



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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To: Chief Fiscal Officers and MMARS Liaisons  
From: Jeffrey Shapiro, First Deputy Comptroller  
Date: October 19, 2017  
Subject: FY18 Single State Audit Chargeback Notification

Comptroller Memo FY#2018-10

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### Executive Summary

This memo provides guidance and information regarding the Office of the Comptroller's Single Audit Chargeback Summary for FY2018 to support the operation of the financial accounting and reporting system for the Commonwealth.

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The Office of the Comptroller is authorized to collect a portion of the cost of the comprehensive statewide Single State Audit. The FY17 audit costs are payable through the FY18 chargeback. A component of the FY18 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 FY2017 Single State Audit charges in FY2018 have been entered in the document catalog. **The transaction ID for both the IE and the ITI is: STATESINGLEAUDIT2018.**

Buyers are required to make payment on undisputed bills **within 30 days from receipt** of an ITI (issued October 19, 2017) by completing an ITA (Internal Transaction Agreement).

Please direct any questions you may have to Tran Truong at 617-973-2690.

[Enc.](#)

cc: MMARS Chargeback Liaisons  
Internal Distributors