	A	500.00				\$500.00	(2,000)	500	STATESINGLEAUDTMWC24
NAC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTNAC24
NEC	\$1,000.00	A	500.00				\$500.00	(500)	500	STATESINGLEAUDTNEC24
NFK	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTNFK24
NOR	\$500.00	A	1,500.00				\$1,500.00	1,000	1,500	STATESINGLEAUDTNOR24
NSC	\$2,500.00	A	500.00				\$500.00	(2,000)	500	STATESINGLEAUDTNSC24
NSD	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTNSD24
NWD	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTNWD24
OCA	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTOCA24
OCD	\$40,060.00	A	25,000.00	\$29,209.68	\$11,009.18		\$65,218.85	25,159	65,219	STATESINGLEAUDTOCD24
OHA	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTOHA24
ORI	\$17,000.00	A	19,000.00	\$5,177.42	\$2,752.29		\$26,929.71	9,930	26,930	STATESINGLEAUDTORI24
OSC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTOSC24
OSD	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTOSD24
PAR	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTPAR24
PER	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTPER24
PLY	\$2,500.00	A	3,500.00				\$3,500.00	1,000	3,500	STATESINGLEAUDTPLY24
POL	\$17,000.00	A	19,000.00				\$19,000.00	2,000	19,000	STATESINGLEAUDTPOL24
QCC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTQCC24
RCC	\$1,000.00	A	500.00				\$500.00	(500)	500	STATESINGLEAUDTRCC24
REG	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTREG24
RGT	\$8,000.00	A	8,000.00				\$8,000.00	0	8,000	STATESINGLEAUDTRGT24
SAO	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTSAO24
SCA	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTSCA24
SDA	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTSDA24
SDB	\$1,500.00	A	3,500.00				\$3,500.00	2,000	3,500	STATESINGLEAUDTSDB24
SDC	\$1,500.00	A	3,500.00				\$3,500.00	2,000	3,500	STATESINGLEAUDTSDC24
SDD	\$1,000.00	A	1,500.00				\$1,500.00	500	1,500	STATESINGLEAUDTSDD24
SDE	\$1,500.00	A	3,500.00				\$3,500.00	2,000	3,500	STATESINGLEAUDTSDE24
SDF	\$2,500.00	A	3,500.00				\$3,500.00	1,000	3,500	STATESINGLEAUDTSDF24
SDH	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTSDH24

Office of the Comptroller

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SDM	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTSDM24
SDN	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTSDN24
SDP	\$1,000.00	A	2,000.00				\$2,000.00	1,000	2,000	STATESINGLEAUDTSDP24
SDS	\$500.00	A	1,000.00				\$1,000.00	500	1,000	STATESINGLEAUDTSDS24
SDW	\$1,000.00	A	2,000.00				\$2,000.00	1,000	2,000	STATESINGLEAUDTSDW24
SEA	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTSEA24
SEC	\$2,500.00	A	10,000.00				\$10,000.00	7,500	10,000	STATESINGLEAUDTSEC24
SEN	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTSEN24
SJC	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTSJC24
SOR	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTSOR24
SRB	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTSRB24
SSA	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTSSA24
STC	\$1,000.00	A	500.00				\$500.00	(500)	500	STATESINGLEAUDTSTC24
SUF	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTSUF24
TAC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTTAC24
TRB	\$31,100.00	A	500.00			\$30,600.00	\$31,100.00	0	31,100	STATESINGLEAUDTTRB24
TRC	\$3,500.00	A	10,000.00				\$10,000.00	6,500	10,000	STATESINGLEAUDTTRC24
TRE	\$140,200.00	A	25,000.00			\$140,454.00	\$165,454.00	25,254	165,454	STATESINGLEAUDTTRE24
VET	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTVET24
VWA	\$23,000.00	A	25,000.00				\$25,000.00	2,000	25,000	STATESINGLEAUDTVWA24
WEL	\$17,000.00	A	25,000.00				\$25,000.00	8,000	25,000	STATESINGLEAUDTWEL24
WES	\$1,500.00	A	2,000.00				\$2,000.00	500	2,000	STATESINGLEAUDTWES24
WOR	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTWOR24
WSC	\$500.00	A	500.00				\$500.00	0	500	STATESINGLEAUDTWSC24
Total	\$1,817,632.00	\$0.00	896,500.00	\$656,500.00	\$93,578.00	\$171,054.00	\$1,817,632.00	(\$0.00)	\$1,817,632.00	\$0.00

Min/Max	\$ 896,500.00
Major Program	\$ 656,500.00
IT Audit	\$ 93,578.00
Contract Line Items	\$ 171,054.00
FY24 Ceiling	\$ 1,817,632.00
Variance	\$ -