

HOUSE No. 6

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

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 2022
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:-

34 Administrative agencies when adopting, repealing, or amending any rule or regulation
35 that may have an impact on the cities and towns of the commonwealth shall provide the division
36 with a copy of the local impact statement as described in Executive Order Number 145.

37 SECTION 13: Section 12 of said chapter, as so appearing, is hereby amended by
38 inserting, in line 5, following the word “court” the following words:- and the general court itself,

39 SECTION 14: Section 12 of said chapter, as so appearing, is hereby amended by
40 deleting, in lines 6 and 7, the words “and, for” and inserting, in line 6, following the word
41 “revenue” the following words:- . For

42 SECTION 15: Section 12 of said chapter, as so appearing, is hereby amended by
43 inserting, in line 9, after the word “times” the following words:- , as determined by the state
44 auditor,

45 SECTION 16: Section 12 of said chapter, as so appearing, is hereby amended by
46 inserting, in line 9, after the words “require the” the following word:- timely

47 SECTION 17: Section 12 of said chapter, as so appearing, is hereby amended by
48 inserting, in line 9, after the word “production” the following words:- , as determined by the
49 state auditor, but not later than ten business days following any request,

50 SECTION 18: Section 12 of said chapter, as so appearing, is hereby amended by
51 inserting, in line 10, after the word “documents,” the following words:- physical records, forms,

52 SECTION 19: Section 12 of said chapter, as so appearing, is hereby amended by
53 inserting, in line 10, after the word “records” the following words:- , including but not limited to
54 electronic data, electronic databases, electronic applications, and electronic systems in their
55 native format, including any personally identifiable information, protected health information, or
56 other confidential information contained therein,

57 SECTION 20: Section 12 of said chapter, as so appearing, is hereby amended by
58 deleting, in lines 10 and 11, the words “to any matter within the scope of” and inserting, in line
59 10, after the word “relating” the following words:- in any way to

60 SECTION 21: Section 12 of said chapter, as so appearing, is hereby amended by
61 deleting, in line 12, the words “returns. In” and inserting, line 12, after word “tax’ the following
62 words:-returns.

63 In

64 SECTION 22: Section 12 of said chapter, as so appearing, is hereby amended by
65 deleting, in lines 17, 18, and 19, the words “; provided, however, that each entity shall be audited
66 at least once every 3 years and an entity shall be subject to audit as often as the state auditor
67 determines it necessary. The” and inserting, in line 17, after the word “entities” the following
68 words:- . The state auditor shall audit each entity as often as determined by the state auditor, but
69 not less than once every five years, based upon an identification of risk in statewide processes or
70 programs or agency specific operations and activities.

71 The

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

75 SECTION 24: Section 12 of said chapter, as so appearing, is hereby amended by
76 deleting, in line 26, the words “States. In any audit report of” and inserting, in line 26, after the
77 word “United” the following words:- States.

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

80 SECTION 25: Section 12 of said chapter, as so appearing, is hereby amended by
81 deleting, in lines 30, 31, and 32, the following words “issued by the department of the state
82 auditor, wherein there appears adverse or critical audit results, the state auditor may require a
83 response, in writing, to such audit results.” and inserting, in line 30, after the word “court,” the
84 following words:- the auditee shall provide a written response to the department of the state
85 auditor.

86 SECTION 26: Section 12 of said chapter, as so appearing, is hereby amended by
87 inserting, in line 33, after the word “shall” the following words:- contain a detailed description
88 of the auditee’s plans to address the findings and recommendations contained in the audit report,
89 and shall

90 SECTION 27: Section 12 of said chapter, as so appearing, is hereby amended by
91 deleting, in lines 34, 35, 36, 37, 38, 39, 40, 41, and 42, the words “A copy of the response shall
92 be filed with the appropriate secretariat, the secretary of administration and finance, the
93 cognizant executive board in the case of an authority, and the house and senate committees on

94 ways and means. The state auditor shall notify the appropriate secretariat, the secretary of
95 administration and finance, the cognizant executive board in the case of an authority, and the
96 house and senate committees on ways and means in the event of an agency's failure to respond
97 or of the filing of unresponsive answers.”

98 SECTION 28: Section 12 of said chapter, as so appearing, is hereby amended by
99 deleting, in lines 44 and 45, the following words “examine; provided, however, that in” and
100 inserting, in line 44, after the word “to” the following words:- examine.

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

110 In

111 SECTION 29: Section 12 of said chapter, as so appearing, is hereby amended by
112 deleting, in line 61, the following words “county. On” and inserting, in line 61, after the word
113 “or” the following words:- county.

114 On

115 SECTION 30: Section 12 of said chapter, as so appearing, is hereby amended by
116 deleting, in line 69, the words “fraud. The” and inserting, in line 69, after the word “involve” the
117 following words:- fraud.

118 The

119 SECTION 31: Section 12 of said chapter, as so appearing, is hereby amended by
120 inserting, in line 72, after the word “books,” the following word:- physical

121 SECTION 32: Section 12 of said chapter, as so appearing, is hereby amended by
122 inserting, in line 72, after the word “records” the following words:- , documents, forms,

123 SECTION 33: Section 12 of said chapter, as so appearing, is hereby amended by
124 inserting, in line 72, after the word “activities” the following words:- , including but not limited
125 to electronic data, electronic databases, electronic applications, and electronic systems in their
126 native format, including any personally identifiable information, protected health information, or
127 other confidential information contained therein,

128 SECTION 34: Section 12 of said chapter, as so appearing, is hereby amended by
129 inserting, in line 77, after the word “necessary” the following words:- , as determined by the
130 state auditor,

131 SECTION 35: Section 12 of said chapter, as so appearing, is hereby amended by
132 inserting, in line 91, after the words “activities,” the following words:- as defined in this
133 paragraph,

134 SECTION 36: Section 12 of said chapter, as so appearing, is hereby amended by
135 deleting, in line 92, the words “vendor. The” and inserting, in line 92, the following words:-
136 vendor.

137 The

138 SECTION 37: Section 12 of said chapter, as so appearing, is hereby amended by
139 inserting, in line 101, after the word “the” the following word:- timely

140 SECTION 38: Section 12 of said chapter, as so appearing, is hereby amended by
141 inserting, in line 101, after the word “production” the following words:- , as determined by the
142 state auditor, but not later than ten business days following any request,

143 SECTION 39: Section 12 of said chapter, as so appearing, is hereby amended by
144 inserting, in line 101, after the word “documents,” the following words:- physical records, forms,

145 SECTION 40: 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 41: 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 42: Section 12 of said chapter, as so appearing, is hereby amended by
154 inserting, in line 105, after the word “books,” the following words:- physical

155 SECTION 43: Section 12 of said chapter, as so appearing, is hereby amended by
156 deleting, in line 105, the following word:- and

157 SECTION 44: 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 45: 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 46: Section 16 of said chapter, as so appearing, is hereby amended by
166 deleting, in line 4, the words “and shall devote his entire time” and inserting, in line 4, after the
167 word “experience” the following words:- . The director’s time shall be devoted entirely

168 SECTION 47: Section 16 of said chapter, as so appearing, is hereby amended by
169 deleting, in line 5, the word “he” and inserting, in line 5, after the word “as” the following
170 words:- the state auditor

171 SECTION 48: 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 49: 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 50: 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 51: Section 17 of said chapter, as so appearing, is hereby amended by
180 deleting, in line 22, the words “records and accounts” and inserting, in line 22, after the word
181 “such” the following words:- physical records, forms, vouchers, and other records, including but
182 not limited to electronic data, electronic databases, electronic applications, and electronic
183 systems in their native format, including any personally identifiable information, protected health
184 information, or other confidential information contained therein

185 SECTION 52: Section 17 of said chapter, as so appearing, is hereby amended by
186 deleting, in line 23, the words “and may require the production of books, documents and
187 vouchers”