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MEMORANDUM

TO: Department Heads, Chief Fiscal Officers, and Single Audit Liaisons
FROM: William McNamara, Comptroller *WEM*
DATE: February 25, 2021
SUBJECT: Announcement of New Commonwealth Auditors – CliftonLarsonAllen LLP

Comptroller Memo FY#2021-18

Executive Summary

This memo announces the award of the Commonwealth's Statewide Single Audit to CliftonLarsonAllen LLP beginning with the audit for Fiscal Year 2021

I am pleased to announce that the Office of the Comptroller (CTR), on behalf of the Commonwealth, has retained CliftonLarsonAllen LLP (CLA) to serve as its Independent, External Auditors. This engagement, beginning with the audit work for Fiscal Year 2021, includes:

1. Review of the Commonwealth of Massachusetts' Statutory Basis Financial Report (SBFR);
2. Audit the Commonwealth of Massachusetts' Comprehensive Annual Financial Report (CAFR);
3. Audit of the Uniform Guidance report;
4. Audit the Other Postemployment Benefit (OPEB) schedules of the Commonwealth of Massachusetts other than pension plans;
5. Audit the pension plan schedules of the Massachusetts Teachers' Retirement System; and
6. Audit the pension plan schedules of the Massachusetts State Employees' Retirement System.

Christian Rogers, CPA, CLA Managing Principal, will serve as the Audit Partner for the overall Commonwealth engagement. The contract period is for the audit of Fiscal Years 2021 through 2023, with optional years thereafter.

Generally, the audit work begins during the final quarter of the fiscal year that will be audited, thus the audit for Fiscal Year 2021 will start in March or April of calendar year 2021. We anticipate that CTR, in concert with CLA, will virtually host a town hall style audit kick-off meeting in late March or early April as the introduction to the audit engagement. Detailed information about this session will be sent in the next few weeks.

CLA, during the course of its work, may utilize different methodology and approaches than previous external audit firms. Therefore, CLA's requests for supporting documentation or requests for answers to questions may be different than those you have received in prior years. The new auditors may also need additional conversations with you to familiarize themselves with your unique operations. Should you have specific questions or concerns, please reach out to the following CTR staff:

- Deputy Comptroller Howard Merkowitz, Howard.Merkowitz@mass.gov, will continue to serve as CTR's primary point of contact for Financial Reporting matters, and
- Assistant Comptroller Peter Scavotto, Peter.Scavotto@mass.gov, will continue to serve as the primary CTR contact for the Single Audit, including the Information Technology review.

I appreciate and value your partnership as together we work to complete the annual financial audit, reviews and reporting that is required and necessary.

Cc: MMARS Liaisons
Payroll Directors
General Counsels
Internal Control Officers
Internal Distribution