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Key State Finance Law Compliance Roles and Responsibilities

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About

Employees appointed by the Department Head to fill the positions listed below are responsible for the department's compliance with various aspects of state finance law. The Office of the Comptroller (CTR), as well as other oversight departments will communicate key information to these employees and will rely on them as the knowledge base of the departments in their areas of expertise. These key roles are *appointments* by the Department Head with very specific duties.

Appointments must be made directly by the Department Head (not a designee). These roles cannot be made to contractors, contract employees, non-employees, or employees of another department. These roles should not be shared among multiple departments.

These responsibilities are vital for maintaining the series of reliance's CTR uses to approve the warrant. It is critical that departments notify CTR within ten days of any changes so that they can be updated and communicated accordingly. If CTR receives no update within ten days, the department head becomes the key contact until the department head designates someone to be the key contact. It is the responsibility of each of these employees to ensure that all communications from CTR and other oversight agencies are disseminated to the appropriate department personnel. In addition to the very important role that these employees play in ensuring the timely and accurate dissemination of information, other specific responsibilities are as follows.

Department Head

a. Ensures the department conducts all fiscal business in accordance with state finance law, including but not limited to Massachusetts General Laws (M.G.L.) Chapter 7A and Chapter 29, and laws, regulations, policies, and procedures of CTR.
b. Ensures internal controls and risk assessment(s) are components of all programs and actions of the departments.
c. Approves changes to Department Head Signature Authorizations (must be recorded and tracked in the statewide enterprise accounting and financial reporting system (Mosaic)):
    - Ensures any changes are filed as part of the department's internal controls
    - Communicates immediately to the CTR Security Unit.
d. Approves changes to the Key State Finance Law Compliance Roles:
    - Ensures that these changes are filed as part of the department's internal controls
    - Communicates without delay to the CTR Operations Team. Click this link to retrieve an updated Key State Finance Law Compliance Roles and Responsibilities Update Form**.**
e. Ensures that all written and electronic communications from CTR, the Executive Office for Administration and Finance (A&F) and other applicable oversight departments are disseminated to the appropriate personnel in a timely manner.
f. Provides approval of the Commonwealth Information Warehouse (CIW), MobiusView, Human Resource/Compensation Management System (HR/CMS), and Mosaic security for staff and provides written annual confirmation evidence of such approvals to CTR by the end of each fiscal year.

Key Fiscal Contacts

The following positions are considered "key fiscal contacts" who are formally appointed by the Department Head and are responsible for the department's compliance with various aspects of state finance law:

- Chief Fiscal Officer (CFO)
- General Counsel
- Department Security Officer (DSO)
- Internal Control Officer (ICO)

Each of these positions is a senior staff appointment of the Department Head. While the CFO is expected to be an authorized signatory of the Department Head, most key fiscal contacts may also have Department Head Signature Authorization (DHSA).

Absent specific legislative authorization, these roles cannot be made to contractors, contract employees, non-employees or employees of another department and cannot be shared across multiple departments.

The ICO is responsible for ensuring that the DHSA designations, Department Security Officer and key appointments are up to date, both in the department's documentation and at CTR (through designation in Mosaic). These responsibilities are vital for maintaining the series of reliance CTR uses to approve the warrant. It is critical that departments notify CTR within ten days of any changes to key fiscal contacts, so that we can accurately communicate information to your department.

We recommend that the DSO be responsible for managing Department Head Signature Authorization (DHSA) approvals by the Department Head prior to requesting security access to any enterprise system.

Chief Fiscal Officer (CFO)

a. Should be equivalent in title or rank to an assistant or deputy to the Department Head and should have Department Head Signature Authorization.
b. Assumes the responsibility for all financial, accounting and budget issues for the department, including establishing an internal control structure with written procedures and sufficient oversight to effectively manage department activities and monitor compliance with applicable laws, regulations and policies.
c. Implements segregation of duties to separate responsibility for transaction review, transaction authorization and transaction processing and recording; ensures appropriate secondary review of these functions if appropriate segregation of duties is not feasible.
d. Responsible for departmental compliance with Mosaic delegation responsibilities for transactions.
e. Serves as CTR's key contact in the department's financial decision-making and policy processes.
f. Oversees payroll (including payroll cost reporting), budget, revenue, payee, procurement, expenditure, capital assets and internal control issues as these issues relate to Mosaic.
g. Ensures, in conjunction with the department head, that expenses, including payroll, do not exceed the appropriations in violation of M.G.L. c. 29 § 26.
h. Attends pertinent training sessions related to fiscal responsibilities within the department and obtains and provides to appropriate staff the necessary training, materials, intranet/internet access and newly issued policies and other materials to enable staff to effectively manage department fiscal activities in accordance with applicable laws, regulations, and policies.
i. Ensures that all written and electronic communications from CTR, A&F, the Office of the Treasurer, and other applicable oversight departments are disseminated to the appropriate department personnel in a timely manner.

General Counsel

a. Works with the Department Head, CFO and key state finance law compliance appointees to ensure compliance with state finance law requirements.
b. Identifies applicable state finance laws and other legal requirements and assists in the development of appropriate staff training to support staff compliance.
c. Notifies the Department Head and other appropriate staff whenever departmental activities or individual staff actions present a risk of violating state finance law or other laws and/or regulations, and assists with recommending and implementing a corrective action plan to mitigate the risk.
d. Interprets laws and regulations; drafts legislation, internal policies and procedures; reviews department specific materials and provides legal advice and other legal assistance to the Department Head and staff as designated.
e. Serves as the department's legal representative for disputes or lawsuits, including coordination with the Office of the Attorney General (AGO) or other investigatory agency in the event of litigation or an internal investigation.
f. Works with the CFO, Payroll Director, DSO, and ICO to ensure that Mosaic Administrator security roles are kept up-to-date, approved by the Department Head and filed as part of the department's internal controls.
g. Works with CFO, Payroll Director, and ICO to ensure that key state finance law compliance roles are designated by the Department Head and any changes are communicated to CTR within ten days.
h. Periodically reminds staff of the responsibilities related to security access, administrator role responsibilities, electronic signatures for Mosaic documents and the duty to comply with state finance law.
i. Ensures that all written and electronic communications from CTR, A&F, the Office of the Attorney General, the Office of the Governor, and other applicable oversight departments are disseminated to the appropriate department personnel in a timely manner.

If your agency does not have a General Counsel, please make a notation on the Key State Finance Law Compliance Roles and Responsibilities Update Form of who should receive general counsel notifications.

Internal Control Officer

a. Should be equivalent in title or rank to an assistant or deputy to the Department Head.
b. Works closely with the Department Security Officer (DSO) to ensure that Mosaic and HR/CMS security roles are updated whenever there are staff changes.
c. Fulfills requirements of M.G.L. c. 7 § 9 and Chapter 647 of the Acts of 1989, also known as the Internal Control Law.
d. Ensures that the Department has a written Internal Control Plan on file and, at least annually, evaluates the effectiveness of these internal controls and identifies risks and makes recommendations to the Department Head for changes necessary to ensure the integrity of the Department's business, including fiscal activities in Mosaic and HR/CMS.
e. Works with the CFO, Payroll Director, Security Officer and General Counsel to ensure that changes to Key State Finance Law Compliance Roles are up-to-date and are sent without delay to CTR.
f. Ensures that all written and electronic communications from CTR, the Office of the State Auditor, and other applicable oversight departments are disseminated to the appropriate Department personal in a timely manner.
g. The ICO is responsible for ensuring that the DHSA designations, Department Security Officer and key appointments are up to date, both in the department's documentation and at CTR (through designation in Mosaic).
h. Completes annual Internal Controls Certification.

Department Security Officer

a. Responsible for briefing the Department Head regarding the implications of granting Mosaic roles (in particular administrator roles) and HR/CMS security roles (in particular edit roles) and recommending security access that supports internal controls without undue administrative burdens or insufficient controls to ensure fiscal responsibility and integrity.
b. Assists department management in identifying the correct security roles for staff, employees to be designated as Department Head Authorized Signatories (DHSA), as well as obtaining approval from the Department Head for such designation.
c. Requests access and assigns roles for various enterprise systems and applications (Mosaic, HR/CMS, CIW, MobiusView, etc.) and maintains communication with CTR and the Executive Office of Technology and Security Services (EOTSS) on all related issues.
d. Coordinates with the Internal Control Officer (ICO) and Payroll Director to identify employee changes which result in any modification to their Mosaic and/or HR/CMS security access, including but not limited to all enterprise system access.
e. Prepares or supervises the preparation and approval of all security request forms, and maintains accurate records of the security roles assigned to each individual.
f. Ensures there is prompt deactivation of systems' access for users that have retired, separated from service, or had a change in duties.
g. Immediately communicates with the CTR Statewide Risk Management and Compliance Team and EOTSS for any potential fraudulent activity or cyber-attack of user profiles in HR/CMS, Mosaic, or other enterprise systems.
h. Completes the Annual Department Security Officer Review of Enterprise Security Systems for staff access. Evidence of the review must be provided to CTR's Security Unit at the end of the calendar year within 30 days of the notification.
i. Facilitate the fiscal year end Department Head Approval of Enterprise Systems Security during the Close/Open period. Evidence of the approval must be provided to CTR's Security Unit within 30 days of the notification.
j. Attends all security related meetings and training sessions, trains staff as part of the assignment and ongoing maintenance of security roles, and periodically reminds current staff of the responsibilities related to security access, electronic signatures for Mosaic transactions, and the duty to comply with state finance law.
k. Ensures that all written and electronic communications from the CTR, A&F and other applicable oversight departments are disseminated to the appropriate department personnel in a timely manner.

Backup Department Security Officer

A department must have, at a minimum, a primary and a backup DSO, with larger departments having additional back up DSOs. Backup DSOs perform the key functions as noted above when the primary DSO is unavailable. Backup DSOs must be fully trained to perform key functions.

Other Key Contacts

The positions below are also key to CTR communications but are not required to be designated as DHSA, but are required to be designated by the Department Head.

- Payroll Director
- Mosaic Liaison
- GAAP Liaison
- Single Audit Liaison

Subject to specific legislative authorization, or a supporting Interdepartmental Service Agreement (ISA), individuals in these roles may be authorized to provide shared processing services for multiple departments, provided that final approval of all transactions and other decision-making actions remains with the Department Head or authorized signatory for each of the departments for which these processing services are provided. These individuals may serve as the central contact for CTR for multiple departments in their area of expertise. Departments are reminded that pursuant to M.G.L., c. 29 § 31, all payroll expenditures must be certified as work performed for their employing department, individuals cannot be shared across departments and these individuals may not represent themselves as employees of or make any decisions for any other department other than their employing department, without specific legislative authorization.

Payroll Director

a. In accordance with CTR guidance, ensures the entire payroll operation is performed in accordance with collective bargaining agreements, Internal Revenue Service, Social Security Administration, Department of Revenue, Fair Labor Standards Act rules and regulations, CTR's Payroll Policies and Procedures, and works with the department's Human Resource Director to ensure compliance with HR directives of the Human Resources Division (HRD) Personnel Policies, if applicable, and internal HR policies and procedures.
b. Works closely with the CFO to ensure that payroll expenditures will not exceed appropriations in violation of state finance law and that employees are paid timely as required by law, and that, if appropriation shortfalls are anticipated, the necessary steps are taken (in accordance with law) to reduce department payroll obligations and expenditures to live within current appropriations.
c. Serves as the department representative in all matters regarding payroll operational issue and participates in the design, development, training and implementation of any new payroll sub-systems or interfaces.
d. Provides effective and efficient payroll customer service to employees by ensuring payroll personnel are equipped with accurate information to respond to employees' questions and problems.
e. Serves as the coordinator of determining, setting and requesting payroll assistance, identifying payroll funding problems, and managing Labor Cost Distribution defaults and adjustments as necessary.
f. Attends all HR/CMS User Group meetings, training sessions and informational seminars, and briefs department payroll personnel, CFO and other staff as appropriate.
g. Coordinates the maintenance of payroll records in accordance with the Statewide Records Retention Schedule.
h. Ensures that all written and electronic communications from CTR, A&F, HRD and other applicable oversight departments are disseminated to the appropriate department personnel in a timely manner.

Mosaic Liaison

a. Serves as the department representative in all matters regarding Mosaic operational issues, transaction processing issues, including accounting, revenue, payees, payments, and contracts; non-tax revenue management, and operational issues.
b. In cooperation with the CFO, coordinates all Mosaic training (opening, closing, etc.) sessions for department staff and briefs the department on any issues discussed at these events.
c. Coordinates the transmittal of records to be shipped to the State Records Center.
d. Ensures that all written and electronic communications from CTR and other applicable oversight departments are disseminated to the appropriate department personnel in a timely manner.

Generally Accepted Accounting Principles (GAAP) Liaison

a. Compiles information to be used in completing the annual GAAP basis financial statements (Annual Comprehensive Financial Report or ACFR).
b. Attends all GAAP training sessions and meetings, and briefs department personnel.
c. Responds to desk review and audit questions from CTR staff and/or the independent auditors in a timely manner.
d. Prepares or assists in the preparation of various requests resulting from Comptroller issued fiscal year memos or other guidance throughout the year.
e. Ensures all written and electronic communications from CTR and other applicable oversight departments are disseminated to the appropriate department personnel in a timely manner.

Single Audit Liaison

a. Serves as the contact for the department in all matters related to the Statewide Single Audit.
b. Assists the ICO to complete the annual Internal Control Certification.
c. Attends all CTR Single Audit training sessions and meetings and briefs the department.
d. Coordinates audit inquiries from outside audit groups and notifies CTR of all audit inquires.
e. Ensures that all written and electronic communication from CTR and other applicable oversight departments are disseminated to the appropriate department personnel in a timely manner.

Other Contacts not in Relation to State Finance Law

The Commonwealth of Massachusetts is undertaking the Business Enterprise System Transformation (BEST) Program, a multi-year effort to implement a comprehensive transformation of the policies, processes, and systems that support the financial and human resource operations across all 150+ agencies and entities within the Commonwealth's state governmental operations. During the Program, CTR has added two additional contacts to be designated by the department head.

BEST Point of Contact

a. The primary contact for all communications, coordination of meetings and dissemination of information to department from the BEST Program.
b. Responsible to keep agency leadership updated on the status of the BEST Program.
c. Provides the BEST Program with feedback from agency leadership.
d. Directs the BEST Program to appropriate agency contacts when necessary.

BEST Technical Point of Contact

a. Coordinates input on items such as your agency's software applications and interfaced data, other data exchanges, business intelligence/analytics and reporting needs, impacts on agency systems, operational protocols, and security concerns.
b. Responsible to collaborate with agency leadership and the agency Points of Contact to identify specific concerns and to direct the BEST Program to appropriate parties when specific information or involvement from the agency is required related to technical issues including:
    - Current system interfaces and ramification of changes to those interfaces
    - Reporting data analytics and business intelligence needs of the agency
    - Agency system changes or upgrades that may affect the Program
    - Agency unique data and system security

Other contact roles that do not require the department head to designate may be added by request of the CFO via email. This email can be sent to keycontactupdate@mass.gov.

Federal Grants Liaison (Not Required)

a. Acts as liaison between the federal awarding agency that granted the funds and CTR, who is responsible for establishing the grant in Mosaic.
b. Is responsible for all communication with the awarding agency, as well as the federal payment system.
c. Ensures that all written and electronic communications from CTR and other applicable oversight departments are disseminated to the appropriate Department personnel in a timely manner.