



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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To: Department Heads, Internal Control Officers, and Chief Fiscal Officers  
From: Peter J. Scavotto, Assistant Comptroller for Risk  
Date: May 30, 2023  
Re: Fiscal Year 2023 Internal Control Questionnaire and Department Certification

Comptroller Memo #2023-19

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### Executive Summary

With this memo the Office of the Comptroller (CTR) issues the Fiscal Year 2023 Internal Control Questionnaire (ICQ). 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 Internal Control Act, Chapter 647 of the Acts of 1989](#), mandates that each department document its internal controls in accordance with guidelines established by the Office of the Comptroller – see: [Internal Control Guide](#).

Through CTR's delegated authority model, Commonwealth agency heads are provided with Department Head Signature Authority (DHSA) upon appointment or election to their agency. The department head is responsible for implementing and maintaining effective internal controls based on prescribed statutes, regulations, and policies. The ICQ is designed to identify adherence to the controls, areas of risk, and mitigation steps. The ICQ's Certification Section confirms the status of the department's compliance with these requirements.

Responses to the ICQ are due by close of business on Friday, June 30, 2023.

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Internal control officers (ICOs) will receive an email with a link to the survey and a printable version of the survey questions. Each ICO should work closely with senior management to identify appropriate staff for providing responses to each section of the ICQ. You may use the printable version to parse and disseminate sections to staff for this purpose. It is recommended that all responses be collected first, and then entered into the application.

The ICQ provides an indication of the effectiveness of the Commonwealth's internal controls. During the preparation of the Commonwealth's financial reports [the federal Single Audit, the Statutory Basis Financial Report (SBFR) and the Annual Comprehensive Financial Report (ACFR)], the Commonwealth's independent, external auditors (CliftonLarsonAllen) and CTR staff will review the internal controls of several departments in more depth.

Several departments will be selected each year to have follow-up conversations with CTR and CLA staff to discuss prior year findings, review compliance with federal and state regulations, test selected transactions, and review cash and encumbrances. CLA audit staff use department Internal Control Plans and ICQ responses, along with other procedures, to render an opinion on the internal controls of the Commonwealth as a whole.

The Office of the State Auditor (OSA) often refers to ICQ responses and Internal Control Plans when conducting their operational audits of state agencies. Other oversight agencies may be notified of ICQ responses that relate to their areas of responsibility.

### Departments Using Shared Services

Some departments use shared services through CTR approved Interdepartmental Services Agreement(s) (ISAs). The department that is the source of a transactional function must apply its DHSA before that transactional function can be performed by another department, i.e., department that is the source of the transaction is the one that must authorize it regardless of who inputs it into the system. (Example: Agency A purchases equipment but has agency B enter the payments in MMARS on their behalf. Agency A is the source of the purchase and payment, agency B is only processing it/entering the transaction in the system.) Thus, both departments must work together to respond to the related ICQ section(s).

### Certification

The last section of the questionnaire is the department's certification of the accuracy of responses. Each department head must review the responses before they are asked to certify the responses as complete and accurate. Only after that may the ICQ be submitted. After submission, the department head will receive an email notification that the ICQ was submitted. A completed copy is sent to your internal control officer. Please keep an electronic or printed copy for your records, and make it available to any auditors or regulators, federal or state, who conduct a review of your agency.

The completed ICQ is due on or before Friday, June 30, 2023. If you have any questions, please contact:

- The CTR's Risk Team via email [CTR-Risk.Management.Team@mass.gov](mailto:CTR-Risk.Management.Team@mass.gov).
- Questions for the Office of the Comptroller should be directed to the CTR Solution Desk by submitting a ticket through <https://www.maomptroller.org/solution-desk/>.

Thank you for your time and cooperation.

Attachments: Instructions for Completion

cc: Single Audit Liaisons, MMARS Liaisons, Payroll Directors, General Counsels, and Internal Distribution

## Instructions for Completing the Fiscal Year 2023 Internal Control Questionnaire

### ACCESS

Each Internal Control Officer (ICO) will receive an e-mail from CTR Statewide Risk Management Team (**CTR-Risk.Management.Team@Mass.gov** <[app@us.checkbox.com](mailto:app@us.checkbox.com)>)

Please make sure this email address is not blocked by your email service. The email will contain a printable version of the ICQ.

### BEFORE COMPLETING THE SURVEY

It is recommended that all responses be collected ahead of time and then entered into the ICQ all at once. Disseminate sections of the printable version to the appropriate subject matter experts for this purpose.

### COMPLETING QUESTIONS

Each department must answer all questions applicable to its operations. Responses are saved as you proceed through the survey. Some questions are conditional, meaning additional questions may appear based on your previous answer. For example, “Did the department receive, expend, or manage any federal funds during the fiscal year?” Selecting “Yes” displays additional questions for this section. If the response is “No”, hitting the “Next” button brings you to the next section.

Question numbers are system generated and the total count for each department varies based on responses to previous questions. Therefore, the live survey question numbers may not match the numbers in the printable version of the survey.

Comment boxes will appear as needed if more information is requested for a specific question, and at the end of each section (if applicable).

### NAVIGATION

Use the “Back” and “Next” buttons on the bottom of each page to navigate through the survey. If the “Next” button does not bring you to the next section, please review the current section for required questions that were likely unanswered.

Policy links are embedded as references throughout the survey and will prompt you to another tab. Should you by chance use the browser’s “Back” button and close the survey – just re-open the link from the original email and you will be returned to where you left off in the survey.

### SAVING YOUR WORK

To save a partially completed ICQ and return to it later, click on the “Save and Exit” button located at the bottom of each page. You can enter your email when prompted and have a reminder sent to your inbox, or you can open the survey again from the original email to resume data entry.

### QUESTIONS OR CONCERNS

CTR’s Risk Team annually reviews and updates the ICQ. Should you encounter a question or response format that may require further clarification, please contact a member of the Risk Team at [CTR-Risk.Management.Team@mass.gov](mailto:CTR-Risk.Management.Team@mass.gov).

### CERTIFICATION AND SUBMISSION

After the questions have been reviewed with the department head, check the “Yes” button in the “Certification” section to submit the survey.

After submission, a confirmation email is sent to the department head. The ICO will receive an email with the completed questionnaire. Please submit the completed ICQ no later than June 30, 2023.