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OFFICE OF THE COMPTROLLER

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MEMORANDUM

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

From: Tryntje Bumgardner, Assistant Comptroller
Thomas Smith-Vaughan, Chief Fiscal Officer

Date: October 26, 2022

Subject: Comptroller Office's Fiscal Year 2023 Single Audit Chargeback

Comptroller Memo FY2023-08

Executive Summary

This memo provides guidance and information regarding the Office of the Comptroller's Single Audit Chargeback for Fiscal Year 2023 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 2022 audit costs are payable through the Fiscal Year 2023 chargeback. A component of the Fiscal Year 2022 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 Fiscal Year 2023 rates per agency are attached to this memo.

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Both the Intergovernmental Encumbrance (IE in draft) and the bill (ITI in final) for the Fiscal Year 2022 Single State Audit charges in Fiscal Year 2023 have been entered in the document catalog. **The transaction ID for the IE is: STATESINGLEAUDIT2023.**

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 **STATESINGLEAUDIT2023.**

Departments with chargeback amounts greater than \$5,000 will be billed semi-annually with a document standard ID of **STATESINGLEAUDIT23S1** for the first half. Departments with semi-annual billings will be notified in May of their second semi-annual chargeback.

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. FY23 Single Audit Chargeback

cc: General Counsels
MMARS Chargeback Liaisons
Internal Distribution

Office of the Comptroller
 Single Audit Chargeback for FY23 (FY22 Audit)

IE: STATESINGLEAUDIT2023

| Dept. | FY23 Billable Amount | Billing Frequency | S1 | ITI entered MMARS |
|-------|----------------------|-------------------|-------------|-------------------|
| ADD | \$2,500 | A | \$2,500.00 | x |
| AGO | \$5,000 | A | \$5,000.00 | x |
| AGR | \$6,500 | S | \$3,250.00 | x |
| ALA | \$5,000 | A | \$5,000.00 | x |
| ANF | \$33,990 | S | \$16,995.00 | x |
| APC | \$500 | A | \$500.00 | x |
| ART | \$2,500 | A | \$2,500.00 | x |
| ATB | \$500 | A | \$500.00 | x |
| BBE | \$500 | A | \$500.00 | x |
| BCC | \$500 | A | \$500.00 | x |
| BER | \$1,000 | A | \$1,000.00 | x |
| BHC | \$1,500 | A | \$1,500.00 | x |
| BLC | \$17,000 | S | \$8,500.00 | x |
| BRC | \$1,500 | A | \$1,500.00 | x |
| BRI | \$1,500 | A | \$1,500.00 | x |
| BSB | \$500 | A | \$500.00 | x |
| BSC | \$500 | A | \$500.00 | x |
| BSD | \$1,500 | A | \$1,500.00 | x |
| CAD | \$500 | A | \$500.00 | x |
| CCC | \$500 | A | \$500.00 | x |
| CDA | \$45,747 | S | \$22,873.50 | x |
| CHE | \$1,500 | A | \$1,500.00 | x |
| CHS | \$1,500 | A | \$1,500.00 | x |
| CJC | \$500 | A | \$500.00 | x |
| CJT | \$1,500 | A | \$1,500.00 | x |
| CME | \$1,000 | A | \$1,000.00 | x |
| CNB | \$500 | A | \$500.00 | x |
| CPC | \$1,500 | A | \$1,500.00 | x |
| CPF | \$500 | A | \$500.00 | x |
| CPI | \$500 | A | \$500.00 | x |
| CSC | \$500 | A | \$500.00 | x |
| DAA | \$1,500 | A | \$1,500.00 | x |
| DAC | \$2,500 | A | \$2,500.00 | x |
| DCP | \$500 | A | \$500.00 | x |
| DCR | \$17,000 | S | \$8,500.00 | x |
| DFS | \$2,500 | A | \$2,500.00 | x |
| DMH | \$23,000 | S | \$11,500.00 | x |
| DMR | \$3,500 | A | \$3,500.00 | x |
| DOB | \$500 | A | \$500.00 | x |
| DOC | \$5,000 | A | \$5,000.00 | x |
| DOE | \$62,808 | S | \$31,404.00 | x |
| DOI | \$500 | A | \$500.00 | x |

ITI for Annual: STATESINGLEAUDIT2023

ITI For Semi-Annual:

SA1: STATESINGLEAUDIT23S1

SA2: STATESINGLEAUDIT23S2

| | | | | |
|-----|-----------|---|--------------|---|
| DOR | \$51,938 | S | \$25,969.00 | x |
| DOS | \$500 | A | \$500.00 | x |
| DOT | \$33,000 | S | \$16,500.00 | x |
| DPH | \$51,434 | S | \$25,717.00 | x |
| DPU | \$5,000 | A | \$5,000.00 | x |
| DSS | \$51,434 | S | \$25,717.00 | x |
| DYS | \$3,500 | A | \$3,500.00 | x |
| EAS | \$1,500 | A | \$1,500.00 | x |
| EDU | \$2,500 | A | \$2,500.00 | x |
| EEC | \$23,000 | S | \$11,500.00 | x |
| EED | \$1,500 | A | \$1,500.00 | x |
| EHS | \$375,321 | S | \$187,660.50 | x |
| ELD | \$23,000 | S | \$11,500.00 | x |
| ENE | \$2,500 | A | \$2,500.00 | x |
| ENV | \$17,000 | S | \$8,500.00 | x |
| EOL | \$407,100 | S | \$203,550.00 | x |
| EPS | \$23,000 | S | \$11,500.00 | x |
| EQE | \$23,000 | S | \$11,500.00 | x |
| ETH | \$500 | A | \$500.00 | x |
| FRC | \$1,500 | A | \$1,500.00 | x |
| FSC | \$500 | A | \$500.00 | x |
| FWE | \$5,000 | A | \$5,000.00 | x |
| GCC | \$500 | A | \$500.00 | x |
| GIC | \$500 | A | \$500.00 | x |
| GOV | \$500 | A | \$500.00 | x |
| HCC | \$1,000 | A | \$1,000.00 | x |
| HCF | \$500 | A | \$500.00 | x |
| HLY | \$500 | A | \$500.00 | x |
| HOU | \$500 | A | \$500.00 | x |
| HPC | \$1,000 | A | \$1,000.00 | x |
| HRD | \$500 | A | \$500.00 | x |
| HSD | \$1,500 | A | \$1,500.00 | x |
| HST | \$500 | A | \$500.00 | x |
| IGO | \$500 | A | \$500.00 | x |
| ITD | \$27,500 | S | \$13,750.00 | x |
| LIB | \$500 | A | \$500.00 | x |
| LOT | \$500 | A | \$500.00 | x |
| MAS | \$500 | A | \$500.00 | x |
| MBC | \$1,000 | A | \$1,000.00 | x |
| MCA | \$500 | A | \$500.00 | x |
| MCB | \$17,000 | S | \$8,500.00 | x |
| MCC | \$500 | A | \$500.00 | x |
| MCD | \$1,500 | A | \$1,500.00 | x |
| MGC | \$500 | A | \$500.00 | x |
| MHL | \$500 | A | \$500.00 | x |
| MID | \$2,500 | A | \$2,500.00 | x |
| MIL | \$23,000 | S | \$11,500.00 | x |

| | | | | |
|------------|----------|---|-------------|---|
| MMA | \$500 | A | \$500.00 | x |
| MMP | \$1,500 | A | \$1,500.00 | x |
| MRC | \$23,000 | S | \$11,500.00 | x |
| MWC | \$2,500 | A | \$2,500.00 | x |
| NAC | \$500 | A | \$500.00 | x |
| NEC | \$1,000 | A | \$1,000.00 | x |
| NFK | \$1,500 | A | \$1,500.00 | x |
| NOR | \$500 | A | \$500.00 | x |
| NSC | \$2,500 | A | \$2,500.00 | x |
| NSD | \$500 | A | \$500.00 | x |
| NWD | \$1,500 | A | \$1,500.00 | x |
| OCA | \$500 | A | \$500.00 | x |
| OCD | \$40,060 | S | \$20,030.00 | x |
| OHA | \$1,500 | A | \$1,500.00 | x |
| ORI | \$17,000 | S | \$8,500.00 | x |
| OSC | \$500 | A | \$500.00 | x |
| OSD | \$500 | A | \$500.00 | x |
| PAR | \$1,500 | A | \$1,500.00 | x |
| PER | \$500 | A | \$500.00 | x |
| PLY | \$2,500 | A | \$2,500.00 | x |
| POL | \$17,000 | S | \$8,500.00 | x |
| QCC | \$500 | A | \$500.00 | x |
| RCC | \$1,000 | A | \$1,000.00 | x |
| REG | \$500 | A | \$500.00 | x |
| RGT | \$8,000 | S | \$4,000.00 | x |
| SAO | \$500 | A | \$500.00 | x |
| SCA | \$500 | A | \$500.00 | x |
| SDA | \$500 | A | \$500.00 | x |
| SDB | \$1,500 | A | \$1,500.00 | x |
| SDC | \$1,500 | A | \$1,500.00 | x |
| SDD | \$1,000 | A | \$1,000.00 | x |
| SDE | \$1,500 | A | \$1,500.00 | x |
| SDF | \$2,500 | A | \$2,500.00 | x |
| SDH | \$1,500 | A | \$1,500.00 | x |
| SDM | \$1,500 | A | \$1,500.00 | x |
| SDN | \$1,500 | A | \$1,500.00 | x |
| SDP | \$1,000 | A | \$1,000.00 | x |
| SDS | \$500 | A | \$500.00 | x |
| SDW | \$1,000 | A | \$1,000.00 | x |
| SEA | \$500 | A | \$500.00 | x |
| SEC | \$2,500 | A | \$2,500.00 | x |
| SEN | \$500 | A | \$500.00 | x |
| SJC | \$1,500 | A | \$1,500.00 | x |
| SOR | \$1,500 | A | \$1,500.00 | x |
| SRB | \$500 | A | \$500.00 | x |
| SSA | \$500 | A | \$500.00 | x |
| STC | \$1,000 | A | \$1,000.00 | x |

| | | | | |
|--------------|-----------------------|---|---------------------|---|
| SUF | \$1,500 | A | \$1,500.00 | x |
| TAC | \$500 | A | \$500.00 | x |
| TRB | \$31,100 | S | \$15,550.00 | x |
| TRC | \$3,500 | A | \$3,500.00 | x |
| TRE | \$140,200 | S | \$70,100.00 | x |
| VET | \$500 | A | \$500.00 | x |
| VWA | \$23,000 | S | \$11,500.00 | x |
| WEL | \$17,000 | S | \$8,500.00 | x |
| WES | \$1,500 | A | \$1,500.00 | x |
| WOR | \$500 | A | \$500.00 | x |
| WSC | \$500 | A | \$500.00 | x |
| Total | \$1,817,632.00 | | \$983,066.00 | |