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MEMORANDUM

To: Chief Fiscal Officers, MMARS Liaisons, and MMMARS Chargeback Liaisons
From: Andrew W. Maylor, Comptroller
Date: October 17, 2019
Subject: Comptroller Office's FY20 Single Audit Chargebacks

Comptroller Memo FY2020-09

Executive Summary

This memo provides guidance and information regarding the Office of the Comptroller's Single Audit Chargeback for FY2020 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 FY19 audit costs are payable through the FY20 chargeback. A component of the FY19 audit is an IT review of the enterprise payroll system, HR/CMS. If a department did not receive federal funds then a base annual audit charge of \$500 is being billed.

Departments that receive federal program funding are billed based on total federal receipts for the fiscal year. Please refer to the SEFA, Schedule of Expenditures of Federal Awards, for details. Each year funding levels may move their 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 thresholds and rates are attached to this e-mail.

Both the Intergovernmental Encumbrance (IE in draft) and the bill (ITI in final) for the FY2019 Single State Audit charges in FY2020 have been entered in the document catalog. **The transaction ID for the IE is: STATESINGLEAUDIT2020.**

Bills will now be issued annually for departments with a chargeback of less than \$5,000. The document ID standard for departments being billed annually will be **STATESINGLEAUDIT2020**. Departments with chargeback amounts greater than \$5,000 will be billed quarterly with a document standard ID of STATESINGLEAUDIT20Q1 for the first quarter. Departments with quarterly billings will be notified in December of their second quarterly chargeback. Buyers 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 617-973-2690.

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cc: General Counsels
MMARS Chargeback Liaisons
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