



DIANA DIZOGLIO
AUDITOR

The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

STATE HOUSE, ROOM 230
BOSTON, MASSACHUSETTS 02133

TEL (617) 727-2075
FAX (617) 727-3014

January 26, 2026

BY EMAIL

M. Patrick Moore Jr.
First Assistant Attorney General
Office of the Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

Re: Appointment of Special Assistant Attorneys General for the Office of the State Auditor

Dear Pat:

I am writing to formally request the appointment of George W. Vien, Nicholas J. Ramacher, and Pietro A. Conte of Donnelly, Conroy & Gelhaar, LLP ("DCG") as Special Assistant Attorneys General ("SAAG") to represent the Office of the State Auditor ("OSA") in its dispute with the General Court of Massachusetts ("General Court"). As you are aware, in November 2024, the voters of the Commonwealth granted the OSA the express authority under M.G.L. c. 11, § 12 to audit the "[G]eneral [C]ourt itself." On January 6, 2025, the OSA served the General Court with requests for documents concerning the General Court's "accounts, programs, activities, and functions." To date, the General Court has refused to comply with those document requests—thus preventing the OSA from fulfilling its statutory duties.

Since January 9, 2025, the OSA has been engaged with the Office of the Attorney General ("AGO"), seeking assistance with the enforcement of its audit of the General Court. The AGO itself has declined to initiate litigation on the OSA's behalf. But in an August 4, 2025 letter to the OSA, the AGO instead proposed the idea of appointing a SAAG to pursue such litigation. As part of the proposal, the AGO requested—among other things—that the OSA provide a precise description of: the full scope of the proposed audit of the General Court; the documents requested as part of the audit; the OSA's position on whether core legislative

functions would be the subject of the audit; and the cause of action that the OSA intends to bring against the General Court. Thereafter, in a letter dated October 15, 2025, we once again provided such information to the AGO and requested that outside counsel be permitted to pursue litigation on the OSA's behalf.

As has been the AGO's pattern throughout this protracted process, the AGO sent another letter, dated October 30, 2025, that yet again repeated the same questions to the OSA regarding the cause of action that we intend to bring and the defendants we intend to sue—all of which have been previously asked by the AGO and previously answered by the OSA. Our office continues to have grave concerns with respect to the troubling conflict of interest issues and the attorney-client relationship that is supposed to exist between our offices in connection with this matter. We also have serious concerns with the AGO's documented public opposition to our efforts surrounding this audit and the enforcement of the law with respect to the OSA's authority to audit the General Court. There is a very real possibility that the AGO will represent the General Court against the OSA. Nonetheless, we will again answer your questions.

To be clear, the OSA office is seeking to bring a single justice complaint against the Speaker of the House, Senate President, House Clerk, and Senate Clerk to compel the production of the requested records under M.G.L. c. 11, § 12, in connection with our statutorily authorized audit of the General Court. The AGO's letter also raised the issue of legislative privilege for the first time, which can only be viewed as a red herring and irrelevant hypothetical that is unrelated to the issues that are the subject of our audit and dispute with the General Court. My office has repeatedly stated—and indeed, your office has acknowledged—that the audit and associated requests only pertain to taxpayer-funded administrative and financial activities and records, which would not and cannot infringe on any applicable privilege under Massachusetts General Laws and the Constitution.

Lastly, pursuant to written guidance from the State Ethics Commission, 930 CMR 6.13(4) “allow[s] the attorneys who are appointed by the AGO as a SAAG to be paid by Mr. Minogue as long as they comply with the provisions of the Massachusetts Rules of Professional Conduct.” As my office has stated before, the OSA maintains complete control and independence in decision-making authority and has full faith that DCG has fulfilled, and will continue to fulfill, all of its ethical and professional obligations, including those with respect to the confidentiality of information, as prescribed by the Massachusetts Rules of Professional Conduct, including, but not limited to Rules 1.6, 1.8 (f), and 5.04 (c), and memorialized in the engagement letter between the OSA and DCG. We need this appointment only due to the AGO's failure to enforce the law itself and to represent our office and the people of Massachusetts.

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First Assistant Attorney General
Office of the Attorney General
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Accordingly, we seek the formal appointment of George W. Vien, Nicholas J. Ramacher, and Pietro A. Conte as SAAGs to represent the OSA in litigation against the General Court—at no expense to the taxpayers of the Commonwealth—to enforce the OSA’s statutory duties pursuant to M.G.L. c. 11, § 12, and more specifically, the current audit of the General Court.

Due to the serious nature of the conflict and the more than year-long delay, we ask that the AGO provide us with a resolution to this matter no later than Friday, January 30, 2026.

Sincerely,

A handwritten signature in cursive script that reads "Michael Leung-Tat".

Michael Leung-Tat
Deputy Auditor & General Counsel