



WILLIAM McNAMARA  
COMPTROLLER

# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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### MEMORANDUM

**To:** Chief Fiscal Officers, MMARS Liaisons, and MMMARS Chargeback Liaisons

**From:** Thomas Smith-Vaughan, Chief Operating Officer  
Andrea N. Wadsworth, Chief Fiscal Officer

**Date:** March 7, 2025

**Subject:** Comptroller Office's Fiscal Year 2025 Single Audit Chargeback

Comptroller Memo FY2025-16

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#### Executive Summary

This memo provides guidance and information regarding the Office of the Comptroller's Single Audit Chargeback for Fiscal Year 2025 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 Fiscal Year 2024 audit costs are payable through the Fiscal Year 2025 chargeback. A component of the Fiscal Year 2024 audit is an IT review of the enterprise payroll system, HR/CMS. If a department did not receive federal funds during that fiscal year, 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 Schedule of Expenditures of Federal Awards (SEFA) for details. Each year, funding levels may move a department's 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 Fiscal Year 2025 rates per agency are attached to this e-mail.

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Both the Intergovernmental Encumbrance (IE in draft) and the bill (ITI in final) for the Fiscal Year 2024 Single State Audit charges in Fiscal Year 2025 have been entered in the document catalog. **The transaction ID for the IE is: STATESINGLEAUDTXXX25.**

Bills will be issued annually for Fiscal Year 2025. The document ID standard for departments being billed annually will be **STATESINGLEAUDTXXX25**. **XXX** represents the department's MMARS code.

Buyer departments 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 department and direct any questions you may have to Tran Truong at [Tran.Truong@mass.gov](mailto:Tran.Truong@mass.gov).

Enc. FY25 Single Audit Chargeback

cc: General Counsels  
Internal Distribution

## Office of the Comptroller

## Single Audit Chargeback for FY25 (FY24 Audit)

Dept.	Billing Frequency (A/S)	FY24 Billable Amount	FY25 High/Low Minor	FY25 Direct Charges	FY25 IT Charges	FY25 Contract Line Items	FY25 Billable Amount	Change from FY24 to FY25
ADD		\$3,500.00	3,500.00				\$3,500.00	0
AGO		\$10,000.00	19,000.00				\$19,000.00	9,000
AGR		\$19,000.00	19,000.00				\$19,000.00	0
ALA		\$6,500.00	8,000.00				\$8,000.00	1,500
ANF		\$51,859.43	25,000.00	\$31,194.50	\$2,752.46		\$58,946.96	7,088
APC	Annual	\$500.00	500.00				\$500.00	0
ART		\$3,500.00	3,500.00				\$3,500.00	0
ATB	Annual	\$500.00	500.00				\$500.00	0
BBE	Annual	\$500.00	500.00				\$500.00	0
BCC	Annual	\$500.00	500.00				\$500.00	0
BER		\$1,500.00	1,500.00				\$1,500.00	0
BHC	Annual	\$500.00	500.00				\$500.00	0
BLC		\$8,000.00	4,500.00				\$4,500.00	(3,500)
BRC	Annual	\$500.00	500.00				\$500.00	0
BRI		\$2,000.00	2,000.00				\$2,000.00	0
BSB	Annual	\$500.00	500.00				\$500.00	0
BSC	Annual	\$500.00	500.00				\$500.00	0
BSD		\$2,000.00	3,500.00				\$3,500.00	1,500
CAD		\$2,000.00	3,500.00				\$3,500.00	1,500
CCC	Annual	\$500.00	500.00				\$500.00	0
CDA		\$25,000.00	25,000.00	\$15,597.25			\$40,597.25	15,597
CHE		\$19,000.00	19,000.00				\$19,000.00	0
CHS		\$2,000.00	2,000.00				\$2,000.00	0
CJC	Annual	\$500.00	500.00				\$500.00	0
CJT		\$2,000.00	2,000.00				\$2,000.00	0
CME		\$1,500.00	1,500.00				\$1,500.00	0
CNB	Annual	\$500.00	500.00				\$500.00	0
CPC		\$2,000.00	2,000.00				\$2,000.00	0
CPF	Annual	\$500.00	500.00				\$500.00	0
CPI		\$1,500.00	1,000.00				\$1,000.00	(500)
CSC	Annual	\$500.00	500.00				\$500.00	0
DAA		\$2,000.00	2,000.00				\$2,000.00	0
DAC		\$3,500.00	4,500.00				\$4,500.00	1,000
DCP		\$25,000.00	25,000.00				\$25,000.00	0
DCR		\$10,000.00	19,000.00				\$19,000.00	9,000
DFS		\$3,500.00	2,000.00				\$2,000.00	(1,500)
DMH		\$25,000.00	25,000.00				\$25,000.00	0
DMR		\$1,500.00	2,000.00				\$2,000.00	500
DOB	Annual	\$500.00	500.00				\$500.00	0
DOC		\$10,000.00	10,000.00				\$10,000.00	0
DOE		\$94,648.57	25,000.00	34,833.17			\$59,833.17	(34,815)
DOI		\$2,000.00	2,000.00				\$2,000.00	0
DOR		\$25,000.00	25,000.00		\$10,092.34		\$35,092.34	10,092
DOS	Annual	\$500.00	1,500.00				\$1,500.00	1,000
DOT		\$48,929.71	25,000.00				\$25,000.00	(23,930)
DPH		\$90,718.85	25,000.00	\$51,990.84			\$76,990.84	(13,728)
DPU		\$6,500.00	8,000.00				\$8,000.00	1,500
DSS		\$25,000.00	25,000.00	\$3,746.42	\$1,669.94		\$30,416.36	5,416

Dept.	Billing Frequency (A/S)	FY24 Billable Amount	FY25 High/Low Minor	FY25 Direct Charges	FY25 IT Charges	FY25 Contract Line Items	FY25 Billable Amount	Change from FY24 to FY25
DYS		\$2,000.00	3,500.00				\$3,500.00	1,500
EAS		\$2,000.00	2,000.00				\$2,000.00	0
EDU		\$3,500.00	3,500.00				\$3,500.00	0
EEC		\$25,000.00	25,000.00	\$6,498.42			\$31,498.42	6,498
EED		\$10,000.00	25,000.00				\$25,000.00	15,000
EHS		\$205,046.02	25,000.00	\$143,442.24	\$11,009.82		\$179,452.06	(25,594)
ELD		\$51,289.14	25,000.00	\$20,796.34	\$9,174.85		\$54,971.19	3,682
ENE		\$2,000.00	25,000.00				\$25,000.00	23,000
ENV		\$19,000.00	25,000.00				\$25,000.00	6,000
EOL		\$318,578.28	25,000.00	\$193,455.63			\$218,455.63	(100,123)
EPS		\$25,000.00	25,000.00				\$25,000.00	0
EQE		\$25,000.00	25,000.00				\$25,000.00	0
ETH	Annual	\$500.00	500.00				\$500.00	0
FRC	Annual	\$500.00	500.00				\$500.00	0
FSC	Annual	\$500.00	-				\$0.00	(500)
FWE		\$19,000.00	19,000.00				\$19,000.00	0
GCC	Annual	\$500.00	500.00				\$500.00	0
GIC	Annual	\$500.00	25,000.00		\$422.81		\$25,422.81	24,923
GOV	Annual	\$500.00	1,500.00				\$1,500.00	1,000
HCC	Annual	\$500.00	500.00				\$500.00	0
HCF		\$2,000.00	2,000.00				\$2,000.00	0
HLY		\$10,000.00	19,000.00				\$19,000.00	9,000
HOU	Annual	\$500.00	500.00				\$500.00	0
HPC		\$1,500.00	1,500.00				\$1,500.00	0
HRD	Annual	\$500.00	500.00				\$500.00	0
HSD		\$2,000.00	2,000.00				\$2,000.00	0
HST	Annual	\$500.00	500.00				\$500.00	0
IGO	Annual	\$500.00	500.00				\$500.00	0
ITD		\$3,500.00	500.00		\$22,937.13		\$23,437.13	19,937
LIB	Annual	\$500.00	500.00				\$500.00	0
LOT	Annual	\$500.00	500.00				\$500.00	0
MAS	Annual	\$500.00	500.00				\$500.00	0
MBC	Annual	\$500.00	500.00				\$500.00	0
MCA	Annual	\$500.00	500.00				\$500.00	0
MCB		\$19,000.00	19,000.00				\$19,000.00	0
MCC	Annual	\$500.00	500.00				\$500.00	0
MCD		\$2,000.00	3,500.00				\$3,500.00	1,500
MGC	Annual	\$500.00	500.00				\$500.00	0
MHL	Annual	\$500.00	500.00				\$500.00	0
MID		\$3,500.00	3,500.00				\$3,500.00	0
MIL		\$32,929.71	25,000.00				\$25,000.00	(7,930)
MMA	Annual	\$500.00	500.00				\$500.00	0
MMP		\$2,000.00	1,500.00				\$1,500.00	(500)
MRC		\$32,929.71	25,000.00				\$25,000.00	(7,930)
MWC	Annual	\$500.00	500.00				\$500.00	0
NAC	Annual	\$500.00	500.00				\$500.00	0
NEC	Annual	\$500.00	500.00				\$500.00	0
NFK		\$2,000.00	2,000.00				\$2,000.00	0
NOR		\$1,500.00	1,500.00				\$1,500.00	0
NSC	Annual	\$500.00	500.00				\$500.00	0

Dept.	Billing Frequency (A/S)	FY24 Billable Amount	FY25 High/Low Minor	FY25 Direct Charges	FY25 IT Charges	FY25 Contract Line Items	FY25 Billable Amount	Change from FY24 to FY25
NSD	Annual	\$500.00	500.00				\$500.00	0
NWD		\$2,000.00	2,000.00				\$2,000.00	0
OCA	Annual	\$500.00	500.00				\$500.00	0
OCD		\$65,218.85	25,000.00	\$20,796.34	\$4,587.43		\$50,383.76	(14,835)
OHA		\$2,000.00	2,000.00				\$2,000.00	0
ORI		\$26,929.71	25,000.00				\$25,000.00	(1,930)
OSC	Annual	\$500.00	500.00		\$11,927.31		\$12,427.31	11,927
OSD	Annual	\$500.00	500.00				\$500.00	0
PAR		\$2,000.00	2,000.00				\$2,000.00	0
PER	Annual	\$500.00	500.00				\$500.00	0
PLY		\$3,500.00	3,500.00				\$3,500.00	0
POL		\$19,000.00	19,000.00				\$19,000.00	0
QCC	Annual	\$500.00	500.00				\$500.00	0
RCC	Annual	\$500.00	500.00				\$500.00	0
REG	Annual	\$500.00	500.00				\$500.00	0
RGT		\$8,000.00	19,000.00				\$19,000.00	11,000
SAO	Annual	\$500.00	500.00				\$500.00	0
SCA	Annual	\$500.00	500.00				\$500.00	0
SDA	Annual	\$500.00	500.00				\$500.00	0
SDB		\$3,500.00	2,000.00				\$2,000.00	(1,500)
SDC		\$3,500.00	3,500.00				\$3,500.00	0
SDD		\$1,500.00	1,500.00				\$1,500.00	0
SDE		\$3,500.00	4,500.00				\$4,500.00	1,000
SDF		\$3,500.00	3,500.00				\$3,500.00	0
SDH		\$2,000.00	2,000.00				\$2,000.00	0
SDM		\$2,000.00	2,000.00				\$2,000.00	0
SDN		\$2,000.00	2,000.00				\$2,000.00	0
SDP		\$2,000.00	1,500.00				\$1,500.00	(500)
SDS		\$1,000.00	1,500.00				\$1,500.00	500
SDW		\$2,000.00	2,000.00				\$2,000.00	0
SEA	Annual	\$500.00	1,500.00				\$1,500.00	1,000
SEC		\$10,000.00	19,000.00				\$19,000.00	9,000
SEN	Annual	\$500.00	500.00				\$500.00	0
SJC		\$2,000.00	1,500.00				\$1,500.00	(500)
SOR		\$2,000.00	2,000.00				\$2,000.00	0
SRB	Annual	\$500.00	500.00		\$4,587.43		\$5,087.43	4,587
SSA	Annual	\$500.00	500.00				\$500.00	0
STC	Annual	\$500.00	500.00				\$500.00	0
SUF		\$2,000.00	2,000.00				\$2,000.00	0
TAC	Annual	\$500.00	500.00				\$500.00	0
TRB	Annual	\$31,100.00	500.00			\$31,212.00	\$31,712.00	612
TRC		\$10,000.00	19,000.00				\$19,000.00	9,000
TRE		\$165,454.00	25,000.00			\$143,263.08	\$168,263.08	2,809
VET	Annual	\$500.00	2,000.00				\$2,000.00	1,500
VWA		\$25,000.00	25,000.00				\$25,000.00	0
WEL		\$25,000.00	25,000.00	\$9,556.84	\$587.43		\$35,144.27	10,144
WES		\$2,000.00	2,000.00				\$2,000.00	0
WOR	Annual	\$500.00	500.00				\$500.00	0
WSC	Annual	\$500.00	500.00				\$500.00	0

Dept.	Billing Frequency (A/S)	FY24 Billable Amount	FY25 High/Low Minor	FY25 Direct Charges	FY25 IT Charges	FY25 Contract Line Items	FY25 Billable Amount	Change from FY24 to FY25
<b>Total</b>		<b>\$1,817,632.00</b>	<b>\$1,031,500.00</b>	<b>\$531,907.97</b>	<b>\$79,748.95</b>	<b>\$174,475.08</b>	<b>\$1,817,632.00</b>	<b>\$0.00</b>

**Min/Max** \$ 1,031,500.00  
**Major Program** \$531,907.97  
**IT Audit** \$79,748.95  
**Contract Line Items** \$174,475.08  
**FY25 Ceiling** **\$ 1,817,632.00**  
**Variance** \$ (0.00)