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# Commonwealth of Massachusetts

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### MEMORANDUM

**To:** Department Heads, Internal Control Officers  
**From:** William McNamara, Comptroller of the Commonwealth  
**Date:** March 20, 2025  
**Subject:** 2024 Department Head Internal Controls Certification Results

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The 2024 cycle of work on internal controls is largely complete and the 2025 cycle will soon be starting. I write to thank you and your teams for the improvements already achieved, and to ask your support moving forward.

Internal controls are an indispensable requirement at every level, from the smallest department to the Commonwealth as a whole. Effective internal controls have a preventative value, in reducing the risk of theft, fraud, and misuse of Commonwealth assets. Internal controls also have a positive value, in providing the Office of the Comptroller what we need to accurately conduct financial reporting and transparency to the elected officials of the Legislature, the Executive offices, bondholders, and most importantly – the citizens and taxpayers of the state. With more than \$50 billion expended in the Commonwealth’s operating budget and billions more in capital flows, debt obligations, and physical assets, state government is a vast and complex operation requiring internal controls that are certified and documented.

Over the last two years, that certification and documentation has improved, due to the close work performed by the Office of the Comptroller’s Statewide Risk Management and Compliance Team in concert with all departments. As a result, the process is more streamlined, and the level of awareness and understanding is higher – a “double win” for all of us.

In this new Internal Control Certification (ICC) process, each department head certifies readiness related to having a system of written internal controls, training, and monitoring in place as part of daily operations for each employee. The ICC highlights the key focus areas that provide the greatest return on investment for internal controls, supporting your department’s mission and effective operations. The ICC ensures departments are in compliance with the Office of the Comptroller’s published guidance.

2024 was the first year for the new process. The results were excellent. More than 80% of departments updated their Internal Control Plans, and the remaining departments are completing work now. The

Office of the Comptroller's Statewide Risk Management and Compliance Team conducted 153 personalized interviews with departments to learn about the challenges you face and what our Office can do to help; based on the 2024 experience and the valuable input you provided, we have made tweaks to the ICC process for this year.

The 2025 ICC process will be kicking off earlier this fiscal year, beginning in March with ICCs due mid-April. This timeline will avoid interfering with the busy closing and opening of the fiscal year. There will be no changes to the ICC form so completion should be straightforward and familiar. We recognize the time commitment required; however, we believe the time and effort spent on controls is a support for, not a distraction from, your department's mission.

Again, thanks to you and your teams for your partnership and focus on internal controls in 2024. I ask for your collaboration again in 2025. Knowing how many competing priorities and challenges you have, the Office of the Comptroller will continue its work to make this process effective and efficient.