

HOUSE No. 7

So much of the recommendations of the State Auditor (House, No. 3) as relates to modernizing state auditing. State Administration and Regulatory Oversight.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act modernizing state auditing.

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 12 of chapter 11 of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by inserting after “the department may require the
3 production of books, documents, vouchers” the following - electronically stored data

4 SECTION 2. Section 12 of chapter 11 of the General Laws, as appearing in the 2012
5 Official Edition, is hereby amended by inserting after “The department of the state auditor is
6 hereby authorized to inspect, review or audit, in conformity with generally accepted government
7 auditing standards, the accounts, books, records” the following – electronically stored data

8 SECTION 3. Section 12 of chapter 11 of the General Laws, as appearing in the 2012
9 Official Edition, is hereby amended by inserting after “In addition, any grant, contract or
10 agreement between said vendors and any other entity providing goods or services to said
11 vendors, that is specifically related to and funded by, the vendor's direct contract with the

12 commonwealth, shall include a clause providing the state auditor with access to said other
13 entity's accounts, books, records” the following – electronically stored data

14 SECTION 4. Section 12 of chapter 11 of the General Laws, as appearing in the 2012
15 Official Edition, is hereby amended by inserting after “for said purpose the authorized officers
16 and employees of said department of the state auditor shall have access to such records at
17 reasonable times and said department may require the production of books, documents,
18 vouchers, reports” the following – electronically stored data

19 SECTION 5. Section 12 of chapter 11 of the General Laws, as appearing in the 2012
20 Official Edition, is hereby amended by inserting as “The department of the state auditor is hereby
21 further authorized to inspect, review, or audit the accounts, funds, books, records” the following
22 – electronically stored data

23 SECTION 6. Section 17 of chapter 11 of the General Laws, as appearing in the 2012
24 Official Edition, is hereby amended by inserting in subsection 2 after “production of books,
25 documents” the following – electronically stored data

26 SECTION 7. Section 17 of chapter 11 of the General Laws, as appearing in the 2012
27 Official Edition, is hereby amended by inserting in subsection 3 after “papers” the following –
28 electronically stored data

29 SECTION 8. Section 17 of chapter 11 of the General Laws, as appearing in the 2012
30 Official Edition, is hereby amended by inserting in subsection 4 after “records” the following –
31 electronically stored data

32 SECTION 9. Section 17 of chapter 11 of the General Laws, as appearing in the 2012
33 Official Edition, is hereby amended by inserting in subsection 9 after “records” the following –
34 electronically stored data

35 SECTION 10. Section 17 of chapter 11 of the General Laws, as appearing in the 2012
36 Official Edition, is hereby amended by inserting in subsection 10 after “records” the following –
37 electronically stored data

38 SECTION 11. Section 17 of chapter 11 of the General Laws, as appearing in the 2012
39 Official Edition, is hereby amended by inserting in subsection 11 after “records” the following –
40 including electronically stored data

41 SECTION 12. Section 17 of chapter 11 of the General Laws, as appearing in the 2012
42 Official Edition, is hereby amended by inserting in subsection 12 after “records” the following –
43 electronically stored data