

**HOUSE . . . . . No. 4**

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So much of the recommendations of the State Auditor (House, No. 3) as relates to reconciling inconsistent statutory audit schedules. State Administration and Regulatory Oversight.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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An Act reconciling inconsistent statutory audit schedules.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           SECTION 1. Section 182C of chapter 6 of the General Laws, as appearing in the 2012  
2 Official Edition, is hereby amended by deleting, in line 5, the word “annual” and inserting, in  
3 line 6, after the word “accounts”, the following words:- , in accordance with generally accepted  
4 government auditing standards, as often as the auditor determines is necessary,

5           SECTION 2. Section 192 of said chapter, as so appearing, is hereby amended by  
6 deleting, in line 17, the word “annual” and inserting, in line 17, after the word “auditor” the  
7 following words:- , in accordance with generally accepted government auditing standards, as  
8 often as the auditor determines is necessary

9           SECTION 3. Section 196 of said chapter, as so appearing, is hereby amended by  
10 deleting, in line 23, the word “biennial” and inserting, in line 23, after the word “auditor” the  
11 following words:- , in accordance with generally accepted government auditing standards, as  
12 often as the auditor determines is necessary

13 SECTION 4. Section 197 of said chapter, as so appearing, is hereby amended by  
14 deleting, in line 21, the word “annual” and inserting, in line 21, after the word “auditor” the  
15 following words:- , in accordance with generally accepted government auditing standards, as  
16 often as the auditor determines is necessary

17 SECTION 5. Section 17 of chapter 6D, as appearing in the 2012 Official Edition, is  
18 hereby amended by deleting, in line 10, the word “biennial” and inserting, in line 10, after the  
19 word “auditor” the following words:- , in accordance with generally accepted government  
20 auditing standards, once every 3 years and as often as the auditor determines is necessary

21 SECTION 6. Section 36 of chapter 10, as appearing in the 2012 Official Edition, is  
22 hereby amended by deleting, in line 1, the words “conduct an annual post” and in lines 2 and 3  
23 the words “and such other special post-audits as he may deem necessary” and inserting, in line 2,  
24 after the word “commission” the following words:- , in accordance with generally accepted  
25 government auditing standards, once every 3 years as often as the auditor determines is  
26 necessary

27 SECTION 7. Section 50 of said chapter, as so appearing, is hereby amended by deleting,  
28 in line 19, the words “an annual audit be the state auditor” and inserting in place thereof the  
29 following words:- audit by the state auditor, in accordance with generally accepted government  
30 auditing standards, as often as the auditor determines is necessary

31 SECTION 8. Section 95 of chapter 13, as appearing in the 2012 Official Edition, is  
32 hereby amended by deleting, in lines 1 and 2, the words “every three years thereafter” and  
33 inserting in place thereof the following words:- as often thereafter as the auditor determines is  
34 necessary

35 SECTION 9. Section 22 of chapter 15A, as appearing in the 2012 Official Edition, is  
36 hereby amended by deleting, in line 25, the word “annual” and inserting, in line 26, after the  
37 word “auditor” the following words:- , in accordance with generally accepted government  
38 auditing standards, as often as the auditor determines is necessary

39 SECTION 10. Section 22A of said chapter, as so appearing, is hereby amended by  
40 deleting, in line 45, the word “biennially” and inserting, in line 45, after the word “auditor” the  
41 following words:- , in accordance with generally accepted government auditing standards, as  
42 often as the auditor determines is necessary

43 SECTION 11. Section 20 of chapter 15C, as appearing in the 2012 Official Edition, is  
44 hereby amended by deleting, in line 10, the word “biennial” and inserting, in line 10, after the  
45 word “auditor” the following words:- , in accordance with generally accepted government  
46 auditing standards, once every 3 years and as often as the auditor determines is necessary

47 SECTION 12. Section 29 of chapter 20, as appearing in the 2012 Official Edition, is  
48 hereby amended by deleting, in line 14, the word “annual” and inserting, in line 14, after the  
49 word “auditor” the following words:- , in accordance with generally accepted government  
50 auditing standards, as often as the auditor determines is necessary

51 SECTION 13. Section 30 of said chapter, as so appearing, is hereby amended by  
52 deleting, in line 66, the word “annual” and inserting, in line 66, after the word “auditor” the  
53 following words:- , in accordance with generally accepted government auditing standards, as  
54 often as the auditor determines is necessary

55 SECTION 14. Section 31 of said chapter, as so appearing, is hereby amended by  
56 deleting, in line 14, the word “annual” and inserting, in line 14, after the word “auditor” the

57 following words:- , in accordance with generally accepted government auditing standards, as  
58 often as the auditor determines is necessary

59 SECTION 15. Section 3J of chapter 23A, as appearing in the 2012 Official Edition, is  
60 hereby amended by deleting, in lines 42 and 43, the words “a biennial audit and examination of  
61 its audited financial statements conducted by the auditor of the commonwealth” and inserting in  
62 place thereof the following words:- submit its audited financial statements annually to the state  
63 auditor, and shall be subject to an audit by the state auditor, in accordance with generally  
64 accepted government auditing standards, as often as the auditor determines is necessary

65 SECTION 16. Section 32 of chapter 23D, as appearing in the 2012 Official Edition, is  
66 hereby amended by deleting, in line 2, the words “a biennial” and inserting, in line 2, after the  
67 word “commonwealth” the following words:- , in accordance with generally accepted  
68 government auditing standards, as often as the auditor determines is necessary

69 SECTION 17. Section 10 of chapter 23G, as appearing in the 2012 Official Edition, is  
70 hereby amended by deleting, in lines 1 and 2, the words “a biennial” and inserting, in line 2, after  
71 the word “commonwealth” the following words:- , in accordance with generally accepted  
72 government auditing standards, as often as the auditor determines is necessary

73 SECTION 18. Section 16 of chapter 23I, as appearing in the 2012 Official Edition, is  
74 hereby amended by deleting, in lines 1 and 2, the words “a biennial” and inserting, in line 2, after  
75 the word “commonwealth” the following words:- , in accordance with generally accepted  
76 government auditing standards, as often as the auditor determines is necessary

77 SECTION 19. Section 2 of chapter 23J, as appearing in the 2012 Official Edition, is  
78 hereby amended by deleting, in line 99, the words “a biennial” and inserting, in line 100, after

79 the word “commonwealth” the following words:- , in accordance with generally accepted  
80 government auditing standards, as often as the auditor determines is necessary

81 SECTION 20. Section 11 of said chapter, as so appearing, is hereby amended by  
82 deleting, in line 3, the words “a biennial” and inserting, in line 3, after the word  
83 “commonwealth” the following words:- , in accordance with generally accepted government  
84 auditing standards, as often as the auditor determines is necessary

85 SECTION 21. Section 2III of chapter 29, as appearing in the 2012 Official Edition, is  
86 hereby amended by deleting, in line 17, the words “an annual” and inserting, in line 17, after the  
87 word “auditor” the following words:- , in accordance with generally accepted government  
88 auditing standards, as often as the auditor determines is necessary

89 SECTION 22. Section 4 of chapter 29A, as appearing in the 2012 Official Edition, is  
90 hereby amended by deleting, in line 31, the word “annually” and inserting, in line 32, after the  
91 word “town” the following words:- , in accordance with generally accepted government auditing  
92 standards, as often as the auditor determines is necessary

93 SECTION 23. Section 7 of chapter 40G, as appearing in the 2012 Official Edition, is  
94 hereby amended by deleting, in lines 1 and 2, the words “an annual” and inserting, in line 2, after  
95 the word “commonwealth” the following words:- , in accordance with generally accepted  
96 government auditing standards, once every 3 years and as often as the auditor determines is  
97 necessary,

98 SECTION 24. Section 7 of chapter 40H, as appearing in the 2012 Official Edition, is  
99 hereby amended by deleting, in lines 1 and 2, the words “a biennial” and inserting, in line 2, after

100 the word “commonwealth” the following words:- , in accordance with generally accepted  
101 government auditing standards, as often as the auditor determines is necessary,

102 SECTION 25. Section 9 of chapter 40J, as appearing in the 2012 Official Edition, is  
103 hereby amended by deleting, in line 2, the words “an annual” and inserting, in line 2, after the  
104 word “commonwealth” the following words:- , in accordance with generally accepted  
105 government auditing standards, as often as the auditor determines is necessary,

106 SECTION 26. Section 12 of chapter 40J, as appearing in the 2012 Official Edition, is  
107 hereby amended by deleting, in line 1, the word “biennial” and, in line 2, the words “a biennial”  
108 and inserting, in line 2, after the word “commonwealth” the following words:- , in accordance  
109 with generally accepted government auditing standards, as often as the auditor determines is  
110 necessary,

111 SECTION 27. Section 1B of chapter 73, as appearing in the 2012 Official Edition, is  
112 hereby amended by deleting, in line 9, the word “biennial” and inserting, in line 10 after the  
113 word “auditor” the following words:- , in accordance with generally accepted government  
114 auditing standards, as often as the auditor determines is necessary

115 SECTION 28. Section 10 of said chapter, as so appearing, is hereby amended by  
116 deleting, in line 6, the word “biennially” and inserting, in line 6 after the word “auditor” the  
117 following words:- , in accordance with generally accepted government auditing standards, as  
118 often as the auditor determines is necessary

119 SECTION 29. Section 42H of chapter 74, as appearing in the 2012 Official Edition, is  
120 hereby amended by deleting, in line 4, the word “biennially” and inserting, in line 5 after the

121 word “auditor” the following words:- , in accordance with generally accepted government  
122 auditing standards, as often as the auditor determines is necessary

123 SECTION 30. Section 46B of said chapter, as so appearing, is hereby amended by  
124 deleting, in line 29, the word “biennial” and inserting, in line 30 after the word “auditor” the  
125 following words:- , in accordance with generally accepted government auditing standards, as  
126 often as the auditor determines is necessary

127 SECTION 31. Section 1A of chapter 75, as appearing in the 2012 Official Edition, is  
128 hereby amended by deleting, in line 75, the word “annual” and inserting, in line 75 after the word  
129 “auditor” the following words:- , in accordance with generally accepted government auditing  
130 standards, as often as the auditor determines is necessary

131 SECTION 32. Section 6 of said chapter, as so appearing, is hereby amended by deleting,  
132 in line 4, the word “annually” and inserting, in line 4 after the word “auditor” the following  
133 words:- , in accordance with generally accepted government auditing standards, as often as the  
134 auditor determines is necessary

135 SECTION 33. Section 14C of said chapter, as so appearing, is hereby amended by  
136 deleting, in line 29, the word “annual” and inserting, in line 30 after the word “auditor” the  
137 following words:- , in accordance with generally accepted government auditing standards, as  
138 often as the auditor determines is necessary

139 SECTION 34. Section 43 of said chapter, as so appearing, is hereby amended by  
140 deleting, in lines 59 and 60, the words “no less than once every two years” and inserting in place  
141 thereof the following words:- in accordance with generally accepted government auditing  
142 standards as often as the auditor determines is necessary

143 SECTION 35. Section 2 of chapter 128, as appearing in the 2012 Official Edition, is  
144 hereby amended by deleting, in line 93, the word “annually” and inserting in place thereof the  
145 following words:- , in accordance with generally accepted government auditing standards, as  
146 often as the auditor determines is necessary

147 SECTION 36. Said section of said chapter, as so appearing, is hereby further amended  
148 by deleting, in line 201, the word “annually” and inserting in place thereof the following words:-  
149 in accordance with generally accepted government auditing standards, as often as the auditor  
150 determines is necessary,

151 SECTION 37. Section 38B of said chapter, as so appearing, is hereby amended by  
152 deleting, in line 22, the words “an annual” and inserting, in line 23 after the word “auditor” the  
153 following words:- , in accordance with generally accepted government auditing standards, as  
154 often as the auditor determines is necessary

155 SECTION 38. Section 113 of said chapter, as so appearing, is hereby amended by  
156 deleting, in line 37, the words “a biennial” and inserting, in line 38 after the word  
157 “commonwealth” the following words:- , in accordance with generally accepted government  
158 auditing standards, as often as the auditor determines is necessary

159 SECTION 39. Section 65 of chapter 152, as appearing in the 2012 Official Edition, is  
160 hereby amended by deleting, in line 226, the words “a biennial” and inserting, in line 226 after  
161 the word “commonwealth” the following words:- , in accordance with generally accepted  
162 government auditing standards, as often as the auditor determines is necessary

163 SECTION 40. Section 12 of chapter 161B, as appearing in the 2012 Official Edition, is  
164 hereby amended by deleting, in line 1, the word “biennially” and inserting, in line 2 after the



165 word “authority” the following words:- , in accordance with generally accepted government  
166 auditing standards, once every 3 years and as often as the auditor determines is necessary,

167 SECTION 41. Section 2 of chapter 175G, as appearing in the 2012 Official Edition, is  
168 hereby amended by deleting, in line 91, the words “an annual” and inserting, in line 92 after the  
169 word “commonwealth” the following words:- , in accordance with generally accepted  
170 government auditing standards, as often as the auditor determines is necessary,

171 SECTION 42. Section 14 of chapter 176Q, as appearing in the 2012 Official Edition, is  
172 hereby amended by deleting, in line 10, the word “biennial” and inserting, in line 10 after the  
173 word “auditor” the following words:- , in accordance with generally accepted government  
174 auditing standards, once every three years and as often as the auditor determines is necessary,

175 SECTION 43. Section 11 of chapter 221A, as appearing in the 2012 Official Edition, is  
176 hereby amended by deleting, in line 21, the words “a biennial” and inserting, in line 2 after the  
177 word “commonwealth” the following words:- , in accordance with generally accepted  
178 government auditing standards, once every three years and as often as the auditor determines is  
179 necessary,

180 SECTION 44. Section 21 of chapter 465 of the acts of 1956, as amended by section 1 of  
181 chapter 384 of the acts of 1961, is hereby further amended by deleting, in the fourth sentence, the  
182 words “at least once in each fiscal year” and inserting in place thereof the following words:- , in  
183 accordance with generally accepted government auditing standards, once every 3 years and as  
184 often as the auditor determines is necessary

185 SECTION 45. Section 13 of chapter 701 of the acts of 1960, as amended by chapter 575  
186 of the acts of 1967, is hereby further amended by deleting, in the third sentence, the words “at

187 least once in each fiscal year” and inserting in place thereof the following words:- , in  
188 accordance with generally accepted government auditing standards, once every 3 years and as  
189 often as the auditor determines is necessary

190 SECTION 46. Section 15 of chapter 708 of the acts of 1966, is hereby amended by  
191 deleting the words “an annual” and inserting after the word “commonwealth” the following  
192 words:- , in accordance with generally accepted government auditing standards, once every 3  
193 years and as often as the auditor determines is necessary

194 SECTION 47. Section 16 of chapter 846 of the acts of 1974, is hereby amended by  
195 deleting the words “an annual” and inserting after the word “commonwealth” the following  
196 words:- , in accordance with generally accepted government auditing standards, as often as the  
197 auditor determines is necessary

198 SECTION 48: Section 41 of chapter 190 of the acts of 1982 is hereby amended by  
199 striking out the words “an annual” and inserting after the word “commonwealth” the following  
200 words:- , in accordance with generally accepted government auditing standards, once every 3  
201 years and as often as the auditor determines is necessary

202 SECTION 49: Section 7 of chapter 560 of the acts of 1982 is hereby amended by  
203 striking out the words “an annual” and inserting after the word “commonwealth” the following  
204 words:- , in accordance with generally accepted government auditing standards, as often as the  
205 auditor determines is necessary

206 SECTION 50: The second paragraph of subsection (o) of section 1 of chapter 240 of the  
207 acts of 1984 is hereby amended by striking out the words “an annual” and inserting after the

208 word “auditor” the following words:- , in accordance with generally accepted government  
209 auditing standards, as often as the auditor determines is necessary,

210 SECTION 51: Chapter 763 of the acts of 1985 is hereby amended by striking out the  
211 words “an annual” and inserting after the word “auditor” the following words:- , in accordance  
212 with generally accepted government auditing standards, as often as the auditor determines is  
213 necessary

214 SECTION 52. Section 21 of chapter 78 of the acts of 1988 is hereby repealed.

215 SECTION 53. Section 22 of chapter 78 of the acts of 1988 is hereby repealed.

216 SECTION 54. Section 23 of chapter 78 of the acts of 1988 is hereby repealed.

217 SECTION 55. Section 24 of chapter 78 of the acts of 1988 is hereby repealed.

218 SECTION 56. Section 10 of chapter 506 of the acts of 1990 is hereby repealed.