



DIANA DIZOGLIO
AUDITOR

The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

STATE HOUSE, ROOM 230
BOSTON, MASSACHUSETTS 02133

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December 5, 2024

Representative Ronald Mariano, Speaker of the House
24 Beacon Street, Room 356
Boston, MA 02133

Senator Karen E. Spilka, Senate President
24 Beacon Street, Room 332
Boston, MA 02133

Dear Speaker Mariano and President Spilka:

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, we will be conducting a performance audit of the Massachusetts General Court (House, Senate, and Joint Legislative Committees).

The Generally Accepted Government Auditing Standards, commonly referred to as the “Yellow Book,” are issued by the United States Government Accountability Office. The standards apply to both financial and performance audits of government agencies. Our audit will be conducted in accordance with these standards and will cover all of the topics we were unable to fully review in our previous audit, due to your refusal to participate in the audit process. Our work will start with a review of high-risk areas, such as state contracting and procurement procedures, the use of taxpayer-funded nondisclosure agreements, and a review of your balance forward line item - including a review of all relevant financial receipts and information.

Section 12 of Chapter 11 of the General Laws requires organizations being audited to provide our audit team with books, documents, and other records pertaining to the audit areas. We may also make inquiries regarding audit issues with the members of your staff responsible for the functions involved in this audit and request, from management, written confirmation of statements your staff made to us during the audit. We ask that all requested records and information be made available to us within 72 hours of the date of request.

At the completion of our audit, we will provide you with a draft copy of our audit report for your review and comments. Your comments should be forwarded to us within 15 days of notification. Also, if you would like a formal exit meeting, please request the meeting at this time.

Please respond with some potential dates for an entrance conference to be scheduled.

Sincerely,

A handwritten signature in cursive script that reads "Diana DiZoglio".

Diana DiZoglio
Auditor of the Commonwealth

Cc: Representative Aaron Michlewitz, Chairperson, House Committee on Ways and Means
Representative Ann-Margaret Ferrante, Vice Chairperson, House Committee on Ways and Means
Representative William C. Galvin, Chairperson, House Committee on Rules
Representative John J. Mahoney, Chairperson, House Committee on Post Audit and Oversight
Steven T. James, House Clerk
Senator Michael J. Rodrigues, Chairperson, Senate Committee on Ways and Means
Senator Cindy F. Friedman, Vice Chairperson, Senate Committee on Ways and Means
Senator Joan B. Lovely, Chairperson, Senate Committee on Rules
Senator Marc R. Pacheco, Chairperson, Senate Committee on Post Audit and Oversight
Michael D. Hurley, Senate Clerk