



The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

STATE HOUSE, BOSTON 02133

SUZANNE M. BUMP, ESQ
AUDITOR

November 2, 2016

TEL: 617-727-2075

The Honorable Steven James
Clerk of the House of Representatives
State House, Room 145
Boston, MA 02133

Dear Mr. James:

Pursuant to Section 33 of Chapter 30 of the Massachusetts General Laws, I hereby submit the following legislation for the 2016-2017 legislative session:

AN ACT RECONCILING INCONSISTENT STATUTORY AUDIT SCHEDULES

This bill would bring all Massachusetts laws pertaining to the audit mandate of the Office of the State Auditor into accordance with the current statutory requirements for the frequency of audits.

AN ACT TO IMPROVE OVERSIGHT OF STATE GOVERNMENT

This bill would grant the Office of the State Auditor access to tax returns for the purpose of conducting oversight of the performance of state agencies and programs.

AN ACT IMPROVING THE INTERNAL CONTROLS WITHIN STATE AGENCIES

This bill clarifies the roles of the Office of the Comptroller and the Office of the State Auditor with regard to mandated internal control plans for state agencies.

AN ACT MODERNIZING STATE AUDITING

This bills modernizes the list of records agencies and programs must produce to the Office of the State Auditor and its Bureau of Special Investigations by including electronically stored data.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "SMB", written over a printed name.

Suzanne M. Bump



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AN ACT RECONCILING INCONSISTENT STATUTORY AUDIT SCHEDULES

*Be it enacted by the Senate and House of Representatives in General Court assembled,
and by the authority of the same, as follows:*

SECTION 1. Section 182C of chapter 6 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 5, the word "annual" and inserting, in line 6, after the word "accounts", the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary,

SECTION 2. Section 192 of said chapter, as so appearing, is hereby amended by deleting, in line 17, the word "annual" and inserting, in line 17, after the word "auditor" the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 3. Section 196 of said chapter, as so appearing, is hereby amended by deleting, in line 23, the word "biennial" and inserting, in line 23, after the word "auditor" the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 4. Section 197 of said chapter, as so appearing, is hereby amended by deleting, in line 21, the word "annual" and inserting, in line 21, after the word "auditor" the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 5. Section 17 of chapter 6D, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 10, the word "biennial" and inserting, in line 10, after the word "auditor" the following words:- , in accordance with generally accepted government auditing standards, once every 3 years and as often as the auditor determines is necessary

SECTION 6. Section 36 of chapter 10, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 1, the words "conduct an annual post" and in lines 2 and 3 the words "and such other special post-audits as he may deem necessary" and inserting, in line 2, after the word "commission" the following words:- , in accordance with generally accepted government auditing standards, once every 3 years as often as the auditor determines is necessary

SECTION 7. Section 50 of said chapter, as so appearing, is hereby amended by deleting, in line 19, the words “an annual audit be the state auditor” and inserting in place thereof the following words:- audit by the state auditor, in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 8. Section 95 of chapter 13, as appearing in the 2012 Official Edition, is hereby amended by deleting, in lines 1 and 2, the words “every three years thereafter” and inserting in place thereof the following words:- as often thereafter as the auditor determines is necessary

SECTION 9. Section 22 of chapter 15A, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 25, the word “annual” and inserting, in line 26, after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 10. Section 22A of said chapter, as so appearing, is hereby amended by deleting, in line 45, the word “biennially” and inserting, in line 45, after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 11. Section 20 of chapter 15C, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 10, the word “biennial” and inserting, in line 10, after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, once every 3 years and as often as the auditor determines is necessary

SECTION 12. Section 29 of chapter 20, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 14, the word “annual” and inserting, in line 14, after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 13. Section 30 of said chapter, as so appearing, is hereby amended by deleting, in line 66, the word “annual” and inserting, in line 66, after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 14. Section 31 of said chapter, as so appearing, is hereby amended by deleting, in line 14, the word “annual” and inserting, in line 14, after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 15. Section 3J of chapter 23A, as appearing in the 2012 Official Edition, is hereby amended by deleting, in lines 42 and 43, the words “a biennial audit and examination of its audited financial statements conducted by the auditor of the commonwealth” and inserting in place thereof the following words:- submit its audited financial statements annually to the state auditor, and shall be subject to an audit by the state auditor, in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 16. Section 32 of chapter 23D, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 2, the words “a biennial” and inserting, in line 2, after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 17. Section 10 of chapter 23G, as appearing in the 2012 Official Edition, is hereby amended by deleting, in lines 1 and 2, the words “a biennial” and inserting, in line 2, after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 18. Section 16 of chapter 23I, as appearing in the 2012 Official Edition, is hereby amended by deleting, in lines 1 and 2, the words “a biennial” and inserting, in line 2, after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 19. Section 2 of chapter 23J, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 99, the words “a biennial” and inserting, in line 100, after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 20. Section 11 of said chapter, as so appearing, is hereby amended by deleting, in line 3, the words “a biennial” and inserting, in line 3, after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 21. Section 2III of chapter 29, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 17, the words “an annual” and inserting, in line 17, after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 22. Section 4 of chapter 29A, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 31, the word “annually” and inserting, in line 32, after the word “town” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 23. Section 7 of chapter 40G, as appearing in the 2012 Official Edition, is hereby amended by deleting, in lines 1 and 2, the words “an annual” and inserting, in line 2, after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, once every 3 years and as often as the auditor determines is necessary,

SECTION 24. Section 7 of chapter 40H, as appearing in the 2012 Official Edition, is hereby amended by deleting, in lines 1 and 2, the words “a biennial” and inserting, in line 2, after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary,

SECTION 25. Section 9 of chapter 40J, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 2, the words “an annual” and inserting, in line 2, after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary,

SECTION 26. Section 12 of chapter 40J, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 1, the word “biennial” and, in line 2, the words “a biennial” and inserting, in line 2, after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary,

SECTION 27. Section 1B of chapter 73, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 9, the word “biennial” and inserting, in line 10 after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 28. Section 10 of said chapter, as so appearing, is hereby amended by deleting, in line 6, the word “biennially” and inserting, in line 6 after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 29. Section 42H of chapter 74, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 4, the word “biennially” and inserting, in line 5 after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 30. Section 46B of said chapter, as so appearing, is hereby amended by deleting, in line 29, the word “biennial” and inserting, in line 30 after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 31. Section 1A of chapter 75, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 75, the word “annual” and inserting, in line 75 after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 32. Section 6 of said chapter, as so appearing, is hereby amended by deleting, in line 4, the word “annually” and inserting, in line 4 after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 33. Section 14C of said chapter, as so appearing, is hereby amended by deleting, in line 29, the word “annual” and inserting, in line 30 after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 34. Section 43 of said chapter, as so appearing, is hereby amended by deleting, in lines 59 and 60, the words “no less than once every two years” and inserting in place thereof the following words:- in accordance with generally accepted government auditing standards as often as the auditor determines is necessary

SECTION 35. Section 2 of chapter 128, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 93, the word “annually” and inserting in place thereof the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 36. Said section of said chapter, as so appearing, is hereby further amended by deleting, in line 201, the word “annually” and inserting in place thereof the following words:- in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary,

SECTION 37. Section 38B of said chapter, as so appearing, is hereby amended by deleting, in line 22, the words “an annual” and inserting, in line 23 after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 38. Section 113 of said chapter, as so appearing, is hereby amended by deleting, in line 37, the words “a biennial” and inserting, in line 38 after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 39. Section 65 of chapter 152, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 226, the words “a biennial” and inserting, in line 226 after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 40. Section 12 of chapter 161B, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 1, the word “biennially” and inserting, in line 2 after the word “authority” the following words:- , in accordance with generally accepted government auditing standards, once every 3 years and as often as the auditor determines is necessary,

SECTION 41. Section 2 of chapter 175G, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 91, the words “an annual” and inserting, in line 92 after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary,

SECTION 42. Section 14 of chapter 176Q, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 10, the word “biennial” and inserting, in line 10 after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, once every three years and as often as the auditor determines is necessary,

SECTION 43. Section 11 of chapter 221A, as appearing in the 2012 Official Edition, is hereby amended by deleting, in line 21, the words “a biennial” and inserting, in line 2 after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, once every three years and as often as the auditor determines is necessary,

SECTION 44. Section 21 of chapter 465 of the acts of 1956, as amended by section 1 of chapter 384 of the acts of 1961, is hereby further amended by deleting, in the fourth sentence, the words “at least once in each fiscal year” and inserting in place thereof the following words:- , in accordance with generally accepted government auditing standards, once every 3 years and as often as the auditor determines is necessary

SECTION 45. Section 13 of chapter 701 of the acts of 1960, as amended by chapter 575 of the acts of 1967, is hereby further amended by deleting, in the third sentence, the words “at least once in each fiscal year” and inserting in place thereof the following words:- , in accordance with generally accepted government auditing standards, once every 3 years and as often as the auditor determines is necessary

SECTION 46. Section 15 of chapter 708 of the acts of 1966, is hereby amended by deleting the words “an annual” and inserting after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, once every 3 years and as often as the auditor determines is necessary

SECTION 47. Section 16 of chapter 846 of the acts of 1974, is hereby amended by deleting the words “an annual” and inserting after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 48: Section 41 of chapter 190 of the acts of 1982 is hereby amended by striking out the words “an annual” and inserting after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, once every 3 years and as often as the auditor determines is necessary

SECTION 49: Section 7 of chapter 560 of the acts of 1982 is hereby amended by striking out the words “an annual” and inserting after the word “commonwealth” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 50: The second paragraph of subsection (o) of section 1 of chapter 240 of the acts of 1984 is hereby amended by striking out the words “an annual” and inserting after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary,

SECTION 51: Chapter 763 of the acts of 1985 is hereby amended by striking out the words “an annual” and inserting after the word “auditor” the following words:- , in accordance with generally accepted government auditing standards, as often as the auditor determines is necessary

SECTION 52. Section 21 of chapter 78 of the acts of 1988 is hereby repealed.

SECTION 53. Section 22 of chapter 78 of the acts of 1988 is hereby repealed.

SECTION 54. Section 23 of chapter 78 of the acts of 1988 is hereby repealed.

SECTION 55. Section 24 of chapter 78 of the acts of 1988 is hereby repealed.

SECTION 56. Section 10 of chapter 506 of the acts of 1990 is hereby repealed.



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AN ACT TO IMPROVE OVERSIGHT OF STATE GOVERNMENT

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 21 of chapter 62C of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting in subsection (b), after paragraph (27), the following new paragraph:-

(29) notwithstanding any special or general law to the contrary, including without limitation section 12 of chapter 11 and section 20 of chapter 62C, the state auditor's access to tax returns and related tax records already in the possession of the Department of Revenue, but excluding information provided to the commonwealth by other federal and state tax agencies where such access is precluded by law or agreement, necessary for the audit of the Massachusetts Department of Revenue or an audit of any agencies or programs that use tax returns and related tax records to determine program eligibility, including but not limited to audits of child support enforcement oversight, review of municipal tax receipts, and public benefits wage matching, provided that the identity of any specific taxpayer, any audit workpapers associated with any specific taxpayer, and any tax return or related document filed by a specific taxpayer shall be deemed to be confidential information and not a public record, shall not be included in any published audit report, and shall be maintained as confidential information in accordance with government auditing standards as established by the Comptroller General of the United States, and provided further that any such audit shall be conducted for the sole purposes of evaluating the performance of the state agency or program, and not for the purpose of auditing any specific taxpayer.

SECTION 2. Section 12 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking, after "or section 13," the following - except tax returns

SECTION 3. Section 12 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking, after "records and activities," the following - except tax returns



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AN ACT IMPROVING THE INTERNAL CONTROLS WITHIN STATE AGENCIES

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 9A of chapter 7A of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by deleting lines 9 through 14, the second paragraph.

SECTION 2. Chapter 7A of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting, after section 19, the following new section:-

Section 20. Notwithstanding any general or special law to the contrary, the comptroller, in consultation with the state auditor, shall publish regulations to establish reporting requirements as well as internal control standards which shall define the minimum level of quality acceptable for internal control systems in operation throughout the various state agencies and departments and shall constitute the criteria against which such internal control systems will be evaluated. Internal control systems, the components of which should include an internal control plan, a risk assessment, policies, procedures and training requirements, for the various state agencies and departments of the Commonwealth shall be developed, documented and readily accessible in accordance with internal control guidelines established by the office of the comptroller.

Within each agency there shall be an official, equivalent in title or rank to an assistant or deputy to the department head, whose responsibility, in addition to his regularly assigned duties, shall be to ensure that the agency has written documentation of its internal control system on file. Said official shall, annually, or more often as conditions warrant, evaluate the effectiveness of the agency's internal control system and establish and implement changes necessary to ensure that: (1) the documentation of all internal control systems is readily available for examination by the comptroller, the secretary of administration and finance and the state auditor, (2) the results of audits and recommendations to improve departmental internal controls are promptly evaluated by the agency management, (3) timely and appropriate corrective actions are effected by the agency management in response to an audit and (4), all actions determined by the agency management as necessary to correct or otherwise resolve matters will be addressed by the agency in their budgetary request to the general court.

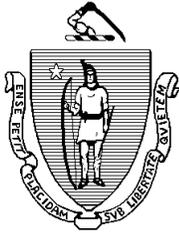
The comptroller shall prepare and update from time to time a training program, which the office shall publish on its official website, a program which shall provide a general introduction and training on the requirements of this section.

SECTION 3. Chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting, after section 12, the following two new sections:-

Section 12A. In coordination with the comptroller of the commonwealth and regulations established pursuant to section 20 of chapter 7A, all unaccounted for variances, losses, shortages, intentional violation of general laws governing commonwealth financial system operations and controls, or thefts of funds or property shall be immediately reported to the state auditor's office, who shall review the matter. Said auditor shall consider the materiality, risk, and nature of the matter reported, as well as the nature and extent of past reports involving the entity, to determine the level of review. Should a formal review be initiated, said auditor shall report to appropriate management and law enforcement officials a determination of the amount involved and the internal control weakness that contributed to or caused the condition. Said auditor shall then make recommendations to the agency official overseeing the internal control system and other appropriate management officials. The recommendations of said auditor shall address the correction of the conditions found and the necessary internal control policies and procedures that must be modified. The agency oversight official and the appropriate management officials shall immediately implement policies and procedures necessary to prevent a recurrence of the problems identified.

Section 12B. A commonwealth authority defined in section 1 of Chapter 29 performing a public function that does not receive direct appropriations from the commonwealth, not otherwise subject to the jurisdiction of the comptroller, but subject to audit under section 12 of chapter 11, is required to comply with all the requirements of section 20 of chapter 7A.

SECTION 4. Section 50 of chapter 12 of the General Laws, as appearing in the 2012 official Edition, is hereby amended by deleting, in line 3, the words "chapter 647 of the acts of 1989" and inserting in place thereof the following words:- section 20 of chapter 7A and section 12A of chapter 11



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AN ACT MODERNIZING STATE AUDITING

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 12 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after "the department may require the production of books, documents, vouchers" the following - electronically stored data

SECTION 2. Section 12 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after "The department of the state auditor is hereby authorized to inspect, review or audit, in conformity with generally accepted government auditing standards, the accounts, books, records" the following – electronically stored data

SECTION 3. Section 12 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after "In addition, any grant, contract or agreement between said vendors and any other entity providing goods or services to said vendors, that is specifically related to and funded by, the vendor's direct contract with the commonwealth, shall include a clause providing the state auditor with access to said other entity's accounts, books, records" the following – electronically stored data

SECTION 4. Section 12 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after "for said purpose the authorized officers and employees of said department of the state auditor shall have access to such records at reasonable times and said department may require the production of books, documents, vouchers, reports" the following – electronically stored data

SECTION 5. Section 12 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting as "The department of the state auditor is hereby further authorized to inspect, review, or audit the accounts, funds, books, records" the following – electronically stored data

SECTION 6. Section 17 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting in subsection 2 after "production of books, documents" the following – electronically stored data

SECTION 7. Section 17 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting in subsection 3 after “papers” the following – electronically stored data

SECTION 8. Section 17 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting in subsection 4 after “records” the following – electronically stored data

SECTION 9. Section 17 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting in subsection 9 after “records” the following – electronically stored data

SECTION 10. Section 17 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting in subsection 10 after “records” the following – electronically stored data

SECTION 11. Section 17 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting in subsection 11 after “records” the following – including electronically stored data

SECTION 12. Section 17 of chapter 11 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting in subsection 12 after “records” the following – electronically stored data