# OFFICE OF THE STATE AUDITOR \_\_\_\_\_\_ DIANA DIZOGLIO

Official Audit Report - Issued December 27, 2024

Massachusetts Commission on the Status of Women For the period January 1, 2021 through December 31, 2023



# OFFICE OF THE STATE AUDITOR \_\_\_\_\_\_ DIANA DIZOGLIO

December 27, 2024

Shaitia Spruell, Executive Director Massachusetts Commission on the Status of Women 1 Ashburton Place 16th Floor, Suite 16220 Boston, MA 02108

Dear Ms. Spruell:

I am pleased to provide to you the results of the enclosed performance audit of the Massachusetts Commission on the Status of Women. As is typically the case, this report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, January 1, 2021 through December 31, 2023. As you know, my audit team discussed the contents of this report with agency managers. This report reflects those comments.

I appreciate you and all your efforts at the Massachusetts Commission on the Status of Women. The cooperation and assistance provided to my staff during the audit went a long way toward a smooth process. Thank you for encouraging and making available your team. I am available to discuss this audit if you or your team has any questions.

Best regards,

Diana DiZoglio

Auditor of the Commonwealth

cc: Mary-dith Tuitt, Chair of the Massachusetts Commission on the Status of Women

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### **EXECUTIVE SUMMARY**

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of the Massachusetts Commission on the Status of Women (MCSW) for the period January 1, 2021 through December 31, 2023.

The purpose of our audit was to determine whether MCSW complied with the annual reporting requirements on the results of its findings, activities, and recommendations of the preceding year on matters concerning women; developed and implemented policies and procedures to ensure that newly appointed and reappointed commissioners provided MCSW with signed Certificates of Receipt of Open Meeting Law materials as required by Section 20(h) of Chapter 30 of the General Laws; and ensured that MCSW newly appointed and reappointed commissioners completed the Conflict of Interest Law online training course<sup>1</sup> as required by Section 28 of Chapter 268A of the General Laws.

Below is a summary of our findings, the effects of those findings, and our recommendations, with links to each page listed.

Finding 1 Page <u>10</u>	MCSW did not always submit its annual reports in a timely manner, thereby precluding timely review by the Governor and the clerks of the House of Representatives and Senate.
Effect	If MCSW does not submit its annual reports to the Governor and the clerks of the House of Representatives and Senate on time, then these governing bodies will not have the information necessary to adequately review MCSW's findings and activities for the preceding year. This could negatively affect MCSW's ability to identify issues and advocate for legislation to advance the interests of women and girls in the Commonwealth. In addition, without this oversight, MCSW is also at greater risk of inappropriate spending on activities that do not align with its mission.
Recommendation Page <u>11</u>	MCSW should ensure that it submits its annual report in a timely manner to the Governor and to the clerks of the House of Representatives and Senate.
Finding 2 Page <u>11</u>	MCSW did not ensure that all commissioners had signed certificates of receipt of Open Meeting Law materials and completed Open Meeting Law training.
Effect	Without evidence that newly appointed or reappointed commissioners receive the Open Meeting Law materials and complete the training within the required time frames, there is an elevated risk that commissioners may be unaware of their responsibilities and could potentially violate the law.

<sup>1.</sup> The training program provides employees who are subject to the Conflict of Interest Law with information on how the law governs situations where their public responsibilities conflict with personal interests. These situations include receipt of gifts, favoritism toward family or friends, and decisions benefiting personal financial interests. The training explains how to recognize and properly address these situations.

Recommendation Page <u>12</u>	MCSW should continually monitor its compliance with the Open Meeting Law material certification and training requirements.
Finding 3 Page <u>13</u>	MCSW did not ensure that all commissioners completed the required Conflict of Interest Law training.
Effect	Without completing the training, commissioners could inadvertently commit ethical violations, potentially negatively impacting the reputation and effectiveness of MCSW.
Recommendation Page <u>14</u>	MCSW should implement monitoring controls to ensure that it adheres to its policies and procedures and complies with the Conflict of Interest Law training requirements.

Although not within the scope of our original objectives, we identified activities that we believe warrant commendation, which we outlined in the <u>Other Matters</u> section of this report. This specifically pertains to the Massachusetts Equal Pay Act, which was co-authored by MCSW, as well as MCSW's report on the impact of COVID-19 on women of color.

#### **OVERVIEW OF AUDITED ENTITY**

The Massachusetts Commission on the Status of Women (MCSW) was established by Section 66 of Chapter 3 of the Massachusetts General Laws as an independent agency that is not subject to the control of any other Commonwealth department or agency. MCSW operates under the direction of a 19-member board of commissioners whose members serve three-year terms. In accordance with Section 66 of Chapter 3 of the General Laws, five commissioners are appointed by the Governor, four are appointed by the Speaker of the Massachusetts House of Representatives, four are appointed by the President of the Massachusetts Senate, and six are appointed by the Massachusetts Caucus of Women Legislators.<sup>2</sup>

According to MCSW's page on the Mass.gov website,

The purpose of the Commission is to advance women and girls toward full equity in all areas of life and to promote rights and opportunities for all women and girls. The mission of the Commission is to provide a permanent, effective voice for women and girls across Massachusetts. The Commission stands for fundamental freedoms, basic human rights and the full enjoyment of life for all women and girls throughout their lives.

The MCSW page on the Mass.gov website states that in order to accomplish this mission, MCSW is authorized to perform a variety of activities, such as the following:

- Advise executive and legislative bodies on the effect of proposed legislation on women
- Inform leaders of business, education, health care, state and local governments and the communications media of issues pertaining to women
- Provide referrals and serve as a resource of information on issues pertaining to women
- Identify and recommend qualified women for positions at all levels of government
- Promote and facilitate collaboration among local women's commissions and among women's organizations in the state
- Serve as a liaison between government and private interest groups concerned with issues affecting women
- Assess programs and practices in all state agencies as they affect women.

<sup>2.</sup> According to its website, "the Massachusetts Caucus of Women Legislators was established in 1975 with a mission to enhance the economic status and equality of women and to encourage and support women in all levels of government."

MCSW has 11 regional commissions<sup>3</sup> that help expand MCSW's reach. MCSW's website states,

Regional Commissions are comprised of 9–13 volunteer members who have had prior experience working towards the improvement of the status of women and exist to provide a positive and effective voice for women and girls in their respective regions. Regional Commissions' duties include studying, reviewing, and reporting on the status of women and girls in the county; promoting and facilitating collaboration among local women and girl serving organizations; recommending policies that benefit women to agencies, officers of the state, and local government; and holding fact-finding hearings and other public forums as it may deem necessary. . . .

Commissioners are drawn from diverse . . . racial, ethnic, religious, age, sexual orientation, gender identification, and socio-economic backgrounds [throughout the state].

As of December 31, 2023, MCSW had seven full-time employees and 12 paid interns who support MCSW's programs and events. MCSW's annual state appropriations were approximately \$1.2 million in fiscal year 2023, including supplemental funding awarded at the end of fiscal year 2022, and \$486,700 in fiscal year 2022.

## **Annual Reporting**

Section 66 of Chapter 3 of the General Laws states the following:

The commission shall conduct an ongoing study of all matters concerning women and shall be guided by the tenets of the Platform for Action of the United Nations Fourth World Conference on Women held in Beijing, China in September, 1995. In furtherance of that responsibility, the commission shall: (a) study, review and report on the status of women in the commonwealth; (b) inform leaders of business, education, health care, state and local governments and the communications media of issues pertaining to women; (c) serve as a liaison between government and private interest groups concerned with issues affecting women; (d) serve as a clearinghouse for information on issues pertaining to women; (e) identify and recommend qualified women for appointive positions at all levels of government, including boards and commissions, as the commission deems necessary and appropriate; (f) assess programs and practices in all state agencies as they affect women, as the commission deems necessary and appropriate; (q) advise executive and legislative bodies on the effect on women of proposed legislation, as the commission deems necessary and appropriate; and (h) promote and facilitate collaboration among local women's commissions and among women's organizations in the state, as the commission deems necessary and appropriate. The commission shall annually, on or before June 2, report the results of its findings and activities of the preceding year and its recommendations to the governor and to the clerks of the senate and house of representatives.

<sup>3.</sup> MCSW's website lists the regional commissions based on the geographic areas they represent, as follows: Berkshire County, Bristol County, the Cape and Islands, Eastern Regional, Essex County, Hampden County, Hampshire-Franklin, MetroWest, Plymouth County, Upper Middlesex, and Worcester County.

# **Open Meeting Law**

Section 20(h) of Chapter 30A of the General Laws states the following:

Within 2 weeks of qualification for office, all persons serving on a public body shall certify, on a form prescribed by the attorney general, the receipt of a copy of the open meeting law, regulations promulgated under section 25 and a copy of the educational materials prepared by the attorney general explaining the open meeting law and its application under section 19.

In addition, the MCSW Policy Manual states, "Commissioners are also required to attend an open meeting law training within 30 days of their appointment (and re-appointment) to the MCSW or any regional CSW."

#### **Conflict of Interest Law**

Section 28 of Chapter 268A of the General Laws states,

The state ethics commission shall prepare and update from time to time the following online training programs, which the commission shall publish on its official website: (1) a program which shall provide a general introduction to the requirements of this chapter; and (2) a program which shall provide information on the requirements of this chapter applicable to former state, county, and municipal employees. Every state, county, and municipal employee shall, within 30 days after becoming such an employee, and every 2 years thereafter, complete the online training program. Upon completion of the online training program, the employee shall provide notice of such completion to be retained for 6 years by the appropriate employer.

# **AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY**

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of the Massachusetts Commission on the Status of Women (MCSW) for the period January 1, 2021 through December 31, 2023.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

Objective		Conclusion
1.	Did MCSW ensure that its annual report was submitted on time to the Governor and the clerks of the House of Representatives and Senate as required by Section 66(3) of Chapter 3 of the General Laws?	No; see Finding <u>1</u>
2.	Did MCSW establish and implement policies and procedures to ensure that its newly appointed and reappointed commissioners provided a signed Certificate of Receipt of Open Meeting Law materials as required by Section 20(h) of Chapter 30A of the General Laws?	No; see Finding <u>2</u>
3.	Did MCSW ensure that its newly appointed and reappointed commissioners completed Conflict of Interest Law training as required by Section 28 of Chapter 268A of the General Laws?	No; see Finding <u>3</u>

To accomplish our audit objectives, we gained an understanding of the internal controls that we determined to be relevant to our objectives by reviewing MCSW's policies, procedures, and internal control plan and by interviewing MCSW staff members and officials.

To obtain sufficient, appropriate evidence to address our audit objectives, we performed the procedures described below.

# **Submission of Annual Reports**

To determine whether MCSW submitted its annual report to the required government bodies, in accordance with Section 66 of Chapter 3 of the General Laws, we requested emails sent to the required government bodies for each year within the audit period. We examined the emails sent to the Governor,

the House clerk, and the Senate clerk's office, which included a copy of MCSW's annual report for each year within the audit period. We determined whether the emails were sent to the required government bodies on or before the required deadline of June 2.

See Finding 1 for issues we identified in MCSW's submission of its annual report by the required deadline.

# **Open Meeting Law Compliance**

To determine whether MCSW established and implemented policies and procedures to ensure that all its newly appointed and reappointed commissioners provided a signed certificate of receipt of the Open Meeting Law materials, we inspected the MCSW Policy Manual to ensure that the requirements of Section 20(h) of Chapter 30A of the General Laws were implemented in agency policy. We interviewed MCSW officials and determined that, for the period January 1, 2021 through December 31, 2021, MCSW did not consistently track whether newly appointed and reappointed commissioners provided their certificates of receipt of the Open Meeting Law materials and completion of training requirements.

To determine MCSW's compliance with the Open Meeting Law during the period January 1, 2022 through December 31, 2023, we took the following actions:

- We obtained the commissioner list of all commissioners, which tracked when commissioners were appointed/reappointed and terminated, listing a total of 88 regional and state commissioners.
- We judgmentally selected a random, nonstatistical<sup>4</sup> sample of 20 commissioners and requested their signed certificates of receipt of Open Meeting Law materials and completion of the Open Meeting Law training online course.
- We determined whether the newly appointed and reappointed commissioners provided their certifications of their receipt of Open Meeting Law materials within two weeks of these commissioners' qualifying for office.
- We determined whether newly appointed and reappointed commissioners provided their certification of completion of the Open Meeting Law online training course within the required 30 days of qualifying for office.

<sup>4.</sup> Auditors use judgmental (i.e., nonstatistical) sampling to select items for audit testing when a population is very small, the population items are not similar enough, or there are specific items in the population that the auditors want to review. Auditors use their knowledge and judgment to select the most appropriate sample. For example, an auditor might select items from areas of high risk. The results of testing using judgmental sampling cannot be used to make conclusions or projections about entire populations; however, they can be used to identify specific issues, risks, or weaknesses.

See Finding  $\underline{2}$  for issues identified in ensuring that these requirements were completed within the required time frame by newly appointed and reappointed commissioners.

# **Conflict of Interest Law Training Compliance**

To determine whether MCSW ensured that its newly appointed and reappointed commissioners completed the Conflict of Interest Law training as required by Section 28 of Chapter 268A of the General Laws, we interviewed MCSW officials and determined that, for the period January 1, 2021 through December 31, 2021, MCSW did not consistently track completion of Conflict of Interest Law training requirements.

To determine whether MCSW ensured that newly appointed and reappointed commissioners completed Conflict of Interest Law training in the required time frame during the period January 1, 2022 through December 31, 2023, we took the following actions:

- We obtained a MCSW spreadsheet of commissioner appointments, listing a total of 88 regional and state commissioners.
- We judgmentally selected a random, nonstatistical sample of 20 commissioners and requested the certificates of completion of the Conflict of Interest Law online training course.
- We determined whether MCSW received commissioners' certificates of completion of the Conflict of Interest Law online training course within 30 days of these commissioners' qualifying for office.

See Finding <u>3</u> for issues identified in ensuring that newly appointed and reappointed commissioners completed the training in the required time frame.

We used nonstatistical sampling methods for testing and, therefore, did not project the results of our testing to any population.

# **Data Reliability Assessment**

To determine the reliability of data on the MCSW spreadsheet of commissioner appointments during the audit period, we interviewed management employees who were responsible for the source data. Further, we used electronic spreadsheet functionality to identify hidden cells and rows, duplicate records, and blank fields and noted no exceptions. To determine the completeness of the MCSW spreadsheet of commissioner appointments, we selected a random sample of 20 commissioners from the commissioner spreadsheet and compared information from the list, such as each commissioner's name, appointing

body, town/city, county, and appointment start and end dates, to each commissioner's letter of appointment from the appointing body. We also selected a random sample of 20 commissioners from the commissioners' letters of appointment who were appointed and reappointed during the audit period and compared the same information to the spreadsheet of commissioner appointments for agreement.

Based on the results of our data reliability assessment procedures, we determined that the MCSW spreadsheet of commissioner appointments data was sufficiently reliable for the purposes of our audit.

#### **DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE**

1. The Massachusetts Commission on the Status of Women did not always submit its annual reports in a timely manner, thereby precluding timely review by the Governor and the clerks of the House of Representatives and Senate.

The Massachusetts Commission on the Status of Women (MCSW) did not always submit its annual reports for fiscal years 2021, 2022, and 2023 to the Governor and to the Clerks of the House of Representatives and Senate in a timely manner. For fiscal year 2021, MCSW submitted its annual report to the Governor and the clerks of the House of Representatives and Senate 49 days late. For fiscal years 2022 and 2023, MCSW submitted its annual report to the Governor 7 and 12 days late, respectively.

If MCSW does not submit its annual reports to the Governor and the clerks of the House of Representatives and Senate on time, then these governing bodies will not have the information necessary to adequately review MCSW's findings and activities for the preceding year. This could negatively affect MCSW's ability to identify issues and advocate for legislation to advance the interests of women and girls in the Commonwealth. In addition, without this oversight, MCSW is also at greater risk of inappropriate spending on activities that do not align with its mission.

#### **Authoritative Guidance**

Section 66(3) of Chapter 3 of the Massachusetts General Laws states,

[MCSW] shall annually, on or before June 2, report the results of its findings and activities of the preceding year and its recommendations to the governor and to the clerks of the Senate and House of Representatives.

#### **Reasons for Issue**

MCSW told us about the following reasons for the untimely submissions of its annual reports:

- For fiscal year 2021, MCSW declined to provide a reason because the individual responsible is no longer with MCSW.
- For fiscal year 2022, the email bounced back upon submission, and this was not discovered until after seven days.
- For fiscal year 2023, MCSW submitted a request to extend the deadline for the annual report, which is awaiting approval as of the date of this audit report.

#### **Recommendation**

MCSW should ensure that it submits its annual report in a timely manner to the Governor and to the clerks of the House of Representatives and Senate.

### **Auditee's Response**

In 2021, the Commission and the Commonwealth were still grappling with the pandemic. During this period, our Executive Director was transitioning out and assisting MCSW in the search for a new Executive Director. As a result, we are unable to provide a specific reason for the delayed report submission.

In 2022, as the new Executive Director, I relied on the enabling language and assistance from the Commissioners to submit the report. Unfortunately, we were unaware that the contact email for the Governor's Office was incorrect. This issue was corrected for [fiscal year (FY)] 2024. Both the FY2022 and FY2023 Annual Reports were submitted on time to the Clerks of the House and Senate. To prevent future issues, we have implemented a procedure for MCSW Staff to regularly review and update recipient contact information within our internal contact tracking system. Additionally, MCSW will submit a legislative amendment request to change the due date of the annual report to July 31. This change will provide adequate time to compile the end-of-fiscal-year activities of the State and Regional Commissions. The current June 2 due date does not accommodate the full fiscal year's activities, which extend to June 30.

# **Auditor's Reply**

Based on its response, MCSW is taking measures to address our concerns regarding this matter. As part of our post-audit review process, we will follow up on this matter in approximately six months.

2. The Massachusetts Commission on the Status of Women did not ensure that all commissioners had signed certificates of receipt of Open Meeting Law materials and completed Open Meeting Law training.

For the period January 1, 2021 through December 31, 2021, MCSW did not consistently track commissioners' completion of Open Meeting Law materials certification and training requirements by newly appointed and reappointed commissioners.

Additionally, during the period January 1, 2022 through December 31, 2023, MCSW did not ensure that it received Certificates of Receipt of Open Meeting Law **materials** from 9 out of the 20 commissioners sampled. Of the 11 commissioners who provided certificates, 10 did not complete them within the required two weeks of qualifying for office. Out of 20 MCSW commissioners, 11 did not complete the required Open Meeting Law **training**. Of these 9 commissioners in our sample who completed the training, 5 did not complete it within the required 30 days of qualifying for office.

Without evidence that newly appointed or reappointed commissioners receive the Open Meeting Law materials and complete the training within the required time frames, there is an elevated risk that commissioners may be unaware of their responsibilities and could potentially violate the law.

#### **Authoritative Guidance**

Section 20(h) of Chapter 30A of the General Laws states,

Within 2 weeks of qualification for office, all persons serving on a public body shall certify, on a form prescribed by the attorney general, the receipt of a copy of the open meeting law, regulations promulgated under section 25 [of Chapter 30A of the General Laws] and a copy of the educational materials prepared by the attorney general explaining the open meeting law and its application under section 19 [of Chapter 30A of the General Laws]. Unless otherwise directed or approved by the attorney general, the appointing authority, city or town clerk or the executive director or other appropriate administrator of a state or regional body, or their designees, shall obtain certification from each person upon entering service and shall retain it subject to the applicable records retention schedule where the body maintains its official records. The certification shall be evidence that the member of a public body has read and understands the requirements of the open meeting law and the consequences of violating it.

According to the MCSW Policy Manual, "Additionally, Commissioners are also required to attend an open meeting law training within 30 days of their appointment (and re-appointment) to the MCSW or any regional CSW."

#### **Reasons for Issue**

MCSW officials told us that the issue was because of the commissioners' oversight in providing certificates regarding receipt of Open Meeting Law materials and completion of training. Although MCSW has established policies and procedures as corrective actions based on the findings from our 2020 audit (Audit Report No. 2020-1458-3S), these measures were only implemented in January 2022.

#### Recommendation

MCSW should continually monitor its compliance with the Open Meeting Law material certification and training requirements.

# **Auditee's Response**

Since the audit review period commenced, MCSW has revised its Ethics Policies, issued a new Open Meeting Law (OML) Guide and materials to all commissioners, and requested signed receipts. We have established new procedures requiring all commissioners to receive updated materials from the Attorney General's Office upon their revision and during onboarding at appointment and

reappointment. Commissioners now receive a welcome letter at the time of appointment and reappointment outlining next steps, including being sworn in and completing ethics training for open meeting law and conflict of interest. In June 2024, MCSW approved a revised Policy Manual, which includes the Ethics Training Policy, and requested commissioners sign a receipt of the revised manual. Completion of these requirements is now tracked centrally within the agency's . . . site by MCSW staff and reviewed regularly.

# **Auditor's Reply**

Based on its response, MCSW is taking measures to address our concerns regarding this matter. As part of our post-audit review process, we will follow up on this matter in approximately six months.

# 3. The Massachusetts Commission on the Status of Women did not ensure that all commissioners completed the required Conflict of Interest Law training.

For the period January 1, 2021 through December 31, 2021, MCSW did not consistently track the completion of Conflict of Interest Law training requirements.

For the period January 1, 2022 through December 31, 2023, MCSW could not provide the required Conflict of Interest Law training certificates for 5 out of 20 MCSW commissioners sampled. Of the 15 commissioners who provided the certificates of completion, 10 did not complete them within the required 30 days of qualifying for office.

Without completing the training, commissioners could inadvertently commit ethical violations, potentially negatively impacting the reputation and effectiveness of MCSW.

#### **Authoritative Guidance**

Section 28 of Chapter 268A of the General Laws states, "Every state, county, and municipal employee shall, within 30 days after becoming such an employee, and every 2 years thereafter, complete the online training program."

#### **Reasons for Issue**

MCSW told us that the issue was because of the commissioners' oversight in providing the Conflict of Interest Law training certificates. MCSW did not have internal controls to ensure that newly appointed and reappointed commissioners completed training in the required time frame and submitted the evidence of completion to them.

#### Recommendation

MCSW should implement monitoring controls to ensure that it adheres to its policies and procedures and complies with the Conflict of Interest Law training requirements.

### **Auditee's Response**

MCSW has transitioned Conflict of Interest (COI) Training & Tracking to the new State Ethics Learning Platform . . . necessitating an update to the MCSW Ethics Training Policy. This policy now directs new and reappointed commissioners to the State Ethics Online portal to complete their COI requirements. Commissioners receive a welcome letter at the time of appointment and reappointment outlining next steps, including getting sworn in and completing ethics training for open meeting law and conflict of interest. In June 2024, MCSW received and approved a revised Policy Manual, which includes the Ethics Training Policy, and requested commissioners sign a receipt of the revised manual. Completion of these requirements is now tracked on the State Ethics Online Training Platform by MCSW staff and reviewed regularly.

# **Auditor's Reply**

Based on its response, MCSW is taking measures to address our concerns regarding this matter. As part of our post-audit review process, we will follow up on this matter in approximately six months.

#### **OTHER MATTERS**

# **Massachusetts Equal Pay Act**

On July 1, 2018, an updated Massachusetts Equal Pay Equity Act was enacted. This new law updated the Massachusetts Equal Pay Act under Chapter 177 of the Acts of 2016. The Massachusetts Commission on the Status of Women (MCSW) was one of the key supporters of this legislation. This new law provides clarity to ensure fair and equal pay for employees of different genders involved in comparable work in Massachusetts. Chapter 177 of the Acts of 2016 defines comparable work as the following:

Work that is substantially similar in that it requires substantially similar skill, effort and responsibility and is performed under similar working conditions; provided, however, that a job title or job description alone shall not determine comparability.

The Massachusetts Equal Pay Act contains the following provisions:

- It restricts employers from requesting their employees' salary histories.
- It enforces pay transparency by banning pay secrecy policies, which prevent employees from inquiring about their own wages or those of others.
- It extends the statute of limitations for reporting discriminatory pay practices from one year to three years.
- It protects employers who conduct self-evaluations of their pay practices and take meaningful steps to eliminate wage disparities.
- It redefines comparable work as tasks that require substantially similar skill, effort, and responsibility and that are performed under similar working conditions.
- It identifies exemptions to equal pay by specifying certain nondiscriminatory reasons for pay differences among employees in similar roles.
- It broadly redefines wages to include all forms of compensation, including benefits.

During the audit, our discussions with MCSW officials revealed that MCSW has integrated the Massachusetts Equal Pay Act into its hiring process and established policies and procedures to promote pay equity. Based on our inquiries, we found that MCSW is actively taking steps to comply with the Massachusetts Equal Pay Act.

# MCSW Report on COVID-19's Impact on Women of Color

On May 26, 2021, MCSW published a report examining the impact of the COVID-19 pandemic on women of color. The report summarized key findings from research that MCSW conducted and provided an overview of the efforts made to gather information that could be used to support women of color and their families, as well as to implement policies aimed at helping them.

In our discussions with MCSW officials, we have determined that MCSW has collaborated with various agencies and legislators to endorse the following recommendations from the MCSW Proposed Resolution of MCSW's "Impact of COVID-19 and Related Recommendations to Improve the Status of Women of Color":

- MCSW recommended ensuring gender balance in decision-making bodies related to COVID-19.
- MCSW recommended integrating a gender lens to track the effects of the crisis and the responses on different genders.
- MCSW recommended implementing measures to provide life-saving health services, including sexual and reproductive health, and act to prevent and respond to gender-based violence.
- MCSW recommended ensuring adequate food and nutrition security for women and girls.
- MCSW recommended designing short-term relief programs and long-term economic strategies to address the impacts of COVID-19 on women.
- MCSW recommended securing robust federal funding contributions to support the COVID-19 crisis response.
- MCSW recommended addressing barriers to equitable access to COVID-19 treatment and vaccines for women, girls, and other marginalized communities.
- MCSW recommended conducting research on all women of color across the Commonwealth, including those who are not easily reachable through technology.

On January 20, 2023, a Massachusetts State Representative presented a petition to the House of Representatives. This petition included resolutions, specifically House No. 3544, which highlights the disproportionate impact of COVID-19 on women and girls, particularly women of color in the Commonwealth. On February 16, 2023, the state Senate agreed to this resolution, which has since been referred to the Committee on House Rules.