



WILLIAM McNAMARA  
COMPTROLLER

# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR  
BOSTON, MASSACHUSETTS 02108  
(617) 727-5000  
MACOMPTROLLER.ORG



### MEMORANDUM

**To:** Department Heads, Chief Fiscal Officers, MMARS Liaisons, Payroll Directors,  
Internal Control Officers

**From:** Thomas Smith-Vaughan, Chief Operating Officer

**Date:** March 28, 2025

**Subject:** Annual Department Head Internal Controls Certification (**ICC**)  
Comptroller Memo FY2025-18

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#### Executive Summary

The Office of the Comptroller (CTR) requires each department head to certify through an annual Internal Control Certification (ICC) that they have a system of written internal controls, training, and monitoring actively in place as part of daily operations to achieve the department's mission, ensure compliance with CTR's published guidance, and prevent fraud, waste, and abuse of Commonwealth resources. Internal controls are critical in creating an environment that is accountable to the public and demonstrates proper stewardship of public resources, while being responsive to the needs and direction of senior management.

The ICC is issued as part of CTR's guidance and oversight of internal controls as described in the [Internal Control Policy](#), [Internal Control Guide](#), and the [Internal Controls](#) webpage. Our goal is to identify commonalities statewide, areas that need additional support, and provide recommendations.

Oversight entities, including the State Auditor, independent auditors for the Financial and Single State Audit reports, and federal agency auditors, may audit a department's operations and system of internal controls.

#### **Internal Control Certification (ICC)**

The Internal Control Certification (ICC) requires each department head to certify annually that they have a system of written internal controls, and that training and monitoring is actively in

place as part of daily operations to achieve the department’s mission, to ensure compliance with CTR’s published guidance, and to prevent fraud, waste, and abuse of Commonwealth resources.

The system of written internal controls must include department-specific statutory, regulatory, and internal policy and procedural requirements. It must also include CTR’s guidance on processes and operations to properly manage, record, and account for fiscal compliance, which may be found here:

- Fiscal Year Updates and other guidance published on the CTR website:  
(<https://www.macomptroller.org/>)
- Policies, job aids/checklists, training materials published by CTR on [PowerDMS](#) using the following categories:
  1. Audit
  2. Budget
  3. Capital Assets
  4. Contracts
  5. Federal and State Grants
  6. General State Finance
  7. Interdepartmental Business
  8. Interface
  9. Internal Controls
  10. Non-Tax Revenue
  11. Payments
  12. Payroll and LCM
  13. Security
  14. Settlements and Judgements
  15. Vendor and Customer
- Topic and role specific courses available at CTR Statewide Learning at:  
(<https://intranet.macomptroller.org/ctr-statewide-learning/>) and published fiscal year closing and opening instructions.

### **ICC Preparation (March-April, 2025)**

Each department’s Internal Control Officer (ICO), Single Audit Liaison, Chief Financial Officer and General Counsel should work closely with their senior management team to identify appropriate staff to assist with completion of the required certifications for each of the 15 sections of the ICC. Note that the 15 sections of the ICC match the topic sections listed in PowerDMS. We have also uploaded an “[ICC Compliance Checklist](#)” to PowerDMS, which enables you to download a listing of all the policies, job aids and training materials that are currently posted on PowerDMS. Departments certify that these materials are included as part of their written internal controls, and training and monitoring are actively in place as part of daily operations.

A copy of the Fiscal Year 2025 ICC that will be included in the DocuSign PowerForm is attached for your review and distribution to appropriate staff. This form is provided for your convenience to circulate and gather any relevant information. Departments will have the next several weeks to complete the ICC process, on or before **Wednesday, April 22, 2025**.

The ICC requires the following certification for each of the 15 identified internal controls sections:

- The department certifies that a system of written internal controls, training and monitoring is actively in place as part of daily operations:
  - to achieve its mission,
  - to ensure compliance with CTR’s published guidance (PowerDMS, CTR website, Fiscal Year Memos, CTR statewide training) for this section, and
  - to prevent fraud, waste, and abuse of Commonwealth resources.

Responses to each of the 15 ICC sections will have at least two options: “Yes” or “In Process.” For each “In Process” selection, the department will provide a short description (200-500 words) of where they are in the process of implementation of the system of internal controls and the anticipated timeline of progress. Some sections, such as Federal Grants, have an additional, “N/A” answer for those departments for which the question does not apply.

### **ICC Official Form for ICOs**

We will notify ICOs when the ICC form will be available as a DocuSign PowerForm [on our intranet site](#).

Please ensure that the current [Statewide Key Contact Lists - Office of the Comptroller \(macomptroller.org\)](#) includes your current ICO.

Updates to the Key Contacts listing can be made at: [Electronic Signatures - Office of the Comptroller Intranet \(macomptroller.org\)](#).

### **ICC Official DocuSign PowerForm approved by ICO and Department Head No Later than April 22, 2025.**

The ICO is responsible for ensuring that the ICC process is completed, and for briefing the department head, along with appropriate staff, to enable the department head’s DocuSign signature **on or before Wednesday, April 22, 2025.**

Submission of the Fiscal Year 2025 ICC constitutes certification that the responses have been reviewed and approved by the department head.

For the fastest response to questions related to the ICC, please submit a ticket to [CTR Solutions Desk](#) indicating “ICC” in your request.

All of us at CTR look forward to partnering with you in the new fiscal year.

Please distribute this memo to all pertinent personnel. Thank you.

cc: General Counsels  
Internal Distribution