

**SENATE . . . . . No. 2096**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Marc R. Pacheco***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

**An Act improving government accountability.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Marc R. Pacheco</i>	<i>First Plymouth and Bristol</i>	
<i>State Auditor Suzanne M. Bump</i>	<i>State House Room 230</i>	<i>2/9/2021</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>5/7/2021</i>

**SENATE . . . . . No. 2096**

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By Mr. Pacheco, a petition (accompanied by bill, Senate, No. 2096) of Marc R. Pacheco and State Auditor Suzanne M. Bump for legislation to improve government accountability. State Administration and Regulatory Oversight.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
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An Act improving government accountability.

*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 2 of chapter 11 of the General Laws, as appearing in the 2016  
2 Official Edition, is hereby amended by deleting, in line 2, the word “him”.

3           SECTION 2. Section 2 of said chapter, as so appearing, is hereby amended by deleting,  
4 in line 3, the word “him” and inserting, in line 3, after the word “by” the following words:- "the  
5 state auditor".

6           SECTION 3. Section 2 of said chapter, as so appearing, is hereby amended by inserting,  
7 in line 4, after the word “the” the following word:- "state".

8           SECTION 4. Section 2 of said chapter, as so appearing, is hereby amended by deleting,  
9 in line 5, the word “his” and inserting, in line 5, after the word “of” the following word:- "the".

10          SECTION 5. Section 2 of said chapter, as so appearing, is hereby amended by deleting,  
11 in line 10, the word “his”.

12 SECTION 6. Section 5 of said chapter, as so appearing, is hereby amended by deleting,  
13 in lines 2, 3, and 4, the words “a second, third and fourth deputy auditor, administrator of field  
14 operations of state audits and an administrator of field operations of authority audits” and  
15 inserting, in line 2, after the word “remove” the following words:- "deputy auditors".

16 SECTION 7. Section 6 of said chapter, as so appearing, is hereby amended by deleting,  
17 in lines 2, 3, 4, and 5, the words “Said employees shall be organized in five divisions, namely,  
18 the division of state audits, the division of authority audits, the division of federal audits, the  
19 division of contract audits and the division of local mandates.”.

20 SECTION 8. Section 6B of said chapter, as so appearing, is hereby amended by inserting  
21 in line 12 after the word “C” the following words:- "and the significant financial impacts under  
22 this section".

23 SECTION 9. Section 6B of said chapter, as so appearing, is hereby amended by deleting,  
24 in line 19, the words “every five years”.

25 SECTION 10: Section 6B of said chapter, as so appearing, is hereby amended by  
26 inserting, in line 21, after the word “towns.” the following words:- "The division shall also  
27 review every five years newly enacted laws and administrative regulations which have a  
28 significant financial impact upon cities and towns.".

29 SECTION 11. Section 6B of said chapter, as so appearing, is hereby amended by  
30 deleting, in line 23, the word “or” and inserting, in line 24, after the word “expenditures” the  
31 following words:- ", or grant or increase exemptions from local taxation".

32 SECTION 12. Section 6B of said chapter, as so appearing, is hereby amended by  
33 inserting after the fourth paragraph the following paragraph:- "Administrative agencies when  
34 adopting, repealing, or amending any rule or regulation that may have an impact on the cities and  
35 towns of the commonwealth shall provide the division with a copy of the local impact statement  
36 as described in Executive Order Number 145."

37 SECTION 13: Section 12 of said chapter, as so appearing, is hereby amended by  
38 deleting, in lines 6 and 7, the words "and, for" and inserting, in line 6, following the word  
39 "revenue" the following words:- ". For".

40 SECTION 14: Section 12 of said chapter, as so appearing, is hereby amended by  
41 inserting, in line 9, after the word "times" the following words:- ", as determined by the state  
42 auditor,".

43 SECTION 15: Section 12 of said chapter, as so appearing, is hereby amended by  
44 inserting, in line 9, after the words "require the" the following word:- "timely".

45 SECTION 16: Section 12 of said chapter, as so appearing, is hereby amended by  
46 inserting, in line 9, after the word "production" the following words:- ", as determined by the  
47 state auditor, but not later than ten business days following any request,".

48 SECTION 17: Section 12 of said chapter, as so appearing, is hereby amended by  
49 inserting, in line 10, after the word "documents," the following words:- "physical records,  
50 forms,".

51 SECTION 18: Section 12 of said chapter, as so appearing, is hereby amended by  
52 inserting, in line 10, after the word "records" the following words:- ", including but not limited to

53 electronic data, electronic databases, electronic applications, and electronic systems in their  
54 native format, including any personally identifiable information, protected health information, or  
55 other confidential information contained therein,".

56 SECTION 19: Section 12 of said chapter, as so appearing, is hereby amended by  
57 deleting, in lines 10 and 11, the words "to any matter within the scope of" and inserting, in line  
58 10, after the word "relating" the following words:- "in any way to".

59 SECTION 20: Section 12 of said chapter, as so appearing, is hereby amended by  
60 deleting, in line 12, the words "returns. In" and inserting, in line 12, after the word "tax" the  
61 following words:- "returns.

62 In".

63 SECTION 21: Section 12 of said chapter, as so appearing, is hereby amended by  
64 deleting, in lines 17, 18, and 19, the words "; provided, however, that each entity shall be audited  
65 at least once every 3 years and an entity shall be subject to audit as often as the state auditor  
66 determines it necessary. The" and inserting, in line 17, after the word "entities" the following  
67 words:- ". The state auditor shall audit each entity as often as determined by the state auditor, but  
68 not less than once every five years, based upon an identification of risk in statewide processes or  
69 programs or agency specific operations and activities.

70 The".

71 SECTION 22: Section 12 of said chapter, as so appearing, is hereby amended by  
72 deleting, in line 23, the words "within the scope of any such" and inserting, in line 22, after the  
73 word "records" the following words:- "relating in any way to an".

74 SECTION 23: Section 12 of said chapter, as so appearing, is hereby amended by  
75 deleting, in line 26, the words “States. In any audit report of” and inserting, in line 26, after the  
76 word “United” the following words:- "States.

77 For all audits issued by the department of the state auditor where it has identified findings  
78 relative to".

79 SECTION 24: Section 12 of said chapter, as so appearing, is hereby amended by  
80 deleting, in lines 30, 31, and 32, the following words “issued by the department of the state  
81 auditor, wherein there appears adverse or critical audit results, the state auditor may require a  
82 response, in writing, to such audit results.” and inserting, in line 30, after the word “court,” the  
83 following words:- "the auditee shall provide a written response to the department of the state  
84 auditor."

85 SECTION 25: Section 12 of said chapter, as so appearing, is hereby amended by  
86 inserting, in line 33, after the word “shall” the following words:- "contain a detailed description  
87 of the auditee’s plans to address the findings and recommendations contained in the audit report,  
88 and shall".

89 SECTION 26: Section 12 of said chapter, as so appearing, is hereby amended by  
90 deleting, in lines 34, 35, 36, 37, 38, 39, 40, 41, and 42, the words “A copy of the response shall  
91 be filed with the appropriate secretariat, the secretary of administration and finance, the  
92 cognizant executive board in the case of an authority, and the house and senate committees on  
93 ways and means. The state auditor shall notify the appropriate secretariat, the secretary of  
94 administration and finance, the cognizant executive board in the case of an authority, and the

95 house and senate committees on ways and means in the event of an agency's failure to respond  
96 or of the filing of unresponsive answers.".

97 SECTION 27: Section 12 of said chapter, as so appearing, is hereby amended by  
98 deleting, in lines 44 and 45, the following words "examine; provided, however, that in" and  
99 inserting, in line 44, after the word "to" the following words:- "examine.

100 The department of the state auditor may require a corrective action plan. The state auditor  
101 may prescribe forms and issue guidelines governing an auditee's corrective action plan. If the  
102 final audit report issued by the department of the state auditor requires a corrective action plan,  
103 the head of the entity audited shall file the corrective action plan within the timeframe required  
104 by the state auditor. The auditee's corrective action plan shall be filed with the state auditor, the  
105 governor, the president and minority leader of the senate, the speaker and minority leader of the  
106 house of representatives, and the chairman and ranking minority members of the senate  
107 committee on post audit and oversight, and the chairman and ranking minority members of the  
108 house committee on post audit and oversight.

109 In".

110 SECTION 28: Section 12 of said chapter, as so appearing, is hereby amended by  
111 deleting, in line 61, the following words "county. On" and inserting, in line 61, after the word  
112 "or" the following words:- "county.

113 On".

114 SECTION 29: Section 12 of said chapter, as so appearing, is hereby amended by  
115 deleting, in line 69, the words “fraud. The” and inserting, in line 69, after the word “involve” the  
116 following words:- "fraud.

117 The".

118 SECTION 30: Section 12 of said chapter, as so appearing, is hereby amended by  
119 inserting, in line 72, after the word “books,” the following word:- "physical".

120 SECTION 31: Section 12 of said chapter, as so appearing, is hereby amended by  
121 inserting, in line 72, after the word “records” the following words:- ", documents, forms,".

122 SECTION 32: Section 12 of said chapter, as so appearing, is hereby amended by  
123 inserting, in line 72, after the word “activities” the following words:- ", including but not limited  
124 to electronic data, electronic databases, electronic applications, and electronic systems in their  
125 native format, including any personally identifiable information, protected health information, or  
126 other confidential information contained therein,".

127 SECTION 33: Section 12 of said chapter, as so appearing, is hereby amended by  
128 inserting, in line 77, after the word “necessary” the following words:- " , as determined by the  
129 state auditor,".

130 SECTION 34: Section 12 of said chapter, as so appearing, is hereby amended by  
131 inserting, in line 91, after the words “activities,” the following words:- "as defined in this  
132 paragraph,".



133 SECTION 35: Section 12 of said chapter, as so appearing, is hereby amended by  
134 deleting, in line 92, the words “vendor. The” and inserting, in line 92, the following words:-  
135 "vendor.

136 The".

137 SECTION 36: Section 12 of said chapter, as so appearing, is hereby amended by  
138 inserting, in line 101, after the word “the” the following word:- "timely".

139 SECTION 37: Section 12 of said chapter, as so appearing, is hereby amended by  
140 inserting, in line 101, after the word “production” the following words:- ", as determined by the  
141 state auditor, but not later than ten business days following any request,".

142 SECTION 38: Section 12 of said chapter, as so appearing, is hereby amended by  
143 inserting, in line 101, after the word “documents,” the following words:- "physical records,  
144 forms,".

145 SECTION 39: Section 12 of said chapter, as so appearing, is hereby amended by  
146 inserting, in line 102, after the word “records” the following words:- ", including but not limited  
147 to electronic data, electronic databases, electronic applications, and electronic systems in their  
148 native format, including any personally identifiable information, protected health information, or  
149 other confidential information contained therein,".

150 SECTION 40: Section 12 of said chapter, as so appearing, is hereby amended by  
151 deleting, in lines 102 and 103, the words “to any matter within the scope of such” and inserting,  
152 in line 102, after the word “relating” the following words:- "in any way to an".

153 SECTION 41: Section 12 of said chapter, as so appearing, is hereby amended by  
154 inserting, in line 105, after the word “books,” the following word:- "physical".

155 SECTION 42: Section 12 of said chapter, as so appearing, is hereby amended by  
156 deleting, in line 105, the following word:- "and".

157 SECTION 43: Section 12 of said chapter, as so appearing, is hereby amended by  
158 inserting, in line 105, after the word “activities,” the following words:- "documents, and forms,  
159 including but not limited to electronic data, electronic databases, electronic applications, and  
160 electronic systems in their native format, including any personally identifiable information,  
161 protected health information, or other confidential information contained therein,".

162 SECTION 44: Section 12 of said chapter, as so appearing, is hereby amended by  
163 deleting, in lines 106 and 107, the words “to any matter within the scope of the” and inserting, in  
164 line 106, after the word “relating” the following words:- "in any way to an".

165 SECTION 45. Section 16 of said chapter, as so appearing, is hereby amended by deleting,  
166 in line 4, the words “and shall devote his entire time” and inserting, in line 4, after the word  
167 “experience” the following words:- ". The director’s time shall be devoted entirely".

168 SECTION 46. Section 16 of said chapter, as so appearing, is hereby amended by deleting,  
169 in line 5, the word “he” and inserting, in line 5, after the word “as” the following words:- "the  
170 state auditor".

171 SECTION 47. Section 17 of said chapter, as so appearing, is hereby amended by  
172 inserting, in line 6, after the word “assistance” the following words:- ", or any other agency or  
173 department,".

174 SECTION 48. Section 17 of said chapter, as so appearing, is hereby amended by  
175 inserting, in line 7, after the word “said” the following words:- "agencies or".

176 SECTION 49: Section 17 of said chapter, as so appearing, is hereby amended by  
177 inserting, in line 21, after the word “services” the following words:- ", and any other agency or  
178 department administering any assistance program,".

179 SECTION 50. Section 17 of said chapter, as so appearing, is hereby amended by deleting,  
180 in line 22, the words “records and accounts” and inserting, in line 22, after the word “such” the  
181 following words:- "physical records, forms, vouchers, and other records, including but not  
182 limited to electronic data, electronic databases, electronic applications, and electronic systems in  
183 their native format, including any personally identifiable information, protected health  
184 information, or other confidential information contained therein".

185 SECTION 51. Section 17 of said chapter, as so appearing, is hereby amended by deleting,  
186 in line 23, the words “and may require the production of books, documents and vouchers”.