

HOUSE No. 5105

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, November 14, 2024.

The committee on Rules, reports, under the provisions of House Rule 7C, that the accompanying Order to amend House Rule 85A (House, No. 5105), ought to be adopted.

For the committee,

WILLIAM C. GALVIN

HOUSE No. 5105

The Commonwealth of Massachusetts



House of Representatives,

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

1 *Ordered,* That the rules of the House of Representatives for the 2023-2024 legislative
2 session be amended by striking out Rule 85A and inserting in place thereof the following rule:-
3 85A. (a) The House Business Manager, upon receipt of the recommendation of the state auditor
4 pursuant to subsection (b), shall provide that an outside, independent financial audit of House
5 financial accounts be conducted for each fiscal year upon receipt of the fiscal year end
6 appropriation activity with balance report from the comptroller of the Commonwealth. The
7 outside, independent financial audit shall be conducted in accordance with the standards for
8 audits of governmental organizations, programs, activities and functions, commonly referred to
9 as the “Generally Accepted Government Auditing Standards (GAGAS)” or “Yellow Book,”
10 published by the Comptroller General of the United States. The House Business Manager shall
11 provide the independent auditor with requested financial documents for such financial audit. A

12 copy of the completed outside, independent financial audit shall be filed with the Clerk of the
13 House and the state auditor and shall be posted on the website of the General Court.

14 (b) The House Business Manager shall annually request that the state auditor recommend
15 a private, independent auditing firm to conduct the independent financial audit of House
16 financial accounts required by subsection (a). The state auditor shall, within 30 days of the
17 House Business Manager's request, recommend to the House Business Manager a private,
18 independent auditing firm from the list of private, independent auditing firms on the appropriate
19 statewide procurement contract established by the operational services division. The House
20 Business Manager shall execute a contract with the private, independent auditing firm
21 recommended by the state auditor pursuant to a statewide procurement contract established by
22 the operational services division. If the state auditor fails to recommend a private, independent
23 auditing firm to serve as the independent auditor of House financial accounts within 30 days of
24 receiving a request from the House Business Manager, then the House Business Manager shall
25 retain a private, independent auditing firm from the appropriate statewide procurement contract
26 established by the operational services division.

27 (c) The provisions of this rule shall apply to fiscal years beginning on July 1, 2025.