



Commonwealth of Massachusetts

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To: Chief Fiscal Officers and MMARS Liaisons
From: Jeffrey Shapiro, First Deputy Comptroller
Date: September 14, 2018
Subject: FY19 Single State Audit Chargeback Notification

Comptroller Memo FY#2019-08

Executive Summary

This memo provides guidance and information regarding the Office of the Comptroller's Single Audit Chargeback Summary for FY2019 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 FY18 audit costs are payable through the FY19 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 FY2018 Single State Audit charges in FY2019 will have been entered in the document catalog by Monday, September 17th. **The transaction ID for the IE is: STATESINGLEAUDIT2019.**

Bills will now be issued on a quarterly basis or lesser frequency and agencies will be notified via e-mail. **The document ID standard for FY2019 will be STATESINGLEAUDIT19XX and an abbreviation for the period represented in the billing.** Some departments with low charges will be billed bi-annually, in September and March. 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.

Enc. [FY19 Single Audit Chargeback](#)
cc: General Counsels
MMARS Chargeback Liaisons
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