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**MMARS Policy: Audit**

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## **MMARS Financial, Labor Cost Management (LCM) and Commonwealth Information Warehouse (CIW) Reports**

### **Executive Summary**

The Massachusetts Management Accounting and Reporting System (MMARS) is the official financial record of the Commonwealth. The Commonwealth Information Warehouse (CIW) accepts daily data from MMARS and provides users with the ability to perform direct queries of MMARS data without impacting the MMARS application directly. This document defines the policies related to the creation, utilization, retention and administration of standard MMARS Financial, Labor Cost Management (LCM) and CIW reports.

### **Considerations**

Financial Records that are subject to audit must be retained for the appropriate period after the resolution of the results of the audit (i.e. when the finding or investigation is resolved). This refers to the Statewide Single Audit as well as audits performed by the Office of the State Auditor. Consideration should also be given to federal records retention requirements for federal programs administered by the Commonwealth. Also, consideration should be given to ongoing investigations by the Office of the Attorney General and other law enforcement agencies, including Federal government investigations. Records should be retained as specified by the agency conducting the investigation. Records must be stored in a manner that is secure, prevents manipulation or modifications, and allows the records to be easily retrieved during the records retention period.

### **Policy**

The Office of the Comptroller (CTR), as the owner of the Massachusetts Management Accounting and Reporting System (MMARS), determines the subset of reports defined as "audit trail" reports which must be retained by agencies for audit purposes. This document includes an inventory of reports, report functions, reports designated as audit trail reports, retention periods, and scheduled frequency of issuance.

### **Source System (MMARS) Reports**

Reports published directly from the MMARS application are developed using standard programming techniques and follow consistent format, calculation and output media standards. All source system reports are designed to implement security restrictions that prevent unauthorized access to information to ensure the integrity of both data and the source system. MMARS standard reports are published on specific frequencies, daily, weekly, monthly, by accounting period closing, quarterly, and annual. MMARS standard reports are stored in Document Direct for department access.

### **Commonwealth Information Warehouse (CIW) Reports**

MMARS standard reports produced by the CIW follow the same format, content and scheduling classifications as MMARS reports. CIW reports are not run directly from the MMARS source system, but are run against data that is sent to the CIW from the MMARS source system. This allows not only storage of MMARS data, but also enables users to query MMARS data without accessing the source system directly. CIW produced MMARS standard reports are stored in Document Direct for department access.

If Departments require additional data, certain CIW reports can be run upon request by users in addition to the regular report production schedule. Users must request "ad-hoc" execution of these reports via an on-line CIW Web Report Portal request facility. CIW Ad-Hoc reports generally do not qualify for retention in Document Direct and will only be available to users via the CIW reports portal until the next Ad-Hoc execution of the report. Therefore, departments are responsible for printing ad hoc reports or downloading queries to Department locations for use.

### **Standard Reports**

A "Standard" MMARS report is defined as "predefined collection of information organized in a specific sequence and format that is produced on a predictable frequency and made available to a specific audience." MMARS standard reports are published from both MMARS and the CIW. Departments should consider standard reports from either the source system or those published from the CIW as representative of the Official Books and Records of the Commonwealth. Standard reports will be administered by the Office of the Comptroller in conjunction with the CIW staff

Standard reports have been designed to meet specific information needs in all functional areas of MMARS Financial and LCM. These reports provide a consistent information source for departments to use in the management of fiscal and labor distribution areas. Departments are expected to supplement standard reports with information retrieved from the CIW to meet their total information needs.

### **Audit Trail Reports**

Specific standard reports will be designated as "Audit Trail" reports that provide a clear and auditable history of financial and labor distribution activities. Audit Trail reports will be retained in Document Direct for the minimum retention period for records conservation requirements. However, Departments are expected to make these reports available which may require retention by the Department beyond the

periods these reports are retained in Document Direct. Therefore, Departments are responsible for printing or downloading audit trail reports for retention until the completion of audits or other requirements.

### **Report Administration**

Report Administration is a joint responsibility of the Office of the Comptroller (CTR) and CIW (ITD). Report design, content, production scheduling and retention periods are addressed by the following administrative procedures.

### **Report Development and Enhancement**

MMARS standard reports have been designed to be sufficient to meet the requirements for normal business process management. These reports satisfy audit trail and business contingency planning requirements. Any additional reports beyond that provided by the MMARS and CIW standard reports, can be generated by departments using the CIW query features.

When Departments request a new standard report, development and approval will be approved based on the following criteria:

1. The Advantage® Financial baseline product releases either an updated standard report, upon which a MMARS or LCM report has been based, or a new baseline standard report that CTR chooses to implement. These situations are reviewed on a case-by-case basis and decisions are made on an assessment of the usefulness of the report.
2. Either state or federal legislative mandates or regulations change. In these instances, a determination of the scope and functionality of the reporting event will determine the method with which the information will be produced.
3. Requests for report development are monitored to determine when particular MMARS information is being requested by multiple departments. New standard reports, either from the source system or the CIW, are developed to meet these requirements. In some instances, the appropriate solution may be to expand the data available in the CIW and provide starter queries for departments to customize to meet their needs.

### **Report Enhancements**

Report modifications may be required to either support MMARS software upgrades to the baseline application software or to repair defects resulting from changes (configuration or software) made to Commonwealth specific application, CIW functionality or database architecture. These enhancements are developed on a case-by-case basis.

### **CIW Report Operations**

The CIW nightly production cycle includes a process to publish reports on an assigned publishing frequency. See attachment 1 for a master list of CIW standard reports for specific frequency assignments.

CTR coordinates the scheduling of CIW reports with internal and external recipients. Many CIW standard reports have the capability to be executed in an off schedule manner with user provided parameters. The "ad-hoc" execution and storage of CIW reports is the responsibility of the report recipient to manage.

### **Report Output Media**

Standard reports from both MMARS and the CIW are produced **in electronic form only**. Report output is directed to either the "Document Direct" on-line storage or, in the case of specific CIW reports that have a short retention period, to the CIW Web Based reports portal. All MMARS reports are produced in PDF format to protect the content of the report from being altered.

### **Department Responsibility**

Departments are responsible for printing or otherwise storing and retaining standard reports both for business management use and for audit purposes. Reports can either be printed at the Department facilities or via a service agreement with the ITD Operational Service Bureau. Departments that choose to have reports printed by ITD will establish a service agreement with the ITD OSB for these printing services. Standard Interdepartmental contracting and payment rules apply. Departments are responsible for the costs of report printing or retention as part of normal business operations.

### **Report Retention Periods**

Document Direct retention periods have been established for all standard reports. Approval of these report retention periods are subject to approval of the Records Conservation Board (RCB). The ITD Document Direct administrators use these retention periods to manage the purging of MMARS reports from the Document Direct archive. In the event that a report or series of reports needs to be retained for a longer period of time, it is the responsibility of the Department to either print or download electronic copies of the relevant sections/pages of the standard reports needed.

Departments are responsible for the long-term retention of report information relative to the Department's financial activity. In specific cases where a central control department identifies a need to retain statewide MMARS or LCM standard reports beyond the established retention period, it is their responsibility to take actions to protect the reports. These actions could include: establishing a new Document Direct storage location and requesting a transfer of reports from the normal storage location to the special location, printing the reports and retaining the hardcopy until no longer needed or downloading a copy of the report and retaining the electronic version in a local storage device. The method used to manage extended retention will be determined on a case-by-case basis.

### **Information Sources**

- Related Procedure -
- Attachments -
- Links - [SEC Statewide Records Retention Schedule](#)  
[Department Reports](#)

- Contacts –
- Legal Authority – [M.G.L. c. 7A](#) (Office of the Comptroller); [M.G.L. c. 29](#) (State Finance Law);