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MEMORANDUM

To: Department Heads, Internal Control Officers, Chief Fiscal Officers, Mosaic Liaisons, Payroll Directors
From: Jenny Hedderman, Assistant Comptroller for Statewide Risk Management/ Compliance
Date: May 22, 2026
Subject: Annual Department Head Internal Controls Certification (ICC)

Office of the Comptroller Fiscal Year Memo FY#2026-15

Executive Summary

The Office of the Comptroller (CTR) requires each department head to certify through an annual Internal Control Certification (ICC) that the department has a system of written internal controls, training, and monitoring actively in place as part of daily operations. Internal controls act as the guardrails that support and enable departments to effectively achieve their missions while demonstrating proper stewardship and accountability for public resources.

The ICC is issued as part of CTR's guidance and oversight of internal controls as described in the [CTR 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.

Oversight entities, including the State Auditor, independent auditors for the financial and Single State Audit reports, and federal agency auditors, may audit a department's operations and system of internal controls.

The filing deadline for the 2026 ICC is June 15, 2026.

What is the Internal Control Certification (ICC)?

The annual Internal Control Certification (ICC) provides each department head the opportunity to certify that written internal controls, training and monitoring are actively in place as part of daily operations to achieve the department's mission.

A department's "system of written internal controls" includes department-specific statutory, regulatory, and internal policy and procedural requirements to fulfill its mission, and CTR's fiscal guidance published in:

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- Fiscal Year Updates and other guidance published on macomptroller.org.
- Policies, job aids/checklists, training materials published by CTR on [PowerDMS](#).
- Role specific courses available at CTR Statewide Learning at: (<https://intranet.macomptroller.org/ctr-statewide-learning/>) and published fiscal year closing and opening instructions.

What is different for Fiscal Year 2026?

The FY2026 ICC categories have been reduced from 15 to 10 into more logical “functional areas” that align more closely with the types of fiscal work performed by your fiscal staff:

1. Accounts Payable Management
2. Accounts Receivable Management
3. Capital Fixed Assets Management
4. Contracts and Encumbrances, Interdepartmental Service Agreements
5. Operating Budget/General Accounting Management
6. State and Federal Grants Management
7. HR/Payroll/Labor Cost Distribution Management
8. Internal Controls, General State Finance and Audit Management
9. Enterprise Security Management
10. Vendor/Customer Management

The Fiscal Year 2026 ICC will be an abbreviated process. With the implementation of Mosaic, the Commonwealth’s enterprise accounting and financial reporting system as of 2/23/2026, we understand that departments are still becoming familiar with the system, and that it will take time to update existing internal controls and integrate new processes into daily operations.

What Departments Do Not Need to Do to Complete the FY2026 ICC?

Departments are *not* expected to have fully updated their FY2026 Internal Control Plan or written system of internal controls to include new Mosaic content prior to completing the FY26 ICC.

The FY2026 ICC is designed to be a “point-in-time” description of what updates have been made to internal controls and the department’s plan during Fiscal Year 2027 for continued updates to internal controls, monitoring, and training.

What are the Goals for Ending FY2026 and for FY2027?

There are two main goals for closing out FY2026 and moving into FY2027:

1. Ensure that all users with access to Mosaic are actively using published Mosaic guidance and training materials as part of daily operations.
2. Continue updating department internal controls and include CTR published guidance, continued monitoring and training, with the goal of being able to confidently mark “Yes” for compliance in each of the 10 functional areas for the FY2027 ICC.

Each department's Internal Control Officer (ICO), 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 these goals. Please distribute this memo to all pertinent personnel.

ICC Official Form Available on Electronic Signature Page

The ICC Docusign PowerForm is available on the CTR Intranet [Electronic signatures page](#). ICOs will need either MAGNet (the Commonwealth's network) or Commonwealth-issued VPN to access this page. Links are also provided with a job aid for completion of the ICC and frequently asked questions (FAQ) document that are published in the Internal Controls folder in [PowerDMS](#).

We have attached a copy of the FY2026 ICC for your review and distribution to appropriate staff who will assist with the ICC completion. This copy is provided for planning purposes only. The ICC must be submitted using the Docusign ICC PowerForm.

We have also attached a crosswalk of PowerDMS content to the FY2026 Internal Control Certification (ICC) to assist your staff as you update internal controls.

ICC Docusign Submissions Due by June 15, 2026

The department's designated Internal Control Officer (ICO) 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 to complete the ICC Docusign PowerForm by the deadline.

There are no extensions to the deadline. ICC submissions will be recorded as of the date received.

All of us at CTR appreciate the hard work and dedication by your staff to make the transition to Mosaic successful, and your care and thoughtfulness as you carry out ongoing updates to your system of internal controls. Please reach out to us if we can support you through this process.

For the fastest response to questions related to the ICC, please submit a ticket to the [CTR Solution Desk](#) indicating "ICC" in your request.

We look forward to your ICC submission!

cc: General Counsels
Internal Distribution

Attachments: Copy Internal Control Certification (ICC) Form
Crosswalk PowerDMS Sections to FY2026 ICC