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Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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MEMORANDUM

To: Department Heads, Chief Fiscal Officers, MMARS Liaisons, Payroll Directors,
Internal Control Officers

From: William McNamara, Comptroller of the Commonwealth

Date: May 1, 2024

Subject: Annual Department Head Internal Controls Certification (ICC)
Comptroller Memo FY2024-17

Executive Summary

Starting in Fiscal Year 2024, the Office of the Comptroller (CTR) will require each department head to certify through an annual Internal Control Certification (ICC) that they have a system of written internal controls, training, and monitoring actively in place as part of daily operations to achieve the department's mission, ensure compliance with CTR's published guidance, and prevent fraud, waste, and abuse of Commonwealth resources.

Annually, departments have completed an Internal Controls Questionnaire (ICQ) self-assessment. Based upon the most recent submissions, most state departments have certified a baseline level of compliance with statewide internal controls for a subset of questions in selected state finance law compliance areas.

In consultation with several executive and non-executive departments, and the Office of the State Auditor, CTR has determined that the next logical step to support due diligence in the oversight of internal controls is to move to an annual internal control certification by department heads. As most departments have already certified compliance with key internal controls through the ICQ, the new annual certification will replace the annual ICQ and make the process more streamlined.

The new Internal Control Certification (ICC) is issued as part of CTR's guidance and oversight of internal controls as prescribed in the [Internal Control Policy](#), [Internal Control Guide](#), and the [Internal Controls](#) webpage. Our goal is to identify commonalities statewide, areas that need additional support, and provide recommendations.

About Internal Controls

Each department head has already certified, as part of the [Department Head Security Certification](#), that the department will conduct all fiscal business in accordance with state finance law, including M.G.L. c. 29 and M.G.L. c. Chapter 7A; as well as regulations, policies and procedures published by CTR.

Further, by submitting documents to final status in the state accounting system (Massachusetts Management and Reporting System (MMARS)), a department head certifies that the transaction and any underlying supporting documentation are accurate and complete; the expenditure or other obligation is supported by sufficient legislatively authorized funds; is made in accordance with the department's legislative mandates and funding authority; and complies with all applicable laws, regulations, policies and procedures.

Internal controls are critical in creating an environment that is accountable to the public and demonstrates proper stewardship of public resources, while being responsive to the needs and direction of senior management. The State Auditor, independent auditors for the Financial and Single State Audit reports, federal agency auditors and other oversight entities may audit the department's operations and system of internal controls.

New Internal Control Certification (ICC)

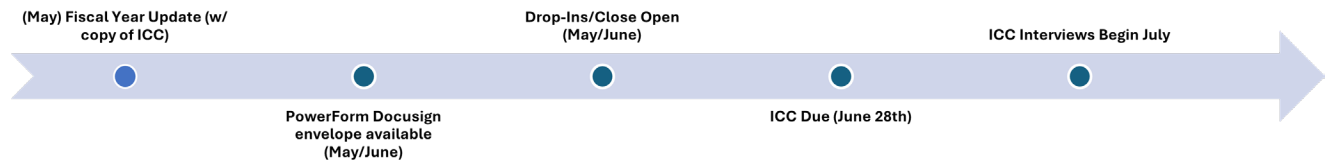
The Internal Control Certification (ICC) will require each department head to certify annually that they have a system of written internal controls, and that training and monitoring is actively in place as part of daily operations to achieve the department's mission, to ensure compliance with CTR's published guidance, and to prevent fraud, waste, and abuse of Commonwealth resources.

The system of written internal controls must include department-specific statutory, regulatory, and internal policies and procedures. It must also include CTR's guidance on processes and operations to properly manage, record and account for fiscal compliance, which may be found here:

- Fiscal Year Updates and other guidance published on the CTR website: (<https://www.macomptroller.org/>)
- Policies, job aids/checklists, training materials published by CTR on [PowerDMS](#):
 1. Audit
 2. Budget
 3. Capital Assets
 4. Contracts
 5. Federal and State Grants
 6. General State Finance
 7. Interdepartmental Business
 8. Interface
 9. Internal Controls
 10. Non-Tax Revenue
 11. Payments
 12. Payroll and LCM
 13. Security
 14. Settlements and Judgements
 15. Vendor and Customer

- Topic and role specific courses available at CTR Statewide Learning at: (<https://intranet.macomptroller.org/ctr-statewide-learning/>) and published fiscal year closing and opening instructions.

Internal Controls Certification Timeline:



ICC Preparation (May-June, 2024)

Each department’s Internal Control Officer, Single Audit Liaison, Chief Financial Officer and General Counsel should work closely with their senior management team to identify appropriate staff to assist with completion of the required certifications for each of the 15 sections of the ICC. Note that the 15 sections of the ICC match the topic sections listed in PowerDMS. We have also uploaded an “[ICC Compliance Checklist](#)” to PowerDMS which enables you to download a listing of all the policies, job aids and training materials that are currently posted on PowerDMS. Departments certify that these materials are included as part of their written internal controls, and training and monitoring are actively in place as part of daily operations.

A copy of the Fiscal Year 2024 ICC that will be included in the DocuSign Powerform is attached for your review and distribution to appropriate staff. This form is provided for your convenience to circulate and gather any relevant information. Departments will have the next several weeks to complete the ICC process, by June 28, 2024.

The ICC requires the following certification for each of the 15 identified internal controls sections:

- The department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations:
 - to achieve its mission,
 - to ensure compliance with CTR’s published guidance (PowerDMS, CTR website, Fiscal Year Memos, CTR statewide training) for this section, and
 - to prevent fraud, waste, and abuse of Commonwealth resources.

Responses to each of the 15 ICC sections will have two options: “Yes” or “In Process.” For each “In Process” selection, the department will provide a short description (200-500 words) of where they are in the process of implementation of the system of internal controls and the anticipated timeline of progress.

ICC Official Form for Internal Control Officers

We will notify Internal Control Officers when the ICC form will be available as a DocuSign Powerform **on our intranet site (<https://intranet.macomptroller.org/electronic-signatures/>)**.

Please ensure that the current [Statewide Key Contact Lists - Office of the Comptroller \(macomptroller.org\)](https://macomptroller.org) includes your current Internal Control Officer.

Updates to the Key Contacts listing can be made at: [Electronic Signatures - Office of the Comptroller Intranet \(macomptroller.org\)](https://macomptroller.org).

CTR will have drop-in sessions as part of the FY24-25 Close/Open process for the new ICC process, and target dates and completion dates will be included as part of the Close/Open calendar.

ICC Official DocuSign Powerform approved by Internal Control Officer and Department Head No Later Than Friday June 28, 2024

The Internal Control Officer is responsible for ensuring that the ICC process is completed, and for briefing the department head, along with appropriate staff, to enable the department head's DocuSign signature **on or before Friday June 28, 2024**.

The Fiscal Year 2024 ICC submission certifies that the responses have been reviewed and approved by the department head.

Internal Control Certification (ICC) Interviews.

Upon review of the ICC responses statewide, CTR will schedule ICC interviews with each department to review the department's ICC responses. Our goal is to identify commonalities statewide, areas that need additional support, and to provide recommendations. Interviews are expected to be no longer than one hour and will be coordinated with the Internal Control Officer, CFO, and other appropriate staff who can speak to how the department meets the internal controls certification for each section.

If you have any questions, please contact the Statewide Risk Management Team at CTR-Risk.Management.Team@mass.gov.

All of us at CTR look forward to partnering with you in the new fiscal year.

Please distribute this memo to all pertinent personnel. Thank you.

cc: General Counsels
Internal Distribution

Attachments:

Internal Controls Certification (ICC) Form (Content that will appear in DocuSign Powerform)

Internal Controls Compliance Checklist (Also posted on PowerDMS)



OFFICE OF THE COMPTROLLER

FISCAL YEAR 2024 INTERNAL CONTROL CERTIFICATION

Annually, departments have completed an Internal Controls Questionnaire (ICQ) self-assessment. Based upon the most recent submissions, most state departments have certified a baseline level of compliance with statewide internal controls for a subset of questions in selected state finance law compliance areas.

About Internal Controls

Each department head has already certified, as part of the [Department Head Security Certification](#) that the department will conduct all fiscal business in accordance with state finance law, including M.G.L. c. 29 and M.G.L. c. Chapter 7A; as well as regulations, policies and procedures published by the Office of the Comptroller (CTR).

Further, by submitting documents to final status in the state accounting system (Massachusetts Management and Reporting System (MMARS)), a department head certifies that the transaction and any underlying supporting documentation are accurate and complete; the expenditure or other obligation is supported by sufficient legislatively authorized funds; is made in accordance with the department's legislative mandates and funding authority; and complies with all applicable laws, regulations, policies and procedures.

Internal controls are critical in creating an environment that is accountable to the public and demonstrates proper stewardship of public resources, while being responsive to the needs and direction of senior management. The State Auditor, independent auditors for the Financial and Single State Audit reports, federal agency auditors and other oversight entities may audit the department's operations and system of internal controls.

The Internal Controls Certification (ICC) is issued as part of CTR's guidance and oversight of internal controls as prescribed in the [Internal Control Policy](#), [Internal Control Guide](#) and the [Internal Controls](#) webpage.

Starting in Fiscal Year 2024, the Comptroller will be continuing the process of due diligence in internal controls by implementing a new annual Internal Control Certification, as well as internal control interviews to review the ICC responses. Our goal is to identify commonalities statewide, areas that need additional support and provide recommendations.

The Internal Control Officer is responsible for ensuring that the ICC process is completed to enable department head DocuSign signature **on or before Friday June 28, 2024**.



OFFICE OF THE COMPTROLLER

FISCAL YEAR 2024 INTERNAL CONTROL CERTIFICATION

New Fiscal Year 2024 Internal Controls Certification

This Internal Controls Certification requires each department head to certify for Fiscal Year 2024 that they have a system of written internal controls, training and monitoring actively in place as part of daily operations to achieve the department's mission, ensure compliance with CTR's published guidance, and prevent fraud, waste, and abuse of Commonwealth resources.

The system of written internal controls must include department-specific statutory, regulatory, and internal policies and procedures. It must also include CTR's guidance on process and operations to properly manage, record and account for fiscal compliance, which may be found here:

- Fiscal Year Updates and other guidance on <https://www.macomptroller.org/>
- Policies, job aids/checklists, and training materials published by CTR on [PowerDMS](#):
 1. Audit
 2. Budget
 3. Capital Assets
 4. Contracts
 5. Federal and State Grants
 6. General State Finance
 7. Interdepartmental Business
 8. Interface
 9. Internal Controls
 10. Non-Tax Revenue
 11. Payments
 12. Payroll and LCM
 13. Security
 14. Settlements and Judgements
 15. Vendor and Customer
- Topic and role specific courses available at CTR Statewide Learning at <https://intranet.macomptroller.org/ctr-statewide-learning/> and published fiscal year closing and opening instructions.

Each department's Internal Control Officer, Single Audit Liaison, Chief Financial Officer and General Counsel should work closely with their senior management team to identify appropriate staff to assist the Department Head with completion of the required certifications for each section of the ICC.

The Fiscal Year 2024 ICC submission is due no later than **Friday June 28, 2024**. Submission of the ICC confirms that the responses have been reviewed and approved by the department head.

If you have any questions, please contact the Statewide Risk Management Team at CTR-Risk.Management.Team@mass.gov.



Internal Control Certification by Topic

Please refer to CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for each listed topic below when completing the Department Head certification for each section.

<p>1. Audit</p> <p>Select one of the following responses.</p> <p>Note: Departments may be audited or reviewed on selection.</p>	
<input type="checkbox"/> YES	<p>Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.</p>
<input type="checkbox"/> IN PROCESS	<p>The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.</p>
<p>Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.</p>	



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FISCAL YEAR 2024 INTERNAL CONTROL CERTIFICATION

2. Budget

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
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<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
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Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



3. Capital Assets

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



4. Contracts

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
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<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
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Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



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5. Federal and State Grants

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> N/A	This section does not apply. Department does not accept federal grants.
<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



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6. General State Finance

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



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7. Interdepartmental Business

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	<p>Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.</p>
<input type="checkbox"/> IN PROCESS	<p>The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.</p>

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



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8. Interface

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> N/A	This section does not apply. Department does not submit interfaces.
<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



9. Internal Controls

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
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<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
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Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



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FISCAL YEAR 2024 INTERNAL CONTROL CERTIFICATION

10. Non-Tax Revenue

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> N/A	This section does not apply. Department does not accept non-tax revenue.
<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



11. Payments

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



12. Payroll and LCM

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



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FISCAL YEAR 2024 INTERNAL CONTROL CERTIFICATION

13. Security

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



14. Settlements and Judgments

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



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15. Vendor and Customer

Select one of the following responses.

Note: Departments may be audited or reviewed on selection.

<input type="checkbox"/> YES	Department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.
<input type="checkbox"/> IN PROCESS	The department is in the process of implementing a system of written internal controls, training and monitoring that is actively in place as part of daily operations to achieve its mission, to ensure compliance with CTR’s published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings) for this section, and to prevent fraud, waste, and abuse of Commonwealth resources.

Describe which of the compliance items listed above are still in the process of implementation and the anticipated timeline of progress.



OFFICE OF THE COMPTROLLER
FISCAL YEAR 2024 INTERNAL CONTROL CERTIFICATION

Internal Control Officer (ICO) Internal Controls Certification

As the department Internal Controls Officer, I certify that the attached ICC certifications are accurate and complete and that the department head has been provided with all relevant supporting documentation to facilitate the review and approval of the department's Fiscal Year 2024 system of internal controls.

Internal Control Officer Signature	Date
Internal Control Officer Printed Name	Department Code 3 Character Code

Department Head Internal Controls Certification

As the department head, I have reviewed the attached ICC certifications, relevant supporting documentation, and input from key staff. I certify that these certifications are accurate and complete and represent our current Fiscal Year 2024 system of written internal controls, training, and monitoring actively in place as part of daily operations to achieve our mission, in accordance with CTR's published guidance (PowerDMS, MAComptroller.org, Fiscal Year Memos, CTR Statewide Trainings), and to prevent fraud, waste, and abuse of Commonwealth resources.

Department Head Signature	Date
Department Head Printed Name	Department Code 3 Character Code