

OFFICE OF THE STATE AUDITOR

DIANA DIZOGLIO

Official Audit Report – Issued October 21, 2024

The Massachusetts General Court

For the period January 1, 2021 through December 31, 2022



OFFICE OF THE STATE AUDITOR
DIANA DIZOGLIO

October 21, 2024

Karen E. Spilka, Senate President
Massachusetts State House
Room 332
Boston, MA 02133

Ronald J. Mariano, Speaker of the House
Massachusetts State House
Room 356
Boston, MA 02133

Dear President Spilka and Speaker Mariano,

I write to provide to you the results of the enclosed performance audit of the Massachusetts General Court. As is the standard, this report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, January 1, 2021 through December 31, 2022.

While this audit was conducted according to the professional standards of the government auditing profession, I wanted to share with you my deep concern about your unwillingness to cooperate with our office to help promote governmental transparency and identify ways to improve service to the people of the Commonwealth via an audit of the State Legislature. Transparency and accountability are cornerstones of our democracy and enable the people to participate in government as intended in our Constitution. It is my hope that we can return to the historical practice of this office auditing the Legislature, as has been the case for the vast majority of the history of this office.

As I have been, I remain available to discuss this audit if you or your team has a change of heart.

Regards,



Diana DiZoglio
Auditor of the Commonwealth

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LIST OF ABBREVIATIONS

2018 Yellow Book	Government Auditing Standards: 2018 Revision
2020 financial audit	financial audit for fiscal year 2020
GAGAS	generally accepted government auditing standards
GAO	US Government Accountability Office
General Court; Legislature	Massachusetts General Court
GFOA	Government Finance Officers Association
House	House of Representatives
OSA	Office of the State Auditor

EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of certain activities of the Massachusetts General Court (General Court; Legislature) for the period January 1, 2021 through December 31, 2022. The objectives of this performance audit were to determine the following: (1) whether and to what extent the two chambers of the Massachusetts General Court, the Senate and the House of Representatives (House), are ensuring that their respective chambers' annual financial audits are completed, filed with required recipients, and made available to the public in accordance with their respective chambers' own rules; (2) how and to what extent the funds of the Balance Forward line item listed in Senate and House financial audits are determined and tracked for fiscal year-end reporting; (3) how and to what extent the Massachusetts General Court is communicating information regarding pending and enacted legislation to the public; (4) how and to what extent the Massachusetts General Court is ensuring an equitable mode of making laws in accordance with the Preamble of the Massachusetts Constitution;¹ (5) how and to what extent bills co-sponsored by a majority of the members of the Senate and/or House (member majority bills)² are being considered by the Massachusetts General Court; (6) whether and to what extent policies and procedures are being equitably³ applied to all members and staff; (7) whether and to what extent legislative services are being equitably provided to all members and staff by a legislative services bureau or equivalent; and (8) whether and to what extent the Senate and House are complying with their respective chambers' own rules regarding nondisclosure, non-disparagement, or other similar clauses in agreements or contracts.

Due to the auditee's refusal to participate in the performance audit, we could not obtain the information necessary to draw conclusions about some of these objectives. (References to the auditee in this report mean both the Senate and House.) Specifically, we could not make determinations regarding the

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1. The Preamble of the Massachusetts Constitution states in part: "The body politic is formed by a voluntary association of individuals: it is a social compact, by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good. It is the duty of the people, therefore, in framing a constitution of government, to provide for an equitable mode of making laws, as well as for an impartial interpretation, and a faithful execution of them; that every man may, at all times, find his security in them."
 2. For the purposes of this audit report, member majority bills refer to bills co-sponsored by a majority of the members of the Senate and/or House of Representatives.
 3. According to [generally accepted government auditing standards] Performance Audits: Discussion of Concepts to Consider When Auditing Public Functions and Services, "The administration of a government program or activity is equitable when it consistently serves members of the public, distributes public services, and implements public policy in a manner that promotes fairness, justice, and equality." <https://www.gao.gov/assets/2021-04/Performance-Audit-Discussion.pdf>.

following: objective (2) how and to what extent the funds of the Balance Forward line item listed in Senate and House financial audits are determined and tracked for fiscal year–end reporting; objective (4) how and to what extent the Massachusetts General Court is ensuring an equitable mode of making laws in accordance with the Preamble of the Massachusetts Constitution; objective (5) how and to what extent member majority bills are being considered by the Massachusetts General Court; objective (6) whether and to what extent policies and procedures are being equitably applied to all members and staff; and objective (8) whether and to what extent the Senate and House are complying with their respective chambers’ own rules regarding nondisclosure, non-disparagement, or other similar clauses in agreements or contracts. These objectives and their constraints are discussed in the [Audit Objectives, Scope, and Methodology](#) section of this report.

In this performance audit, we made determinations regarding the following: objective (1) whether and to what extent the two chambers of the Massachusetts General Court, the Senate and the House, are ensuring that their respective chambers’ financial audits are completed, filed with required recipients, and made available to the public in accordance with their respective chambers’ own rules; objective (3) how and to what extent the Massachusetts General Court is communicating information regarding pending and enacted legislation to the public; and objective (7) whether and to what extent legislative services are being equitably provided to all members and staff by a legislative services bureau or equivalent. These objectives were more readily accessible to us, given their nature. Our office was unable to complete the more comprehensive audit of the auditee given its refusal to participate in this audit.

We consulted with the Yellow Book technical assistance department to ensure sufficient independence in the conception and conduct of this audit.

Below is a summary of our findings, the effects of those findings, and our recommendations, with links to the corresponding pages of this report.

Finding 1
Page 22

The Senate and House did not ensure that their respective chambers’ annual financial audits were completed, filed with required recipients, including OSA,⁴ or made available to the public in accordance with their respective chambers’ own rules.

4. Senate Rule 13C states, “The Senate Committee on Rules shall provide for an annual fiscal year audit of all Senate financial accounts to be conducted by a certified public accountant experienced in auditing governmental entities. The clerk shall notify the members when the audit is available. A copy of the audit shall be filed with the Senate Clerk and the State Auditor, copies shall be made available upon request by any member of the Senate or the general public and posted on the General Court website. 1985; 2003; 2015; 2017; 2021.”

Effect	If the Senate and House do not ensure that their respective chambers' annual financial audits are completed, filed with required recipients, and made available to the public, then they are not in compliance with their respective chambers' own rules. This contributes to a lack of transparency and limits the public's ability to hold the Legislature accountable with respect to Senate and House financial transactions and processes. The reports that do exist lack financial information and internal control reports.
Recommendations Page 25	<ol style="list-style-type: none"> 1. The Senate and House should ensure that their respective chambers' annual financial audits are completed in a timely manner, filed with required recipients, and made directly available to the public to increase transparency and the public's ability to hold the Legislature accountable with respect to Senate and House financial transactions and processes. 2. The Senate and House should ensure that their respective chambers' annual financial audits contain more detailed financial information, such as itemized appropriations, revenues, and expenditures, supported by written documentation, to increase transparency and the public's ability to hold the Legislature accountable with respect to Senate and House financial transactions and processes. 3. The Senate and House should include the separate internal control reports referenced in Senate and House financial audits with their respective chambers' annual financial audits, which should be made directly available to the public to increase transparency and the public's ability to hold the Legislature accountable with respect to Senate and House financial transactions and processes.
Finding 2 Page 25	In comparison to the legislative websites of the sample states, ⁵ the Massachusetts General Court website lacks apparent content ⁶ and ease of website navigation regarding pending and enacted legislation.
Effect	If the Massachusetts General Court does not improve its website to increase content and ease of website navigation regarding pending and enacted legislation, then it limits the public's ability to understand and engage in the legislative process and hold the Legislature accountable for ensuring an equitable mode of making laws.
Finding 2a Page 28	In comparison to the sample state legislative websites, the Massachusetts General Court website provides less apparent information and records regarding committees and committee proceedings, and less intuitive website navigation to the information and records that are available.
Finding 2b Page 33	In comparison to the sample state legislative websites, the Massachusetts General Court website provides less apparent information and records regarding pending and enacted bills, and less intuitive website navigation to the information and records that are available.
Finding 2c Page 41	In comparison to the sample state legislative websites, the Massachusetts General Court website provides less apparent information and records regarding legislative sessions, and less intuitive navigation to the information and records that are available.
Finding 2d Page 43	When compared to the legislative website homepages of the sample states, the Massachusetts General Court website homepage lacks apparent content and ease of website navigation regarding pending and enacted legislation.

5. See the "Pending and Enacted Legislation" subsection of this report regarding the choice of sample states.

6. For the purposes of this audit report, apparent content refers to information pertaining to the business of the Massachusetts General Court that is presented in a manner lending itself to intuitive navigation.

Recommendations Page 47	<ol style="list-style-type: none">1. To increase transparency and the public’s ability to hold the Legislature accountable for ensuring an equitable mode of making laws, the Massachusetts General Court should work to improve its website to include and simplify website navigation to all information and records regarding committees and committee proceedings.2. To increase transparency and the public’s ability to hold the Legislature accountable for ensuring an equitable mode of making laws, the Massachusetts General Court should work to improve its website to include and simplify website navigation to all information and records regarding pending and enacted bills.3. To increase transparency and the public’s ability to hold the Legislature accountable for ensuring an equitable mode of making laws, the Massachusetts General Court should work to improve its website to include and simplify website navigation to all information and records regarding legislative sessions.4. The Massachusetts General Court should work to improve its website homepage to include more information specific to the work of the Legislature and should evaluate its presentation to simplify navigation, prioritizing the inclusion of and access to information and records that will increase transparency and the public’s ability to understand and engage in the legislative process and hold the Legislature accountable for an equitable mode of making laws.5. To help address the above referenced recommendations, the Massachusetts General Court should review the legislative websites of other states, particularly those of states that have ranked higher in government transparency and accountability, as described in this report.
Finding 3 Page 48	The Massachusetts General Court does not have a legislative services bureau or equivalent to provide legislative services to all members of the Massachusetts General Court.
Effect	In comparison to other states, the absence of a legislative services bureau or equivalent appears to limit the Massachusetts General Court’s ability to provide comprehensive legislative services to all members, potentially adversely impacting individual members’ ability to best represent their constituents.
Recommendation Page 53	The Massachusetts General Court should consider reestablishing the once-active Legislative Research Bureau ⁷ and review the framework of other states to determine best practices to improve its structure and the delivery of legislative services to all members of the Massachusetts General Court and, by extension, the people of the Commonwealth who are represented by the members.

In addition to the conclusions above, during the course of our audit, we identified related issues not specifically addressed by the audit objectives but which merit attention. Below is a summary of our Other Matters section and recommendations, with links to the corresponding pages of this report.

Other Matters 1 Page 54	The Senate and House Rules lack detail and transparency regarding factors considered in appointing or nominating members to committees, committee chair positions, or chamber leadership positions.
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7. See the “Legislative Research Bureau” subsection of this report.

Effect	A lack of detail and transparency regarding factors considered in determining committee membership and leadership limits the public's ability to hold the Legislature accountable for ensuring an equitable mode of making laws and the equitable application of policies and procedures to all members and staff.
Recommendation Page <u>55</u>	The Senate and House could more fully document, detail, and publicize their processes regarding appointing or nominating members to committees, committee chair positions, and chamber leadership positions. More active participation by the full chamber in the nomination and selection of members for committee assignments and leadership positions could result in more equitable representation of the members and, by extension, the people of the Commonwealth, helping prevent concentration of power amongst a few. Greater transparency regarding these processes will increase the public's ability to hold the Legislature accountable for ensuring an equitable mode of making laws in accordance with the Massachusetts Constitution and the equitable application of policies and procedures to all members and staff.
Other Matters 2 Page <u>56</u>	The Senate and House processes for the procurement of goods and services, particularly financial auditing services, lack transparency, as detailed procurement information is not made available to the public.
Effect	If the Senate and House do not have transparent processes for the procurement of goods and services, then they limit the public's ability to hold the Legislature accountable.
Recommendations Page <u>58</u>	<ol style="list-style-type: none"> 1. The Senate and House should develop more transparent and accountable processes regarding the procurement of financial auditing services to implement best practices and increase the public's ability to hold the Legislature accountable. 2. The Senate and House should make its procurement information available to the public, including all procurement contracts and related documents, to increase transparency and the public's ability to hold the Legislature accountable with respect to Senate and House financial transactions and processes and for compliance with applicable laws, rules, and regulations.

Post-Audit Action

During the course of this performance audit, we determined that the Senate and House financial audits for fiscal years 2021 and 2022 (the fiscal years ending during the performance audit period) were not completed. After our performance audit was initiated and our office highlighted the absence of the required Senate financial audit for fiscal year 2021, it was subsequently completed and publicly posted on the Massachusetts General Court website. The Senate refused to file the financial audit with OSA as required by Senate Rule 13C.⁸

8. See footnote 4.

OVERVIEW OF AUDITED ENTITY

Legislature

The Commonwealth of Massachusetts has a bicameral (two-chamber) legislature known as the Massachusetts General Court (General Court; Legislature), consisting of the Senate and the House of Representatives (House), which has been configured in this form since the 1780 Massachusetts Constitution.⁹ The Massachusetts General Court comprises 200 members elected to two-year terms by the people of the Commonwealth.¹⁰ This performance audit period covers calendar years 2021 and 2022, during which the 192nd Massachusetts General Court convened.

Senate

The Senate is composed of 40 members elected by the voters and is led by the President of the Senate, who is elected by the members of the Senate.¹¹ The Senate members adopt rules governing proceedings of the Senate¹² (Senate Rules) during the legislative session,¹³ and a second set of rules adopted in concurrence with the House governing joint or concurrent proceedings or proceedings applicable to the Massachusetts General Court as a whole.¹⁴ References to the Senate Rules and the Joint Rules in this report, which were reviewed during the course of this performance audit, refer to the Senate Rules and the Joint Rules of the 192nd Massachusetts General Court (see [Appendix C](#)).¹⁵

9. See Article I of Section I of Chapter I of Part the Second of the Massachusetts Constitution.

10. See Article CI, as amended, and Article LXXXII, as amended, of the Massachusetts Constitution.

11. See Article VII of Section II of Chapter I of Part the Second of the Massachusetts Constitution; Senate Rule 4A.

12. For the purposes of this audit report, Senate Rules refer to rules governing the proceedings of the Senate.

13. According to the website of the National Conference of State Legislatures, a legislative session denotes a “period during which the legislature meets.” See <https://www.ncsl.org/resources/details/glossary-of-legislative-terms> (last accessed August 4, 2024).

14. The Rules pages of the Massachusetts General Court website state, “Each of these legislative bodies are governed by the Constitution, General Laws, the various court and sundry rulings, and its own set of rules (the House Rules and the Senate Rules) adopted by each chamber and a second set of rules adopted, in concurrence, known as the Joint Rules of the Senate and House of Representatives.” Massachusetts General Court, Rules, <https://malegislature.gov/Laws/Rules/Joint> (last accessed July 18, 2024).

15. Senate Rules and Joint Rules of the 192nd General Court were obtained through the Internet Archive (Wayback Machine), since rules for past legislative sessions were not immediately apparent from the information available on the General Court website.

Members of the Senate serve on committees established by the Senate¹⁶ and serve together with members of the House on committees established jointly by the Senate and House (Joint Committees).¹⁷ The default power to appoint members of the Senate to committees and to nominate members to committee chair positions, as well as to nominate members to leadership positions, resides with the President.¹⁸

House

The House is composed of 160 members elected by the voters and is led by the Speaker of the House, who is elected by the members of the House.¹⁹ The House members adopt rules governing proceedings of the House²⁰ during the legislative session, and the Joint Rules adopted in concurrence with the Senate.²¹ References to the House Rules in this report, which were reviewed during the course of the performance audit, refer to the House Rules of the 192nd Massachusetts General Court (see [Appendix C](#)).²²

Members of the House serve on committees established by the House²³ and together with members of the Senate on Joint Committees.²⁴ The default power to appoint members of the House to committees, to committee chair positions, as well as to House leadership positions, resides with the Speaker.²⁵

Legislative Process and the Role of Committees

According to the Senate and House Rules, and information from the Massachusetts General Court website, standard legislative process begins with a petition for proposed legislation, together with the accompanying bill, which is filed with the Senate clerk when filed by a member of the Senate,²⁶ and with

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16. See Senate Rule 12. Also, for the purposes of this audit report, Senate Committees refer to committees established by the Senate.
 17. See Joint Rule 1. Also, for the purposes of this audit report, Joint Committees refer to committees established jointly by the Senate and the House of Representatives.
 18. See Senate Rules 12, 13. Minority party committee members are appointed and minority party leadership positions are nominated by the Senate Minority Leader. Nominations are subject to ratification by majority vote of the respective parties' caucuses. See *id.*
 19. See Article X of Section III of Chapter I of Part the Second of the Massachusetts Constitution.
 20. For purposes of this audit report, House Rules refer to rules governing proceedings of the House of Representatives.
 21. See footnote 14.
 22. House Rules of the 192nd General Court were obtained through the Internet Archive (Wayback Machine) since rules for past legislative sessions are not apparent from the information available on the General Court website.
 23. See House Rule 17. Also, for the purposes of this audit report, House Committees refer to committees established by the House of Representatives.
 24. See Joint Rule 1.
 25. See House Rules 18, 18A. Minority party committee members and leadership positions are appointed by the House Minority Leader. Appointments are subject to ratification by majority vote of the respective parties' caucuses. See *id.*
 26. See Senate Rule 20.

the House clerk when filed by a member of the House.²⁷ Petitions may also be filed jointly.²⁸ The petition may be sponsored by the filing legislator (and may have multiple co-sponsors)²⁹ or filed “by request” of a member of the general public.³⁰ Once filed, the petition is to be referred to a committee generally based on the subject matter of the proposed legislation.³¹

A committee holds a public hearing to allow testimony to be presented by the general public, government officials, and other stakeholders.³² After the hearing, the committee is to vote and issue a report recommending whether each bill “ought to pass” (reported favorably), “ought not to pass” (reported adversely), or be given a study order.³³ Prior to issuance of the report, bills that are reported favorably may have undergone changes or been redrafted in their entirety by the committee.³⁴ For the vast majority of bills given a study order, no further action takes place for the duration of the legislative session.³⁵

According to the Senate and House Rules, specific committees are intended to help determine legislative proceedings and initiate legislation. The Senate Committee on Steering and Policy is tasked with assisting the Senate in identifying matters for consideration by the Massachusetts General Court and the prioritization of such matters; the House Committee on Steering, Policy and Scheduling is tasked with performing similar duties for the House.³⁶ The Committees on Ways and Means take up all bills involving public monies or otherwise affecting state finances and may originate legislative recommendations for the General Appropriations Act.³⁷

27. See House Rule 24. Certain legislation must be filed in the House first, including the General Appropriations Act. See Article VII of Section III of Chapter I of Part the Second of the Massachusetts Constitution.

28. See Joint Rule 6A.

29. See Senate Rule 27D; House Rule 24.

30. Article XIX of Part the First of the Massachusetts Constitution. Legislation may also be filed by the Governor and other parties; this report is limited to the Legislature.

31. See Joint Rule 3A.

32. See Joint Rule 1D.

33. See Joint Rule 10A, Joint Rule 13iii.

34. See MassBar Association “The Legislative Process,” <https://www.massbar.org/advocacy/legislative-activities/the-legislative-process> (last accessed July 1, 2024).

35. See *id.*

36. See Senate Rule 12B; House Rule 7A.

37. See Senate Rules 27, 27A; House Rules 30, 33.

Expenditures

The Massachusetts General Court expended \$70,637,907 in fiscal year 2021 and \$73,954,069 in fiscal year 2022. The table below outlines the amounts expended by each chamber as well as the additional amounts expended jointly during fiscal years 2021 and 2022.

Massachusetts General Court Expenditures Posted in CTHRU³⁸

Department	Fiscal Year 2021	Fiscal Year 2022	Total*
Senate	\$ 21,444,329	\$ 21,905,231	\$ <u>43,349,560</u>
House	\$ 43,328,015	\$ 45,487,557	\$ <u>88,815,573</u>
Joint Legislative	\$ 5,865,562	\$ 6,561,281	\$ <u>12,426,844</u>
Total*	\$ <u>70,637,907</u>	\$ <u>73,954,069</u>	\$ <u>144,591,977</u>

* Discrepancies in totals are due to rounding.

38. CTHRU is the Commonwealth's financial records platform for statewide spending, payroll, revenue, and other data, administered by the Office of the Comptroller of the Commonwealth. We were unable to verify this information due to the Massachusetts General Court's refusal to participate in the audit.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

Accountability and Transparency

Article V of The Declaration of the Rights of the Inhabitants of the Commonwealth of Massachusetts in the Massachusetts Constitution states the following in part:

*All power residing originally in the people, and being derived from them, the several magistrates and officers of government, vested with authority, whether legislative, executive, or judicial, are their substitutes and agents, and are at all times accountable to them.*³⁹

On December 6, 1979, the Comptroller General of the United States, in the keynote address during the Annual Conference of National Capital Area Chapter / American Society for Public Administration, discussed accountability in government, stating the following:

*Accountability requires a number of basic elements: First, the transmission of information regarding the actions and decisions of the person or organization being held accountable. Second, someone to receive the information who will examine it and take necessary actions. Third, a means by which the information can be used to improve performance, correct deficiencies or reward superior service. We have a responsibility to communicate information to the public, to open lines of communication between the Government and its citizens and keep them open. And, we must guard against developing our own dialect that stultifies communication and against creating a mentality that mechanically acts to withhold information.*⁴⁰

In other words, accountability requires the open and effective communication of information, i.e., transparency, where the burden of responsibility is on the state to disclose, not on its citizens to obtain, the information necessary, in a timely manner, and in such a way as to allow the citizens to hold their elected officials accountable.⁴¹

As stated in the American Library Association's "Key Principles of Government Information,"

An informed citizenry is a prerequisite to maintaining the social contract between the established government and those governed by it. The people who constitute nations, states, or localities require unimpeded access to information to continually assess and evaluate their governments. Government must accept the responsibility to provide to its citizens unrestricted access to public

39. See Article V of Part the First of the Massachusetts Constitution.

40. See Staats, Elmer B., Comptroller General of the United States; *Who is Accountable? To Whom? For What? How?*; The Annual Conference of the National Capital Area Chapter / American Society for Public Administration; Washington, DC; December 6, 1979. Keynote address.

41. See *Model Transparency and Government Accountability Act*, American Legislative Exchange Council, Model Policy 2010, amended 2020.

*information on government activities. This responsibility includes providing information regardless of geographic location or mobility of those who require it. Public information must be made available to the public without impediment through deliberate policies, charging fees which intentionally or unintentionally limit access by those unable to pay, or by limiting access through the use of format(s) which are not equally accessible to all citizens.*⁴²

Given these overarching principles of government accountability and transparency, and in accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of certain activities of the Massachusetts General Court (General Court; Legislature) for the period January 1, 2021 through December 31, 2022. The objectives of this performance audit were to determine the following: (1) whether and to what extent the two chambers of the Massachusetts General Court, the Senate and the House of Representatives (House), are ensuring that their respective chambers' annual financial audits are completed, filed with required recipients, and made available to the public in accordance with their respective chambers' own rules; (2) how and to what extent the funds of the Balance Forward line item listed in Senate and House financial audits are determined and tracked for fiscal year-end reporting; (3) how and to what extent the Massachusetts General Court is communicating information regarding pending and enacted legislation to the public; (4) how and to what extent the Massachusetts General Court is ensuring an equitable mode of making laws in accordance with the Preamble of the Massachusetts Constitution; (5) how and to what extent bills co-sponsored by a majority of the members of the Senate and/or House (member majority bills) are being considered by the Massachusetts General Court; (6) whether and to what extent policies and procedures are being equitably applied to all members and staff; (7) whether and to what extent legislative services are being equitably provided to all members and staff by a legislative services bureau or equivalent; and (8) whether and to what extent the Senate and House are complying with their respective chambers' own rules regarding nondisclosure, non-disparagement, or other similar clauses in agreements or contracts.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS), except for Paragraphs 8.39, 8.90, and 9.50, due to the auditee's refusal to participate in the audit and provide the necessary data.

Consistent with GAGAS, we have noted this inability to obtain sufficient, appropriate evidence as part of several scope impairments.

42. See *Key Principles of Government Information*, American Library Association, June 14, 2018, <https://www.ala.org/advocacy/govinfo/keyprinciples> (last accessed August 4, 2024).

In this performance audit, we made determinations regarding the following: objective (1) whether and to what extent the two chambers of the Massachusetts General Court, the Senate and the House, are ensuring that their respective chambers' annual financial audits are completed, filed with required recipients, and made available to the public in accordance with their respective chambers' own rules; objective (3) how and to what extent the Massachusetts General Court is communicating information regarding pending and enacted legislation to the public; and objective (7) whether and to what extent legislative services are being equitably provided to all members and staff by a legislative services bureau or equivalent.

Due to the auditee's refusal to participate in the performance audit, we could not obtain the information necessary to draw conclusions about the following: objective (2) how and to what extent the funds of the Balance Forward line item listed in Senate and House financial audits are determined and tracked for fiscal year-end reporting; objective (4) how and to what extent the Massachusetts General Court is ensuring an equitable mode of making laws in accordance with the Preamble of the Massachusetts Constitution; objective (5) how and to what extent member majority bills are being considered by the Massachusetts General Court; objective (6) whether and to what extent policies and procedures are being equitably applied to all members and staff; and objective (8) whether and to what extent the Senate and House are complying with their respective chambers' own rules regarding nondisclosure, non-disparagement, or other similar clauses in agreements or contracts. See the "[Scope Impairments](#)" subsection of this report for information on the lack of audit evidence that prevented us from addressing objectives 2, 4, 5, 6, and 8 and developing findings and recommendations on these objectives.

Below is a list of the performance audit objectives, stating each question we intended the audit to answer, the conclusion reached regarding each objective, and where each objective is discussed in this report.

Objective	Conclusion
1. Whether and to what extent the two chambers of the Massachusetts General Court, the Senate and the House, are ensuring that their respective chambers' annual financial audits are completed, filed with required recipients, and made available to the public in accordance with their respective chambers' own rules?	See Finding 1
2. How and to what extent the funds of the Balance Forward line item listed in Senate and House financial audits are determined and tracked for fiscal year-end reporting?	See Scope Impairments
3. How and to what extent the Massachusetts General Court is communicating information regarding pending and enacted legislation to the public?	See Finding 2

Objective	Conclusion
4. How and to what extent the Massachusetts General Court is ensuring an equitable mode of making laws in accordance with the Preamble of the Massachusetts Constitution?	See Scope Impairments
5. How and to what extent member majority bills are being considered by the Massachusetts General Court?	See Scope Impairments
6. Whether and to what extent policies and procedures are being equitably applied to all members and staff?	See Scope Impairments
7. Whether and to what extent legislative services are being equitably provided to all members and staff by a legislative services bureau or equivalent?	See Finding 3
8. Whether and to what extent the Senate and House are complying with their respective chambers' own rules regarding nondisclosure, non-disparagement, or other similar clauses in agreements or contracts?	See Scope Impairments

Annual Financial Audits

Senate Rule 13C and House Rule 85A provide for an annual fiscal year audit of the Senate and House financial accounts, respectively.⁴³ To determine whether and to what extent the Senate and House are ensuring that their respective chambers' annual financial audits are completed, filed with required recipients, and made available to the public in accordance with their respective chambers' own rules, on July 21, 2023 we requested the Senate and House financial audits for fiscal years 2021 and 2022. In response to our request, the Senate and House refused to provide this information, and we were also informed that the financial audits for fiscal years 2021 and 2022 had not been completed. As cited in the "[Post-Audit Action](#)" subsection of this report, the Senate financial audit for fiscal year 2021 has since been completed and publicly posted on the Massachusetts General Court website. (See [Finding 1.](#))

Pending and Enacted Legislation

To determine how and to what extent the Massachusetts General Court is communicating information regarding pending and enacted legislation to the public, we reviewed the Massachusetts General Court website to assess the extent of available information regarding the legislative process, and pending and enacted legislation, as well as the ease of website navigation. We then compared these elements to those of a sample of the legislative websites of 5 other states—Kentucky, Pennsylvania, Virginia, Connecticut, and Oregon. (References to the sample states in this report refer to these 5 states. See [Appendix B.](#)) We

43. Joint Rule 34 provides for an audit of the joint financial accounts at least every two years. Our audit report is limited to reviewing the annual financial audits of the Senate and House.

selected the states for our sample due to various factors, including, but not limited to the following: (1) Kentucky, Pennsylvania, and Virginia were selected as they, like Massachusetts, were originally established as commonwealths;⁴⁴ (2) Connecticut was selected as it was recognized as a leader in legislative transparency and is geographically linked to Massachusetts within New England;⁴⁵ and (3) Oregon was selected as it has been improving its transparency and information accessibility,⁴⁶ providing a reasonable understanding of how changes may be enacted by the Massachusetts General Court to increase transparency and information accessibility for Massachusetts residents. (See [Finding 2.](#))

Legislative Services Bureau

Legislative services bureaus are generally nonpartisan divisions or agencies, established by state legislatures, that offer a variety of services, such as bill drafting, research, fiscal analysis, publications, information technology, and legal services, to legislators and legislative committees.⁴⁷ To determine whether and to what extent legislative services are being equitably provided to all members and staff by a legislative services bureau or equivalent, we reviewed publicly available information on the website regarding the legislative services bureaus or equivalents of the sample states. We then compared that with publicly available information regarding the current and historical methods for providing legislative services by the Massachusetts General Court to its members. (See [Finding 3.](#))

Scope Impairments

In response to OSA's engagement letter, which indicated our intent to conduct a performance audit, the President of the Senate (see [Appendix E](#)) and the Speaker of the House (see [Appendix E](#)) stated that the Senate and the House, respectively, would not participate in the audit. The President and the Speaker contend that the audit would exceed the authority of OSA under Section 12 of Chapter 11 of the Massachusetts General Laws. They also argue that the audit would violate the separation of powers

44. A commonwealth is generally understood to be a government formed on behalf of the common good through the will of the people.

45. Connecticut scored an "A" in Open States' "Open Legislative Data Report Card" (<https://open.pluralpolicy.com/report-card/#criteria>). See the "Open Legislative Data Report Card" subsection in Appendix A.

46. Oregon launched its transparency website in December 2023. <https://apps.oregon.gov/oregon-newsroom/OR/DAS/Posts/Post/new-oregon-transparency-website-launched-42401>.

47. See, e.g., Kentucky Legislative Research Commission; Pennsylvania Legislative Reference Bureau; Virginia Division of Legislative Services; Connecticut Office of Fiscal Analysis, and Legislative Commissioners' Office; and Oregon Office of the Legislative Counsel, Legislative Fiscal Office, Legislative Policy and Research Office, and Legislative Revenue Office.

principles enunciated in Article XXX of the Declaration of Rights of the Massachusetts Constitution. We disagree.

First, there is significant historical precedent of OSA auditing the Legislature. We have produced over one hundred past audits (see [Appendix E](#)) of the Legislature conducted by this office, dating back to its inception in 1849.

Second, Section 12 of Chapter 11 of the General Laws provides that OSA has broad authority to “audit the accounts, programs, activities and functions directly related to the aforementioned accounts of all departments, offices, commissions, institutions and activities of the commonwealth.” The Massachusetts Constitution,⁴⁸ statutes, and opinions of the Supreme Judicial Court (see [Appendix E](#)) all strongly point to the Legislature’s inclusion within the meaning of “department.” (See OSA’s letter to the Commonwealth’s Attorney General’s Office in [Appendix E](#).) Had the Legislature intended to exclude itself from Section 12 of Chapter 11 of the General Laws, it could have done so by expressly exempting itself, as it has done with other laws.⁴⁹

Third, the Legislature’s separation of powers concern reveals a fundamental misunderstanding of the work of OSA and the separation of powers doctrine. The separation of powers doctrine forbids departments from exercising the powers of the other departments; it does not preclude oversight by one department over another. In fact, the Massachusetts General Court has routinely conducted oversight over non-legislative departments of the Commonwealth including, but not limited to, Executive Department Agencies, through the Senate and House Committees on Post Audit and Oversight.⁵⁰

OSA does not seek to exercise any of the legislative department’s powers. Rather, OSA is fulfilling the oversight duty of the State Auditor, an elected constitutional officer, to audit a department of the Commonwealth under Section 12 of Chapter 11 of the General Laws. This audit, conducted in accordance with GAGAS, performs oversight without asserting any authority to implement change, to compel the Massachusetts General Court to implement any of OSA’s recommendations, or to exercise any of the Massachusetts General Court’s powers.

48. Article I of Section I of Chapter I of Part the Second of the Massachusetts Constitution states, “The department of legislation shall be formed by two branches, a Senate and House of Representatives.”

49. See Section 18 of Chapter 66 of the General Laws as an example of the Legislature expressly exempting itself from a statute.

50. See Sections 63 and 64 of Chapter 3 of the General Laws.

Finally, there are strong public policy considerations for recognizing OSA's authority to audit the Legislature, as Massachusetts has consistently been ranked as having one of the least transparent legislatures in the United States.⁵¹

In July 2023, our office presented the above arguments to the Attorney General's Office, seeking its support in recognizing OSA's authority to audit the Legislature and to litigate this matter in court, if necessary. Unfortunately, the Attorney General's Office unilaterally concluded (see [Appendix E](#)) that OSA "does not currently have the legal authority to audit the Legislature without the Legislature's consent," and infringed upon OSA's right to have this matter adjudicated in court.

Our additional requests for documents and interviews with Massachusetts General Court staff were denied. Due to the auditee's refusal to participate in this audit, we were unable to obtain sufficient evidence to allow us to perform audit testing for the audit objectives specified below.

Balance Forward

In the absence of Senate and House financial audits for fiscal years 2021 and 2022, we reviewed the Senate (see [Appendix E](#)) and House (see [Appendix E](#)) financial audits for fiscal year 2020 (2020 financial audits) in order to gain an understanding of Senate and House financial audits. The 2020 financial audits include a line item titled Balance Forward, representing the unexpended balance of funds from the previous year. Pursuant to Section 13A of Chapter 29 of the General Laws, the unexpended balance of funds is transferred to the General Fund (the fund into which all revenue payable to the Commonwealth is paid, except as otherwise required by law⁵²) if it is "determined that the balance . . . is not necessary for the purposes for which [the funds were] made available." The 2020 financial audits state,

Available resources consist of the current year general appropriation and the unexpended balances of available funds brought forward from the prior fiscal year. Each year, the Senate and the House appropriate resources for the various bureaus, commissions, departments, boards, and institutions of state government, including the general appropriations for the [Senate or House, respectively]. As part of the budgetary process and as provided for in the Massachusetts General Laws, the unexpended balances of available resources are evaluated on the basis of planned programs or

51. See "Massachusetts Gets D+ Grade in 2015 State Integrity Investigation." <https://publicintegrity.org/politics/state-politics/state-integrity-investigation/massachusetts-gets-d-grade-in-2015-state-integrity-investigation/>. "In Massachusetts, Once a Leader in Government Transparency, Key Votes Are Hidden from the Public." <https://www.forbes.com/sites/patrickgleason/2022/01/12/in-massachusetts-once-a-model-in-government-transparency-key-votes-are-hidden-from-the-public/?sh=f26992866836>. "Getting Access to State Legislatures." <https://www.rcfp.org/journals/news-media-and-law-summer-2011/getting-access-state-legisl/>.

52. See Section 2 of Chapter 29 of the General Laws.

commitments that have not yet been completed and are either brought forward to be available for such programs and commitments or revert back to the general fund of the Commonwealth of Massachusetts.

To determine how and to what extent the funds of the Balance Forward line item listed in Senate and House financial audits are determined and tracked for fiscal year-end reporting, on August 8, 2023, we requested budget and spending data and information from the Senate and House, which would include documentation of Balance Forward line items, itemized amounts, and the purposes of any unexpended funds that were not closed-out at the end of the fiscal year. Since the Senate and House refused to participate in this audit, we were unable to obtain information regarding these matters.

In an effort to obtain information relevant to the audit objective, we reviewed Balance Forward information reported in the Massachusetts Management Accounting and Reporting System (MMARS)⁵³ and compared posted amounts with information from the 2020 financial audits. The chart below lists amounts posted in MMARS for fiscal years 2019 through 2023.⁵⁴

Balance Forward Amounts Posted in MMARS

Fiscal Year	Senate	House	Joint	Total*
2019	\$8,187,388	\$26,659,821	\$3,021,075	<u>\$37,868,284</u>
2020	\$10,943,021	\$25,604,136	\$6,534,265	<u>\$43,081,422</u>
2021	\$13,206,059	\$23,903,004	\$10,219,517	<u>\$47,328,579</u>
2022	\$15,957,995	\$21,601,779	\$13,551,671	<u>\$51,111,445</u>
2023	\$19,761,758	\$18,915,466	\$16,479,654	<u>\$55,156,877</u>

* Discrepancies in totals are due to rounding.

The chart below shows the Balance Forward line items listed in the respective Combining Schedule of Available Resources and Expenditures—Statutory Basis of the 2020 financial audits.

53. MMARS is the statewide accounting and reporting system used to manage financial transactions and reporting. It is administered by the Office of the Comptroller of the Commonwealth.

54. The amounts were from appropriation codes 9500-0000 and 9510-0000 for the Senate Operations, 9600-0000 and 9610-0000 for the House Operations, and 9700-0000 for Joint Legislative Operations.

2020 Financial Audits Combining Schedule of Available Resources and Expenditures— Statutory Basis⁵⁵

	Senate	House	Joint
Funds Appropriated for Fiscal Year 2020 Budget	\$23,656,511	\$42,277,603	*
Balance Forward from Fiscal Year 2019	\$8,187,388	\$26,659,820	*
Available Resources	\$31,843,899	\$68,937,423	*
Expenditures	\$20,900,503	\$43,333,288	*
Balance Forward to Fiscal Year 2021	\$10,943,396	\$25,604,135	*

* We were unable to obtain the Joint Legislative financial audits.

As illustrated in the two charts above, there is a small discrepancy between the Senate Balance Forward to Fiscal Year 2021 amount in the 2020 financial audit and the posted amount in MMARS.⁵⁶ However, we were unable to determine the cause of the apparent discrepancy, the accuracy of any of the financial audit or MMARS Balance Forward amounts, or the purposes of the unexpended funds, since the Legislature refused to participate in the audit and did not provide any information or supporting documentation.

Equitable Mode of Making Laws

To determine how and to what extent the Massachusetts General Court is ensuring an equitable mode of making laws in accordance with the Preamble of the Massachusetts Constitution, we requested meetings with Massachusetts General Court members and personnel on various dates. On August 8, 2023, we requested information from the Senate and House regarding their respective processes and data for pending and enacted legislation. The Massachusetts General Court refused to participate in the audit and did not provide any information or supporting documentation.

In an effort to obtain information relevant to the audit objective, we reviewed publicly available information, including the Senate, House, and Joint Rules, and the role of committees in determining the proposed legislation that appears before the Massachusetts General Court for consideration. (See the

55. This table includes the total amount of the respective chambers' combined appropriation codes. We do not have comparable information for the Joint Legislative appropriation code. See footnote [54](#).

56. In the table "2020 Financial Audits," the Balance Forward to Fiscal Year 2021 should match the 2020 Balance Forward listed in the table "Balance Forward Amounts Posted in MMARS." There is an unexplained difference of \$375 between the 2020 Senate Balance Forward in the table "Balance Forward Amounts Posted in MMARS" and the Balance Forward to Fiscal Year 2021 item in the table "2020 Financial Audits."

Overview of Audited Entity section of this report and Other Matters 1.) However, since we were unable to obtain information regarding processes beyond the published Rules or review underlying data on legislative activity pertaining to the consideration of legislation, we could not determine whether and to what extent the Massachusetts General Court is ensuring an equitable mode of making laws.

Member Majority Bills

As a possible factor impacting an equitable mode of making laws, this audit included as a specific objective to determine how and to what extent member majority bills are being considered by the Massachusetts General Court. Legislation proposed by a member of the Massachusetts General Court may have a significant number of co-sponsors from either or both chambers.⁵⁷ Although broad support by legislators may not necessarily reflect a consensus of public opinion, the number of co-sponsors on a bill is often perceived as being an indicator of underlying public support. Even a cursory review of any number of advocacy group websites demonstrates this common understanding; members of the public are encouraged to contact their legislators and request co-sponsorship of bills, particularly when concerning matters of significant public interest or potentially controversial issues.

To make a determination regarding this audit objective, we planned to select a sample of member majority bills and track the legislative activity of these bills through MassTrac⁵⁸ and the Massachusetts General Court website. On August 8, 2023, we requested data for pending and enacted legislation. Due to the auditee's refusal to participate in the performance audit, we were unable to obtain this information or draw any conclusions regarding consideration by the Massachusetts General Court of bills co-sponsored by a majority of the members.

Equity in Policies and Procedures

To determine whether and to what extent policies and procedures are being equitably applied to all members and staff, we planned to review internal policies and procedures of each chamber, as well as joint policies and procedures, in areas determined to be high risk, such as those regarding cybersecurity, sexual harassment, and ethics.⁵⁹ We then planned to review documentation and interview a sample of

57. See Senate Rule 27D; House Rule 24.

58. MassTrac, provided by InstaTrac Inc., is a paid legislative tracking service which provides subscribers with bill and budget tracking, summaries and version comparisons, legislative hearing and session transcripts, and other legislative information services.

59. The goal of the risk assessment process is to focus our audit resources in those areas that have the most impact on improving state government operations.

Massachusetts General Court personnel regarding the application of these policies and procedures and to assess compliance with Senate Rules 10C (diversity and inclusion, implicit bias training), 11D (ethics training), and 11F (anti-harassment and bystander intervention training); House Rules 16B (ethics law training), 88–89 (harassment and retaliation prevention, equal opportunity), and 91–92 (human resources, employee engagement, professional development); and Joint Rule 1(3)(iii) (human resources training). On August 8, 2023, we requested meetings with Massachusetts General Court personnel and all written policies and procedures, including those regarding cybersecurity awareness training and sexual harassment training. Due to the Legislature’s refusal to participate in the performance audit, we were unable to obtain this information or draw any conclusions regarding the application of policies and procedures to members and staff.

Nondisclosure, Non-disparagement, or Other Similar Clauses

Senate Rule 11G and House Rule 100 govern the use of nondisclosure or non-disparagement clauses in agreements and contracts.

Senate Rule 11G provides the following:

The Senate shall not include or permit a nondisclosure, non-disparagement or other similar clause in an agreement or contract between the Senate and a member, officer or employee. The Senate shall not seek to enforce a nondisclosure, non-disparagement or other similar clause in an existing agreement or contract between the Senate and a member, officer or employee. This rule shall not be suspended. 2019.

House Rule 100 provides the following in relevant part:

(c) No member, officer or employee shall execute any agreement to settle any legal claim or potential legal claim of sexual harassment, or retaliation based on a legal claim or potential legal claim of sexual harassment, by any current or former member, officer or employee unless. . . .

3. the duration of any non-disclosure or non-disparagement provision of the agreement to settle the legal claim or potential legal claim is for a finite period of time as agreed to by the parties. . . .

(d) In the case of an agreement to settle any legal claim or potential legal claim of sexual harassment pursuant to this Rule by a member, the Speaker and Minority Leader shall appoint a Special Committee on Professional Conduct pursuant to [House] Rule 96 to determine if the member shall be required to personally reimburse the House for all or part of the settlement amount. Upon a determination by the Special Committee that the member shall be required to personally reimburse the House for all or part of the settlement amount, it shall determine the amount to be reimbursed and immediately notify the member of that amount.

(e) Upon request of [the person filing or eligible to file the legal claim or potential legal claim or a person legally authorized to represent that person], Counsel shall waive any non-disclosure or non-disparagement provision of any agreement executed prior to the effective date of this Rule by the House and any current or former member, officer or employee, to allow said current or former member, officer or employee to report or discuss a claim of sexual harassment or retaliation based on sexual harassment.

Added Mar. 15, 2018; Amended Jan. 30, 2019.

We note that House Rule 100(d) contemplates use of taxpayer monies to settle legal claims or potential legal claims of sexual harassment only.

To determine whether and to what extent the Senate and House are complying with their respective chambers' own rules regarding nondisclosure, non-disparagement, or other similar clauses in agreements or contracts, on October 30, 2023, we requested the following:

- all employee settlement agreements and employment contracts executed from January 1, 2010 through December 31, 2022;⁶⁰
- financial and demographic information related to these agreements; and
- internal policies and procedures relating to employee settlement agreements and employment contracts and the use of nondisclosure, non-disparagement, or other similar clauses.

Due to the Legislature's refusal to participate in the performance audit, we were unable to obtain this information or draw any conclusions regarding Senate and House compliance with each chambers' own rules regarding nondisclosure, non-disparagement, or other similar clauses in agreements or contracts, or regarding use of taxpayer monies to settle claims.⁶¹

60. For this objective, we extended the audit period back to 2010 to mirror the audit period of OSA's ongoing audits regarding the use of employee settlement agreements in Massachusetts state government (Audit No. 2023-0028-3S and Audit No. 2023-0028-3S1).

61. Any examination of employee settlement agreements would have included a review of rules applicable at the time of the execution of any such employee settlement agreements.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Senate and House of Representatives did not ensure that their respective chambers' annual financial audits were completed, filed with required recipients, including the Office of the State Auditor,⁶² or made available to the public in accordance with their respective chambers' own rules.

Regarding the rules governing proceedings of the Senate (Senate Rules) and the House (House Rules), Senate Rule 13C and House Rule 85A provide for an annual fiscal year audit of the Senate and House financial accounts, respectively. To determine whether and to what extent the Senate and House are ensuring that their annual financial audits are completed, filed with required recipients, and made available to the public in accordance with their respective chambers' own rules, we reviewed the Massachusetts General Court website and noted that the Senate financial audits for fiscal years 2021 and 2022 had not been posted for the public. On July 26, 2023, we requested the Senate and House financial audits for fiscal years 2021 and 2022; however, the Senate and House refused to participate in this audit. Accordingly, the Office of the State Auditor (OSA) determined that the Senate and House did not ensure that their respective chambers' annual financial audits were completed, filed with required recipients, including OSA,⁶³ or made available to the public in accordance with their respective chambers' own rules.⁶⁴ As noted in the "Post-Audit Action" subsection of this report, the Senate financial audit for fiscal year 2021 has since been completed and posted on the Massachusetts General Court (General Court; Legislature) website.

In the absence of Senate and House financial audits for fiscal years 2021 and 2022, we reviewed the financial audits for fiscal year 2020 (2020 financial audits) in order to gain an understanding of Senate and House financial audits. We found that these financial audits, in fact, contained limited financial information, consisting of the following:

- a Statement of Available Resources and Expenditures—Statutory Basis (see Appendix E), containing appropriations and expenditures amounts and the difference reflected as a balance forward; and

62. See Senate Rule 13C.

63. See *Id.*

64. See Senate Rule 13C; House Rule 85A.

- a Combining Schedule of Available Resources and Expenditures—Statutory Basis (see [Appendix E](#)), indicating the balance forward from the prior fiscal year and the allocation of the amounts between the respective chambers' appropriation codes.⁶⁵

No other financial information is included in the 2020 financial audits—the amounts are not itemized and the Notes to Financial Statement (see [Appendix E](#)) provide only a general description of amount categories.⁶⁶

Further, although the 2020 financial audits reference an additional issued report under the heading Other Reporting Required by Government Auditing Standards (see [Appendix E](#)), describing the testing of internal controls over financial reporting and compliance and the results of that testing, the additional report does not accompany the financial audits and is not publicly available. According to Paragraph 6.42 of the *Government Auditing Standards: 2018 Revision* (2018 Yellow Book) of the US Government Accountability Office, this separate report should include the following:

A description of the scope of the auditors' testing of internal control over financial reporting and of compliance with provisions of laws, regulations, contracts, and grant agreements. Auditors should also state in the report(s) whether the tests they performed provided sufficient, appropriate evidence to support opinions on the effectiveness of internal control and on compliance with provisions of laws, regulations, contracts, and grant agreements.

Additionally, Paragraph 6.43 provides, "If separate reports are used, the auditors should make the report on internal control and compliance available to users in the same manner as the financial audit report to which it relates."

If the Senate and House do not ensure that their respective chambers' annual financial audits are completed, filed with required recipients, and made available to the public, then they are not in compliance with their respective chambers' own rules. This contributes to a lack of transparency and limits the public's ability to hold the Legislature accountable with respect to Senate and House financial transactions and processes. The financial audits that do exist lack financial information and internal control reports.

65. See footnote 55.

66. This is contrasted by the detail provided in the *Statement of Financial Affairs of the General Assembly* audit report as released by Pennsylvania's [Legislative Audit Advisory Commission](#) (last accessed September 30, 2024).

Authoritative Guidance

Senate Rule 13C states the following:

The Senate Committee on Rules shall provide for an annual fiscal year audit of all Senate financial accounts to be conducted by a certified public accountant experienced in auditing governmental entities. The clerk shall notify the members when the audit is available. A copy of the audit shall be filed with the Senate Clerk and the State Auditor, copies shall be made available upon request by any member of the Senate or the general public and posted on the general court website. 1985; 2003; 2015; 2017; 2021.

House Rule 85A states the following:

The House Business Manager, with the approval of the Counsel appointed pursuant to [House] Rule 13B, shall provide that outside, independent audits of House financial accounts be conducted for each fiscal year upon receipt of the fiscal year end appropriation activity with balance report from the comptroller of the Commonwealth. The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The House Business Manager shall provide the independent auditor with requested documents for such audit. A copy of such audit shall be filed with the Clerk of the House and said copies shall be made available to the members and the general public upon request. The procurement of an independent auditor pursuant to this rule shall not be subject to [House] Rule 87.

Adopted Jan. 11, 1985, Amended Jan. 20, 2011; Jan. 30, 2019.

The Declaration of the Rights of the Inhabitants of the Commonwealth of Massachusetts in the Massachusetts Constitution states the following in part:

*All power residing originally in the people, and being derived from them, the several magistrates and officers of government, vested with authority, whether legislative, executive, or judicial, are their substitutes and agents, and are at all times accountable to them.*⁶⁷

Reason for Issue

During the course of this performance audit, we determined that the Senate and House financial audits for fiscal years 2021 and 2022—the fiscal years closing during the performance audit period—were not available because they had not been completed as required by Senate Rule 13C and House Rule 85A, respectively. The Legislature refused to participate in this performance audit; therefore, we could not obtain a reason why the financial audits for fiscal years 2021 and 2022 had not been completed, filed with

67. See Article V of Part the First of the Massachusetts Constitution; see Staats, Comptroller General; see footnote [40](#).

required recipients, or made available in accordance with the applicable rules, or why the financial audits contain limited financial information and do not include the internal control reports.

Recommendations

1. The Senate and House should ensure that their respective chambers' annual financial audits are completed in a timely manner, filed with required recipients, and made directly available to the public to increase transparency and the public's ability to hold the Legislature accountable with respect to Senate and House financial transactions and processes.
2. The Senate and House should ensure that their respective chambers' annual financial audits contain more detailed financial information, such as itemized appropriations, revenues, and expenditures, supported by written documentation, to increase transparency and the public's ability to hold the Legislature accountable with respect to Senate and House financial transactions and processes.
3. The Senate and House should include the separate internal control reports referenced in Senate and House financial audits with their respective chambers' annual financial audits, which should be made directly available to the public to increase transparency and the public's ability to hold the Legislature accountable with respect to Senate and House financial transactions and processes.

Auditee's Response

The Massachusetts General Court was given the opportunity and refused to participate in this audit.

Auditor's Reply

We continue to make ourselves available to the Massachusetts General Court and encourage it to comply with Section 12 of Chapter 11 of the Massachusetts General Laws, to help make government work better.

2. In comparison to the legislative websites of the sample states, the Massachusetts General Court website lacks apparent content and ease of website navigation regarding pending and enacted legislation.

To determine whether and to what extent the Massachusetts General Court is communicating information regarding pending and enacted legislation to the public, we reviewed the Massachusetts General Court website to assess the extent of available information regarding the legislative process, and pending and enacted legislation, as well as the ease of website navigation. We then compared these elements to those of the sample states—Kentucky, Pennsylvania, Virginia, Connecticut, and Oregon (see [Appendix B](#)). During our review, we found that, in comparison to the legislative websites of the sample states, the Massachusetts General Court website lacks apparent content and ease of website navigation regarding pending and enacted legislation. More specifically, we found that in comparison to the sample state legislative websites, the Massachusetts General Court website, and the homepage in particular,

provides insufficient information, and has a less intuitive structure of information on committees, Massachusetts General Court proceedings, and the overall legislative process, as well as less intuitive website navigation⁶⁸ to the information and records that are available. These issues are described in further detail in our sub-findings below. If the Massachusetts General Court does not improve its website to increase content and ease of website navigation regarding pending and enacted legislation, then it limits the public's ability to understand and engage in the legislative process and hold the Legislature accountable for ensuring an equitable mode of making laws.

Before discussing the sub-findings, we note that Massachusetts has been generally ranked as less transparent than other states regarding legislative information. According to its website, Open States⁶⁹ "aggregates legislative information from all 50 states, Washington, D.C., Puerto Rico, and US Congress." On March 11, 2013, Open States published an Open Legislative Data Report Card that evaluated states on transparency of publicly available data using the following six criteria: completeness, timeliness, ease of access, machine readability, use of commonly owned standards, and permanence.⁷⁰ Open States converted qualitative data to numeric scores and coinciding letter grades.⁷¹ Massachusetts was one of four states to ultimately receive an "F" grade, the lowest grade possible.⁷² There were 11 states that received an "A" grade in the final report card, including 3 of our sample states—Connecticut, Pennsylvania, and Virginia. We developed the map below using data from the Open Legislative Data Report Card.⁷³

68. According to Medium's "Navigate to the top: Essential strategies for creating intuitive navigation," "Intuitive navigation is critical to the success of a website or [application]. It helps users to find what they are looking for quickly and easily, and it guides them through the user journey in a logical and seamless manner."

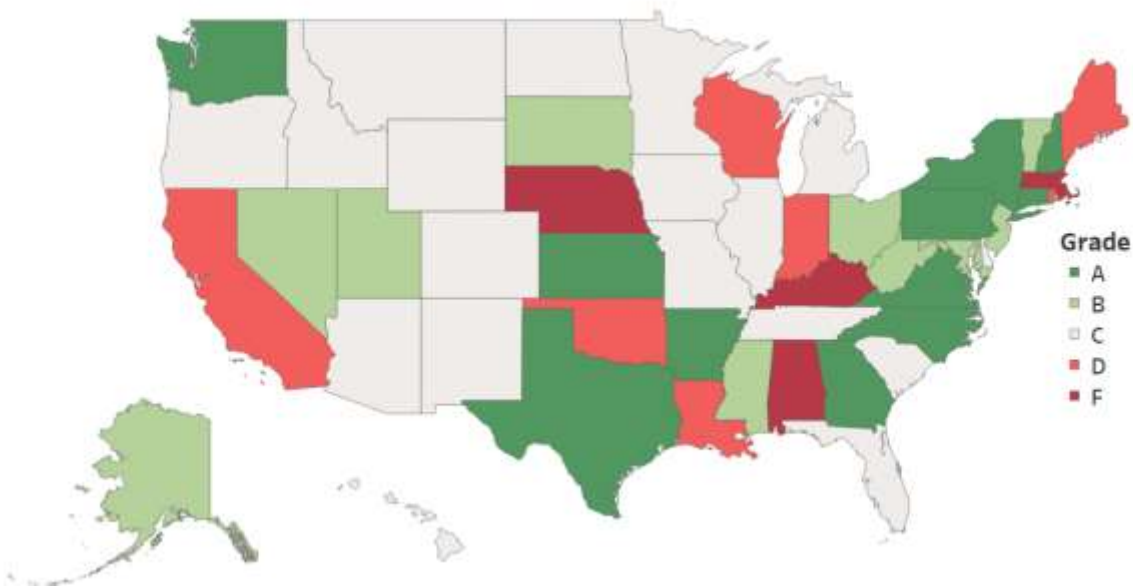
69. Open States is a transparency initiative. The Sunlight Foundation ran Open States from 2009 through 2016. It was then independently run from 2016 through 2021, and finally adopted by Plural Policy in 2021. The Sunlight Foundation was a national, nonpartisan, nonprofit organization, whose goal was "to achieve changes in the law to require real-time, online transparency for all government information." <https://sunlightfoundation.com/about/>. Static archive website (last accessed August 2, 2024). Plural Policy is an "[Artificial intelligence]-powered legislative tracking tool," whose mission is "to make policy creation more transparent, responsive, and inclusive. And to make full participation possible." See <https://pluralpolicy.com/>; <https://pluralpolicy.com/about/our-mission/> (last accessed August 2, 2024).

70. Four other original criteria were determined not to present serious differences between states. See <https://sunlightfoundation.com/2013/03/11/openstates-report-card/>. Static archive website (last accessed August 2, 2024).

71. See *id.*; see also the "Open Legislative Data Report Card Methodology" subsection in Appendix A.

72. The other three states to receive an "F" grade were Alabama, Kentucky, and Nebraska. See <https://open.pluralpolicy.com/reportcard/> (last accessed August 2, 2024) for underlying criteria ratings and all state grades; see also the "Open Legislative Data Report Card" subsection in Appendix A. We cannot verify the accuracy of the data since we did not audit this information. Although Kentucky, one of our sample states, received an "F" grade, we retained them in the sample to illustrate instances of greater transparency in comparison to Massachusetts.

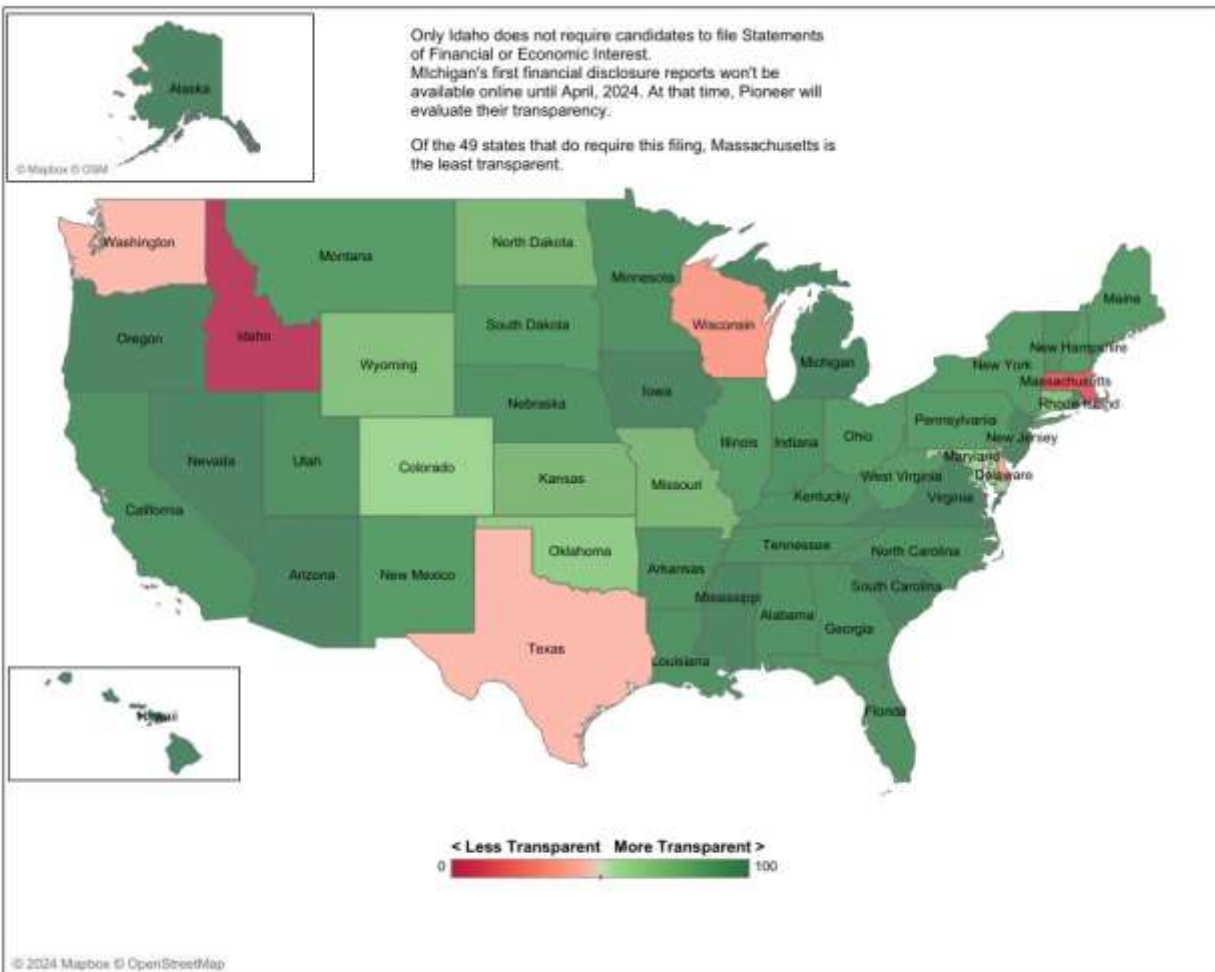
73. See <https://open.pluralpolicy.com/reportcard/> (last accessed August 2, 2024); see also the "Open Legislative Data Report Card" subsection in Appendix A. We cannot verify the accuracy of the data since we did not audit this information.



Another assessment by the Pioneer Institute for Public Policy Research ranked the states on financial transparency.⁷⁴ According to the Pioneer Institute, of the 49 states requiring financial interest disclosure reports in 2024, Massachusetts ranked as the least transparent.⁷⁵

74. See *Ranking the States on Financial Transparency*, Pioneer Institute (2019). <https://pioneerinstitute.org/state-rankings-financial-disclosure/> (last accessed August 2, 2024).

75. See *id.*



Source: The Pioneer Institute

- a. In comparison to the sample state legislative websites, the Massachusetts General Court website provides less apparent information and records regarding committees and committee proceedings, and less intuitive website navigation to the information and records that are available.**

During our review of the Massachusetts General Court website, we found that, in comparison to the legislative websites of the sample states—Kentucky, Pennsylvania, Virginia, Connecticut, and Oregon—the Massachusetts General Court website provides significantly less detailed information on committees and committee proceedings, and less intuitive website navigation to the information and records that are available. According to the Massachusetts General Court's Rules, specific committees are intended to help determine legislative proceedings and initiate legislation that appears before the Massachusetts General Court for consideration. A lack of apparent information and records regarding committees and committee proceedings, combined

with less intuitive website navigation, contributes to a lack of transparency concerning pending and enacted legislation. This limits the public's ability to understand and engage in the legislative process and hold the Legislature accountable for ensuring an equitable mode of making laws.

Although the Massachusetts General Court website and the sample state legislative websites all provide hyperlinks to their committees, either in their homepage toolbars or as first-degree hyperlinks or tabs from their toolbar hyperlinks, the extent of the resulting information when following the website breadcrumbs⁷⁶ differs significantly.⁷⁷ Navigating within the Massachusetts General Court website, the Committees & Commissions toolbar hyperlink leads to the various legislative committees of the current session, descriptions of committee jurisdiction, members, bills, hearings calendar, bill history, amendments, and videos of hearings, if available.⁷⁸ In addition to the foregoing, the Kentucky General Assembly website's Committees hyperlink leads to lists of committee staff, meeting materials, and prior years' information.⁷⁹ The resulting bill hyperlinks from the meeting materials lead to documentation regarding a bill's original presentation, final presentation, summary, fiscal impact statement(s), amendment(s) with changes tracked against the bill, amendment summary, and vote history.⁸⁰ The Pennsylvania General Assembly website's Senate and House hyperlinks similarly lead to committee information, including prior years' information, meeting materials, bill and amendment text in various formats, fiscal notes, and vote history.⁸¹ The Virginia General Assembly website's Members and Session hyperlink also leads to more committee information than the Massachusetts General Court website, including hyperlinks to committee staff with contact information, bill summaries, bill and amendment text with

76. A breadcrumb is a "component of web development that aids in navigation and readability of a website." Mark Levene (18 October 2010). *An Introduction to Search Engines and Web Navigation*. 2nd ed. Wiley. p. 221.

77. See <https://malegislature.gov/>; <https://legislature.ky.gov/Pages/index.aspx>; <https://www.legis.state.pa.us/> to Senate and House links; <https://viriniageneralassembly.gov/index.php> to Members and Session link; <https://www.cga.ct.gov/>; <https://www.oregonlegislature.gov/> (last accessed August 4, 2024).

78. See, e.g., <https://malegislature.gov/Committees/Detail/S51>; <https://malegislature.gov/Committees/Detail/H34> (last accessed August 4, 2024).

79. See, e.g., <https://legislature.ky.gov/Committees/Pages/Committee-Details.aspx?CommitteeRSN=74&CommitteeType=Senate%20Standing%20Committee>; <https://apps.legislature.ky.gov/CommitteeDocuments/71/> (last accessed August 4, 2024).

80. See, e.g., <https://apps.legislature.ky.gov/record/24RS/HB122.html> (last accessed August 4, 2024).

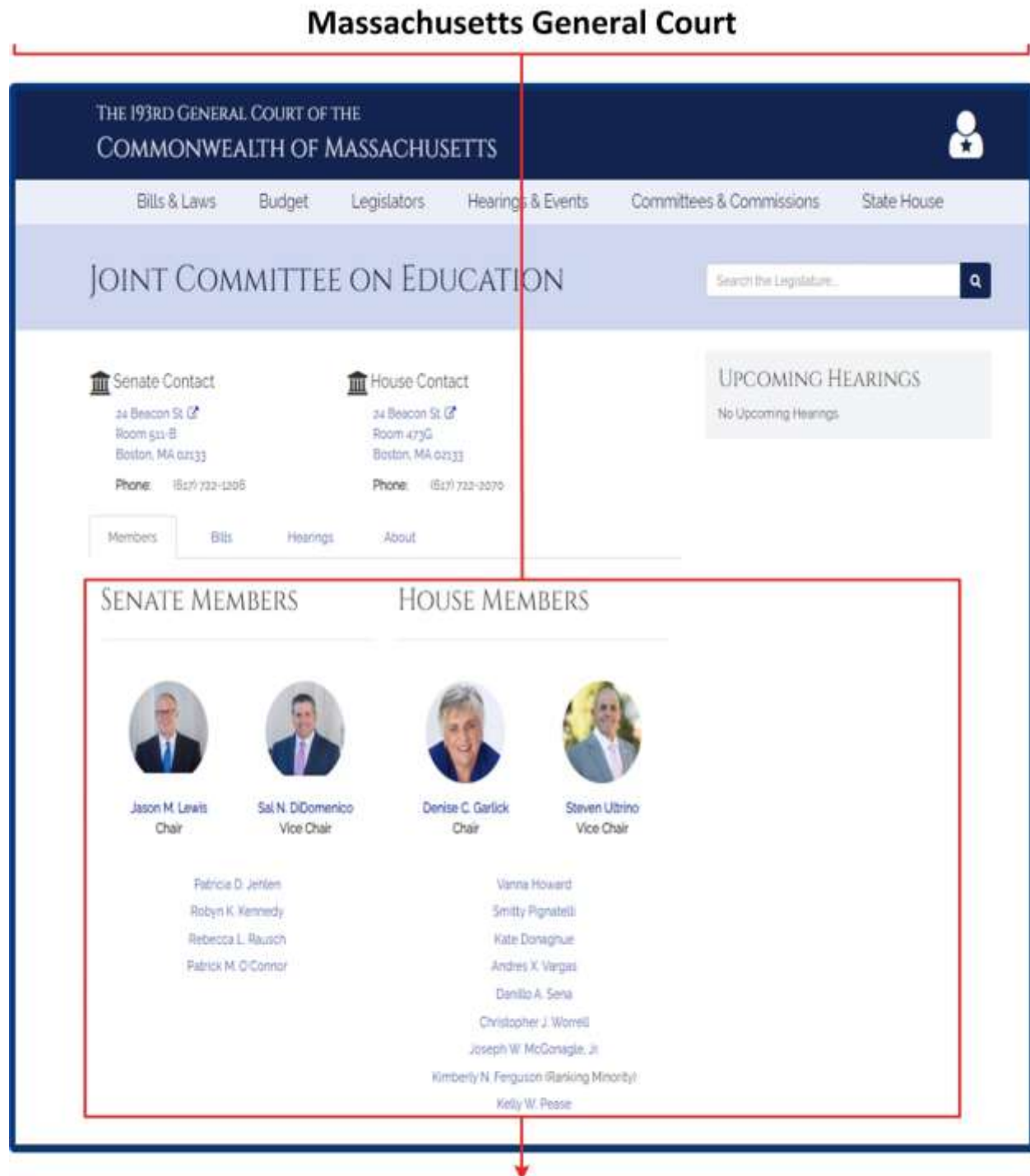
81. See, e.g., <https://www.legis.state.pa.us/cfdocs/CteeInfo/StandingCommittees.cfm?CteeBody=S>; <https://www.legis.state.pa.us/cfdocs/CteeInfo/index.cfm?Code=1&CteeBody=S&SessYear=2023>; <https://www.legis.state.pa.us/cfdocs/legis/CMS/ArchiveDetails.cfm?SessYear=2023&MeetingId=3831&Code=1&Chamber=S>; <https://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2023&sind=0&body=S&type=B&bn=840> (last accessed August 4, 2024).

tracked changes, impact statements, and vote history.⁸² The Connecticut General Assembly website and Oregon State Legislature website continue this trend.⁸³ See the following figures.⁸⁴ The Massachusetts General Court's deficit in committee records and lack of clear navigation undermines the transparency of legislative processes in Massachusetts.

82. See, e.g., <https://lis.virginia.gov/cgi-bin/legp604.exe?241+com+S5>; <https://lis.virginia.gov/cgi-bin/legp604.exe?241+doc+S0510304>; <https://lis.virginia.gov/cgi-bin/legp604.exe?241+sum+HB45>; <https://committees.lis.virginia.gov/forconsideration.aspx?ses=241&bil=HB0045&hou=S> (last accessed August 4, 2024).

83. See, e.g., <https://www.cga.ct.gov/hed/>; https://www.cga.ct.gov/asp/CGACommBillRecBook/default.aspx?comm_code=hed; https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&bill_num=SB00106; <https://apps.oregonlegislature.gov/liz/202311/Committees/HCCP/Overview>; <https://apps.oregonlegislature.gov/liz/202311/Committees/HCCP/2024-05-29-08-30/Agenda>; <https://apps.oregonlegislature.gov/liz/202311/Committees/HCCP/2024-05-29-08-30/MeetingMaterials> (last accessed August 4, 2024).

84. The selection of the Education Committees for both the Massachusetts General Court and the Connecticut General Assembly was done by looking for a comparable committee between both entities.



Massachusetts General Court provides limited information for committees, bills sponsored by members of the committee, and committee hearings

Connecticut General Assembly

Connecticut General Assembly
State Capitol | Hartford, Connecticut 06106-1562

Representation ▾ Committees ▾ Offices ▾ Commissions ▾ Session Items ▾ Statutes ▾ Bill Info ▾ Associated ▾ State Auditors ▾ Accessibility ▾

C G A / COMMITTEES / EDUCATION

Education Committee

The Education Committee has cognizance of all matters relating to the Department of Education, the Office of Early Childhood and the Technical Education and Career System, and school building projects, local and regional boards of education, the substantive law of collective bargaining covering teachers and professional employees of such boards, vocational rehabilitation, and libraries, including the State Library, museums and historical and cultural associations.

Quick Links

Committee Membership ▸

Contact

Education Committee
LEGISLATIVE OFFICE BUILDING, ROOM 3100
HARTFORD, CT 06106

(860) 340-0420

SUBMIT PUBLIC HEARING TESTIMONY

PRIVACY NOTICE - IMPORTANT

Please be aware that all submitted testimony is public record. Depending upon the information you supply, this may reveal some or all of the following: Email address, physical address, phone number, name, age, and other personal information. All submissions are uploaded and linked on the Connecticut General Assembly website. All public hearing testimony, written and spoken, is public information. As such, it will be made available on the CGA website and indexed by Internet search engines.

For the Record

Subscribe

- Bill Record Book
- Bills Reported Out of Committee
- Committee Meetings ▾
 - Agendas
 - Minutes
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- Joint Favorable (JF) Reports
- Other Events ▾
 - Agendas
 - Documents
- Public Hearings ▾
 - Agendas
 - Testimony
 - Transcripts
- Vote Tally Sheets
- Archives

Related Information and Forums

Education Funding Information ▾

- Agenda - Informational Forum 2.1.23
- Education Funding 101 Presentation by OFA and OLR
- H.B. 5003 Estimated FY25 Net Impacts
- H.B. 5003 File Copy

BILLS

Connecticut General Assembly provides more relevant information for committees. Committee pages contain information such as sponsored bills, committee meetings, meeting minutes, journals, and drafts

Authoritative Guidance

Pursuant to Paragraph 8.18(h) of the 2018 Yellow Book, an example of acceptable performance audit criteria includes “benchmarks against which performance is compared, including performance of other entities or sectors.” As such, best practices emerging from the review of the legislative websites of the sample states include the following:

- information and records regarding committees and committee proceedings, such as sponsored bills, committee meetings, meeting minutes, journals, and drafts, that are available to the public on the website; and
- intuitive website navigation to the information and records that are available to the public on the website.

The Declaration of the Rights of the Inhabitants of the Commonwealth of Massachusetts in the Massachusetts Constitution states the following in part:

*All power residing originally in the people, and being derived from them, the several magistrates and officers of government, vested with authority, whether legislative, executive, or judicial, are their substitutes and agents, and are at all times accountable to them.*⁸⁵

Reason for Issue

The Legislature refused to participate in this audit; therefore, we were unable to obtain a reason why the Massachusetts General Court website provides less apparent information and records regarding committees and committee proceedings, and less intuitive website navigation to the information and records that are available, in comparison to the sample states.

b. In comparison to the sample state legislative websites, the Massachusetts General Court website provides less apparent information and records regarding pending and enacted bills, and less intuitive website navigation to the information and records that are available.

During our review of the Massachusetts General Court website, we found that, in comparison to the legislative websites of the sample states—Kentucky, Pennsylvania, Virginia, Connecticut, and Oregon—the Massachusetts General Court website provides limited content and is more difficult to navigate when it comes to information and records regarding pending and enacted bills. As

85. See Article V of Part the First of the Massachusetts Constitution; see Staats, Comptroller General; see footnote 40.

discussed above regarding committees and committee proceedings, the extent of additional information accompanying bills associated with committee hyperlinks is noticeably greater on the sample state legislative websites, including easily accessible bill summaries, amendments with summaries and tracked changes, impact statements, and vote history. A lack of apparent information and records regarding pending and enacted bills, combined with less intuitive website navigation on the Massachusetts General Court website, contributes to the lack of transparency and limits the public's ability to hold the Legislature accountable for ensuring an equitable mode of making laws.

The Massachusetts General Court website provides a hyperlink (Bills & Laws) on its homepage, as do the websites of the Kentucky General Assembly (Bills), Pennsylvania General Assembly (Legislation), Connecticut General Assembly (Bill Info), and Oregon State Legislature (Bills and Laws). The Virginia General Assembly provides a banner hyperlink called Click for Bill Tracking, Meetings, Who's My Legislator? at the top of its homepage, to access the "most requested information quickly, all in one place."⁸⁶ However, the Massachusetts General Court website's corresponding hyperlink (Bills & Laws) leads to the same limited presentation of bill information as Committee hyperlinks—bill text, amendment text, bill history, and identity of petitioners. In comparison, the Pennsylvania General Assembly website's corresponding hyperlink (Legislation) leads to more robust bill information that includes summaries and fiscal notes. See the following figures.⁸⁷

86. See <https://viriniageneralassembly.gov/index.php> (last accessed August 4, 2024).

87. See also, e.g., <https://apps.legislature.ky.gov/record/24rs/hb1.html>; <https://lis.virginia.gov/cgi-bin/legp604.exe?241+sum+HB134>; https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&which_year=2024&bill_num=182; <https://olis.oregonlegislature.gov/liz/2024R1/Measures/Overview/SB1507> (last accessed August 4, 2024).

Massachusetts General Court

THE 193RD GENERAL COURT OF THE
COMMONWEALTH OF MASSACHUSETTS

June 07, 2024 | 68°F

Bills & Laws

Budget

Legislators

Hearings & Events

Committees & Commissions

State House

★ BILL H.1008
193rd (Current)

Search the Legislature

AN ACT REQUIRING LICENSED AUTO INSURANCE DAMAGE APPRAISERS TO PROVIDE SAFETY NOTICES TO THE OWNERS OF DAMAGED MOTOR VEHICLES

By Representative Finn of West Springfield, a petition (accompanied by bill, House, No. 1008) of Michael J. Finn relative to requiring licensed auto insurance damage appraisers to provide safety notices to the owners of damaged motor vehicles. Financial Services.

View Text

Print Preview

Download PDF

Presenter: Michael J. Finn

Status: Referred to House Committee on Ways and Means

Bill History

Petitioners

Displaying 4 actions for Bill H.1008

Date	Branch	Action
2/16/2023	House	Referred to the committee on Financial Services
2/16/2023	Senate	Senate concurred
4/24/2023	Joint	Hearing scheduled for 05/08/2023 from 10:00 AM-01:00 PM in A-2
3/7/2024	House	Bill reported favorably by committee and referred to the committee on House Ways and Means

SIMILAR BILLS

H.3555

191st (2019 - 2020)

An Act requiring licensed auto insurance damage appraisers to provide safety notices to the owners of damaged motor vehicles

H.1084

192nd (2021 - 2022)

An Act requiring licensed auto insurance damage appraisers to provide safety notices to the owners of damaged motor vehicles

★ S.709

193rd (Current)

An Act requiring licensed auto insurance damage appraisers to provide safety notices to the owners of damaged motor vehicles

H.2171

190th (2017 - 2018)

An Act requiring licensed auto insurance damage appraisers to provide safety notices to the owners of damaged motor vehicles

S.725

192nd (2021 - 2022)

An Act requiring licensed auto insurance damage appraisers to provide safety notices to the owners of damaged motor vehicles

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Commonwealth Employment Opportunities

Secretary of the Commonwealth

Quick Links

Accessibility

MyLegislature

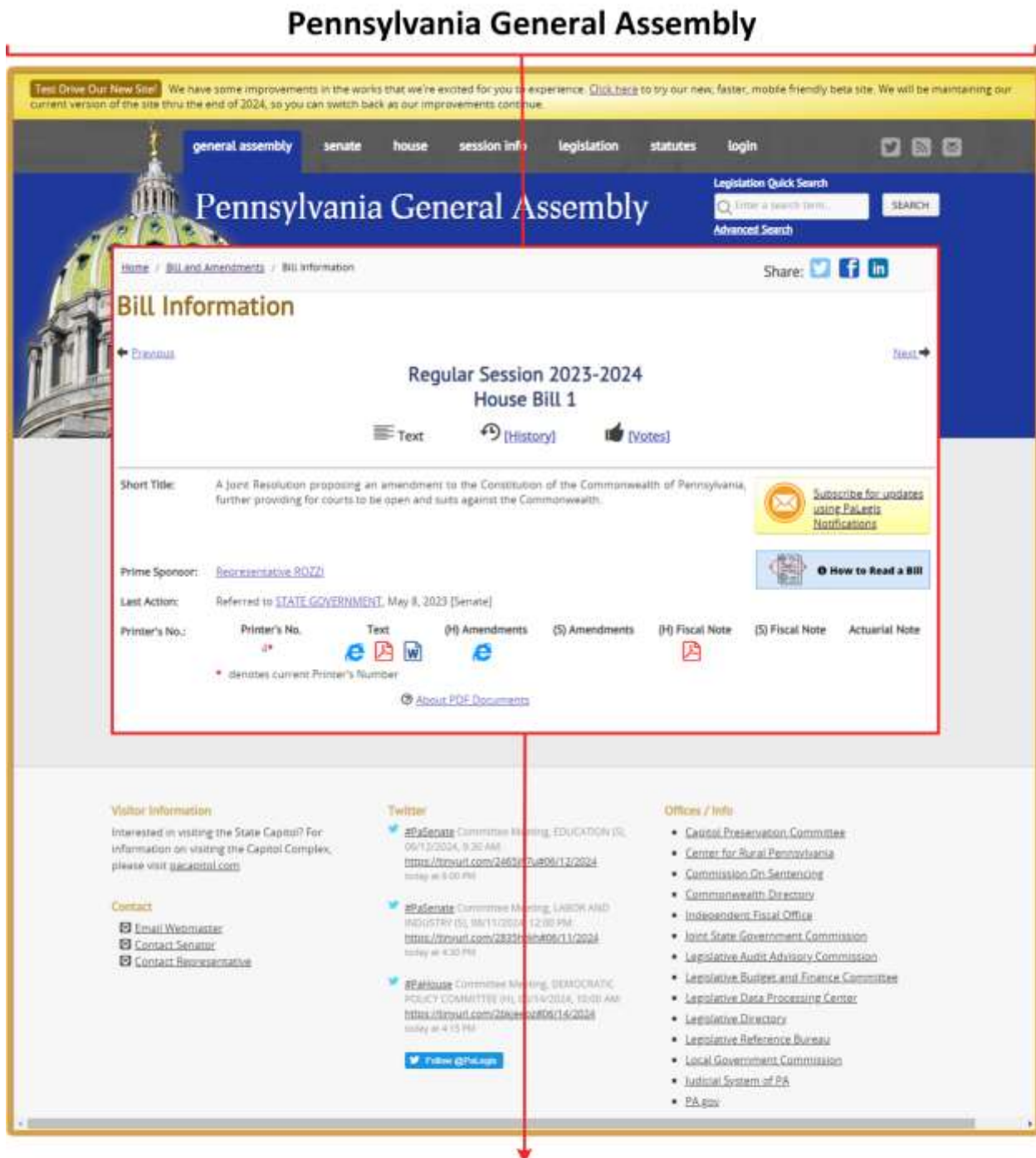
Massachusetts General Laws

Find My Legislator

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Massachusetts General Court provides limited information for testimony, reports, and fiscal or policy impact analyses associated with the bills

35



Pennsylvania General Assembly provides more extensive information for testimony, reports, and fiscal or policy impact analyses associated with the bills

Moreover, the bill history that is provided by the Massachusetts General Court website is limited when compared to the sample state legislative websites. It is more difficult to follow as the text of amendment language is provided but not tracked against the relevant bill. When changes are made to a bill, a new bill number is issued, and viewers are sent to a new webpage with a separate bill history. As one example, Pennsylvania's bill history provides a complete, centralized record of a particular piece of legislation, including tracked changes. See the following figures.⁸⁸

88. See also, e.g., <https://apps.legislature.ky.gov/record/24rs/hb1.html>; <https://lis.virginia.gov/cgi-bin/legp604.exe?241+sum+HB134>; https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&which_year=2024&bill_num=182; <https://olis.oregonlegislature.gov/liz/2024R1/Measures/Overview/SB1507> (last accessed August 4, 2024).

Massachusetts General Court

The screenshot shows the official website of the Massachusetts General Court. The header includes the text "THE 193RD GENERAL COURT OF THE COMMONWEALTH OF MASSACHUSETTS" and a navigation menu with links: "Bills & Laws", "Budget", "Legislators", "Hearings & Events", "Committees & Commissions", and "State House". A user profile icon is in the top right. The main content area features "BILL S.2481 193rd (Current)" and a search bar. The bill title is "AN ACT TO INCREASE ACCESS TO DISPOSABLE MENSTRUAL PRODUCTS". A summary states: "Senate, October 19, 2023 -- The committee on Senate Ways and Means, to whom was referred the Senate Bill to increase access to disposable menstrual products (Senate No. 1381), reports, recommending that the same ought to pass with an amendment substituting a new draft with the same title (Senate No. 2481)." Action buttons include "View Text", "Print Preview", and "Download PDF". The sponsor is "Senate Committee on Ways and Means". A "SIMILAR BILLS" section lists related bills. A "Bill History" tab is selected, showing a table of actions. A red box highlights the history table, and a red arrow points from it to the audit finding below.

THE 193RD GENERAL COURT OF THE COMMONWEALTH OF MASSACHUSETTS

Bills & Laws Budget Legislators Hearings & Events Committees & Commissions State House

★ BILL S.2481
193rd (Current)

AN ACT TO INCREASE ACCESS TO DISPOSABLE MENSTRUAL PRODUCTS

Senate, October 19, 2023 -- The committee on Senate Ways and Means, to whom was referred the Senate Bill to increase access to disposable menstrual products (Senate No. 1381), reports, recommending that the same ought to pass with an amendment substituting a new draft with the same title (Senate No. 2481).

View Text Print Preview Download PDF

Sponsor: Senate Committee on Ways and Means

Bill History Amendments Roll Call Cosponsors

Displaying 8 actions for Bill S.2481

Date	Branch	Action
10/19/2023	Senate	Reported from the committee on Senate Ways and Means
10/19/2023	Senate	Recommended new draft for S2381
10/19/2023	Senate	Placed in the Orders of the Day for Thursday, October 26, 2023
10/26/2023	Senate	Amendment #1 (Rodrigues) adopted
10/26/2023	Senate	Substituted, as amended for S2381
10/26/2023	Senate	Ordered to a third reading
10/26/2023	Senate	Read third
10/26/2023	Senate	Reprinted, as amended, see S2481

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Massachusetts General Court provides limited information for bill history. When a bill is amended it can be given a new bill number which impedes tracking of the evolution of the bill language.

Pennsylvania General Assembly

The screenshot shows the Pennsylvania General Assembly website. The main header includes navigation links for 'general assembly', 'senate', 'house', 'session info', 'legislation', 'statutes', and 'login'. A search bar is located on the right. The page title is 'Pennsylvania General Assembly'. The main content area is titled 'Bill Information - History' and features a red box highlighting the 'House Bill 804; Regular Session 2023-2024' page. The page includes a 'Text' tab, a '[History]' tab, and a '[Votes]' tab. The 'History' tab is selected, showing a detailed timeline of the bill's progress. The timeline includes the following steps:

- Sponsors:** BURNS, DAVID; BIDDLE, FRANK; BENTLEY, VONNA; SANCHEZ, PAUL; WANG, GAILLE; WILSON, JILL; ZIMMERMAN, C. WILLIAM; HOWARD, DEAN; WAGNER, WARREN; HART, TAMAR; COPELAND, GILLES; WEISBERG, and MALL.
- Printer's No (PN):** 1304, 762
- Short Title:** An Act amending the act of December 15, 1982 (P.L. 1266, No. 267), entitled "An act conferring limited residency status on military personnel, their dependents and civilian personnel assigned to an active duty station in Pennsylvania," further providing for residency of students.
- Actions:**
 - PN 1262:** Referred to **STANDING ATTORNEY AND EMERGENCY PREPAREDNESS**, April 3, 2023.
 - Reported with request to re-refer to **EDUCATION**, April 26, 2023.
 - Re-referred to **EDUCATION**, April 26, 2023.
 - Reported as committed, May 22, 2023.
 - First consideration, May 22, 2023.
 - Laid on the table, May 22, 2023.
 - Removed from table, May 22, 2023.
 - PN 1304:** Second consideration, with amendments, May 23, 2023.
 - Re-committed to **EDUCATION**, May 23, 2023.
 - (Remarks see House Journal Page 420-421), May 23, 2023.
 - Re-reported as committed, May 24, 2023.
 - Third consideration and final passage, May 24, 2023 (211-0).
 - In the Senate:**
 - Referred to **STANDING ATTORNEY AND EMERGENCY PREPAREDNESS**, June 5, 2023.
 - Reported as committed, June 26, 2023.
 - First consideration, June 26, 2023.
 - Second consideration, *opening vote* June 27, 2023 (19-0).
 - Re-referred to **EDUCATION**, June 28, 2023.
 - Re-reported as committed, June 28, 2023.
 - Third consideration and final passage, Oct. 4, 2023 (21-0).
 - Signed in House, Oct. 5, 2023.
 - Signed in Senate, Oct. 16, 2023.
 - Presented to the Governor, Oct. 17, 2023.
 - Approved by the Governor, Oct. 23, 2023.
 - Act No. 24 of 2023, Oct. 21, 2023.

A red arrow points from the 'History' tab to the text below.

Pennsylvania General Assembly provides relevant information for bill history. When a new draft is created the bill number is kept to ensure easier and consistent bill tracking

Regarding website navigation, the sample states all incorporate some free bill tracking in the services provided to the public by their legislative websites. Kentucky provides free, unlimited tracking of legislation through Bill Watch, the hyperlink which is located on the Bills webpage.⁸⁹ Pennsylvania provides updates regarding legislation and committee activity through PaLegis Notifications, the hyperlink which is located on the Legislation webpage.⁹⁰ Virginia provides legislative tracking to the public through its Legislative Information System, the banner hyperlink which is located directly at the top of its legislative homepage.⁹¹ Connecticut provides its bill-tracking hyperlink as a drop-down option under Bill Info, located in its legislative homepage toolbar. Oregon provides the hyperlink to its e-Subscribe service, including Bill Alerts, on its Bills and Laws webpage.⁹² The Massachusetts General Court also provides bill tracking; a hyperlink to MyLegislature can be found under Quick Links at the bottom of the Massachusetts General Court homepage.⁹³ Without attaching the hyperlink to the Bills & Laws drop-down menu, however, the purpose of a MyLegislature account is unclear to the website user unless they happen to land on that webpage and then click on Learn More Here.⁹⁴

Authoritative Guidance

Pursuant to Paragraph 8.18(h) of the 2018 Yellow Book, an example of acceptable performance audit criteria includes “benchmarks against which performance is compared, including performance of other entities or sectors.” As such, best practices emerging from the review of the legislative websites of the sample states include the following:

- information and records regarding pending and enacted bills, such as bill summaries, amendments with summaries and tracked changes, impact statements, and vote history, that are available to the public on the website; and

89. See <https://legislature.ky.gov/Legislation/Pages/default.aspx> to <https://www.kentucky.gov/services/pages/billwatch.aspx> (last accessed August 4, 2024).

90. See <https://www.legis.state.pa.us/cfdocs/legis/home/bills/> to <https://www.legis.state.pa.us/login/> (last accessed August 4, 2024).

91. See <https://viriniageneralassembly.gov/index.php> (last accessed August 4, 2024).

92. See <https://www.cga.ct.gov/default.asp> to <https://www.cga.ct.gov/asp/menu/cgabilltracking.asp>; https://www.oregonlegislature.gov/bills_laws to https://www.oregonlegislature.gov/citizen_engagement/Pages/e-Subscribe.aspx (last accessed August 4, 2024).

93. See <https://malegislature.gov/> (last accessed August 4, 2024).

94. See <https://malegislature.gov/Account/Login?ReturnUrl=%2FMyLegislature> to <https://malegislature.gov/MyLegislature/About> (last accessed August 4, 2024).

- intuitive website navigation to the information and records that are available to the public on the website.

The Declaration of the Rights of the Inhabitants of the Commonwealth of Massachusetts in the Massachusetts Constitution states the following in part:

*All power residing originally in the people, and being derived from them, the several magistrates and officers of government, vested with authority, whether legislative, executive, or judicial, are their substitutes and agents, and are at all times accountable to them.*⁹⁵

Reason for Issue

The Legislature refused to participate in this audit; therefore, we were unable to obtain a reason why the Massachusetts General Court website provides less apparent information and records regarding pending and enacted bills and less intuitive website navigation to the information and records that are available, in comparison to the legislative websites of the sample states.

c. In comparison to the sample state legislative websites, the Massachusetts General Court website provides less apparent information and records regarding legislative sessions, and less intuitive navigation to the information and records that are available.

During our review of the Massachusetts General Court website, we found that, in comparison to the legislative websites of the sample states—Kentucky, Pennsylvania, Virginia, Connecticut, and Oregon—the Massachusetts General Court website provides less apparent information and records regarding legislative sessions, and less intuitive website navigation to the information and records that are available.

We assessed legislative session information and records availability and navigability by determining where session information was initially located on the Massachusetts General Court website and the sample state legislative websites, and by following the hyperlinks to determine the end results of available information. The Massachusetts General Court website provides session information through the Hearings & Events hyperlink in its homepage toolbar.⁹⁶ Selecting Senate, House, or Joint Sessions leads to the chambers' respective calendars, and selecting a

95. See Article V of Part the First of the Massachusetts Constitution; see Staats, Comptroller General; see footnote 40.

96. See <https://malegislature.gov/> (last accessed August 4, 2024).

particular session leads to the video recording of that session (and certain procedural roll call votes, which record both the name of the member and their vote).⁹⁷ For the Massachusetts General Court, journals, which are the official record of chamber proceedings, are not directly hyperlinked to sessions, but instead are located under the Legislators hyperlink in the homepage toolbar, and then under the Senate Clerk and House Clerk hyperlinks.⁹⁸

In comparison, the Pennsylvania General Assembly provides its session information through the Session Info hyperlink in its homepage toolbar, which leads directly to current session videos, calendars, session reports and notes, committee meeting schedules, journals, roll call votes, and floor amendments.⁹⁹ The Connecticut General Assembly similarly provides its session information through the Session Items hyperlink in its homepage toolbar, which leads directly to calendars, journals and transcripts, and the list of bills taken up during the session, which then leads to the supporting information attached to the bills as previously described in Finding 2a.¹⁰⁰ The Virginia General Assembly's Session hyperlink under Members and Session leads to session videos, floor calendars, and minutes.¹⁰¹ The Oregon State Legislature provides its session information through the Bills and Laws hyperlink in its homepage toolbar, which leads to options for current and previous sessions, and then to extensive session details, including committee meetings, the list of bills taken up during the session (and supporting information), and daily and cumulative session publications.¹⁰²

The common denominator among these four of the five sample states, as contrasted to the Massachusetts General Court website, is the direct hyperlinking of the written record of each chambers' actions to the particular session, in addition to the breadth of available information pertaining to bills. A lack of apparent information and records regarding legislative sessions combined with less intuitive website navigation on the Massachusetts General Court website

97. See, e.g., <https://malegislature.gov/Events/Sessions/Detail/4972>; <https://malegislature.gov/Events/Sessions/Detail/4973> (last accessed August 4, 2024).

98. See <https://guides.loc.gov/state-legislative-journals>; <https://malegislature.gov/ClerksOffice/Senate>; <https://malegislature.gov/ClerksOffice/House> (last accessed August 4, 2024).

99. See <https://www.legis.state.pa.us/cfdocs/legis/home/session.cfm> (last accessed August 4, 2024).

100. See https://www.cga.ct.gov/asp/menu/clerkdoclist.asp?house=H&doc_type=jnl# (last accessed August 4, 2024).

101. See <https://viriniageneralassembly.gov/membersAndSession.php?secid=1&activesec=0#!hb=1&mainContentTabs=1> (last accessed August 4, 2024).

102. See <https://olis.oregonlegislature.gov/liz/2024R1/2024-02-05> (last accessed August 4, 2024).

contributes to the perceived lack of transparency and limits the public's ability to hold the Legislature accountable for ensuring an equitable mode of making laws.

Authoritative Guidance

Pursuant to Paragraph 8.18(h) of the 2018 Yellow Book, an example of acceptable performance audit criteria includes "benchmarks against which performance is compared, including performance of other entities or sectors." As such, best practices emerging from the review of the legislative websites of the sample states include the following:

- information and records regarding legislative sessions, such as current session videos, calendars, session reports and notes, committee meeting schedules, journals, roll call votes, and floor amendments, that are available to the public on the website; and
- more intuitive website navigation to the information and records that are available to the public on the website.

The Declaration of the Rights of the Inhabitants of the Commonwealth of Massachusetts in the Massachusetts Constitution states the following in part:

*All power residing originally in the people, and being derived from them, the several magistrates and officers of government, vested with authority, whether legislative, executive, or judicial, are their substitutes and agents, and are at all times accountable to them.*¹⁰³

Reason for Issue

The Legislature refused to participate in this audit; therefore, we were unable to obtain a reason why the Massachusetts General Court website provides less apparent information and records regarding legislative sessions, and less intuitive website navigation to the information and records that are available, in comparison to the sample states.

d. When compared to the legislative website homepages of the sample states, the Massachusetts General Court website homepage lacks apparent content and ease of website navigation regarding pending and enacted legislation.

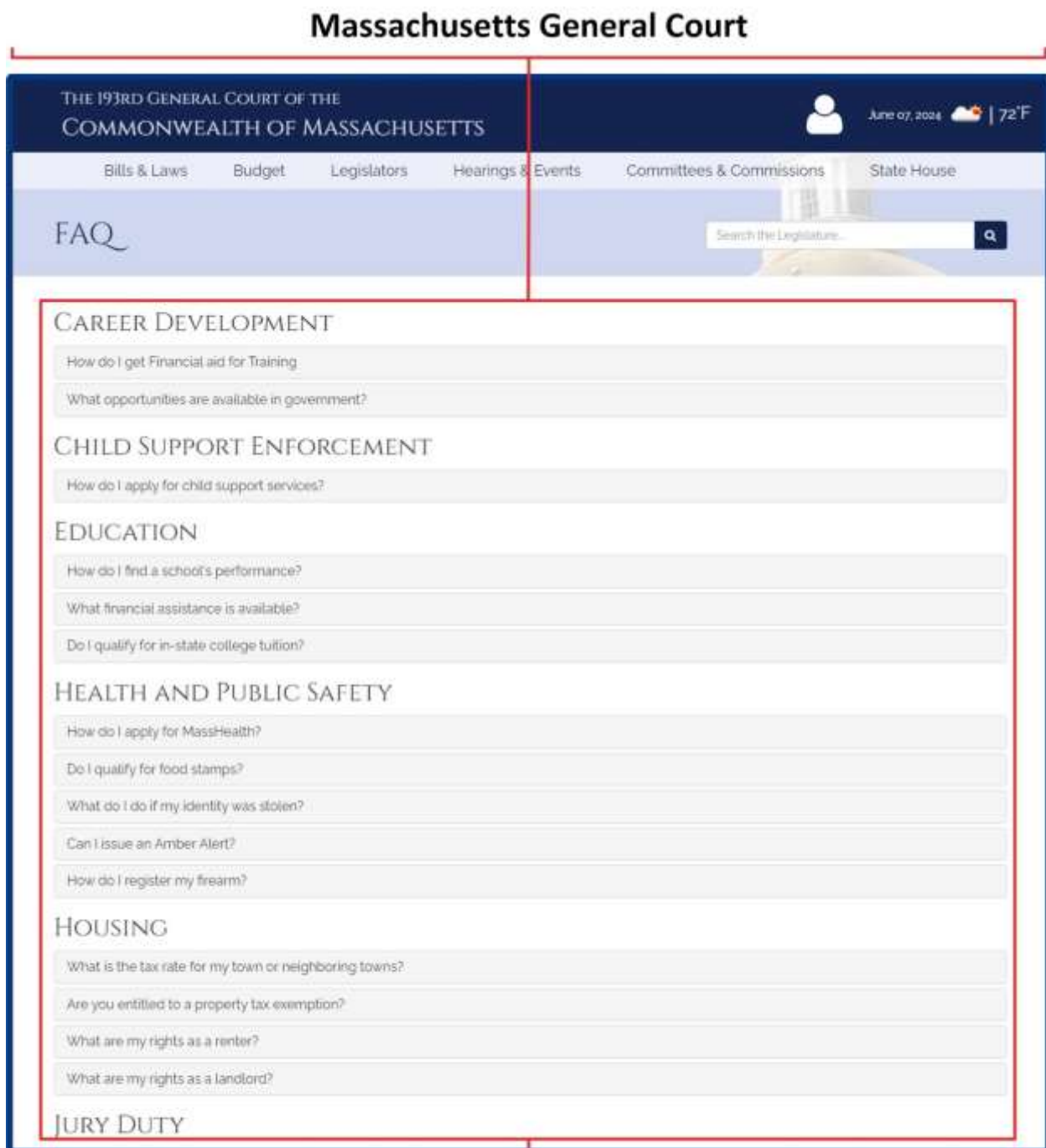
We found that the Massachusetts General Court website homepage has less apparent information specific to the legislative process and less intuitive navigation in comparison to the

103. See Article V of Part the First of the Massachusetts Constitution; see Staats, Comptroller General; see footnote 40.

homepages of the legislative websites of the sample states—Kentucky, Pennsylvania, Virginia, Connecticut, and Oregon. As noted regarding bill tracking, the hyperlink to the bill-tracking services provided by Massachusetts is included at the bottom of the homepage with no context to indicate the purpose of the hyperlink. Similarly, the FAQ hyperlink on the Massachusetts General Court homepage hyperlinks to questions focused on specific constituent concerns without apparently addressing questions related to the legislative process.¹⁰⁴ The Connecticut General Assembly homepage's FAQs hyperlink, in comparison, directly responds to questions related to the legislative process and the work of the Connecticut General Assembly.¹⁰⁵ (See the following figures.) While addressing constituent concerns is a critical function of the Legislature, the homepage could be improved to provide the people of the Commonwealth with a better understanding of the legislative process and increase public engagement.


104. See <https://malegislature.gov/Statehouse/Faq> (last accessed August 4, 2024).

105. See <https://www.cga.ct.gov/asp/Content/FAQs.asp> (last accessed August 4, 2024).



Links within the FAQ page redirect the users to Massachusetts Executive Branch services, as opposed to the business of the Massachusetts General Court

Connecticut General Assembly



CONNECTICUT GENERAL ASSEMBLY
State Capitol | Hartford, Connecticut 06106-1562

[Quick Bill Search](#) [Employment](#)
[Search Index](#) | [Glossary](#) Friday, June 7, 2024

[Representation](#) [Committees](#) [Offices](#) [Commissions](#) [Session Items](#) [Statutes](#) [Bill Info](#) [Associated](#) [State Auditors](#) [Accessibility](#)

[Y & A](#) [CITIZEN'S GUIDE](#) [FREQUENTLY ASKED QUESTIONS](#)

Frequently Asked Questions

About the Connecticut General Assembly (CGA)

1. What is the Connecticut General Assembly ?

2. How are members of the General Assembly chosen ?

3. When does the General Assembly meet ?

4. How does the General Assembly work ?

The Lawmaking Process

1. How do I find out when a proposal for new legislation (bill) will be voted on in the House and Senate ?

2. Who can testify at a public hearing ? What are the rules ? How long should testimony be ? Who speaks first ? Should I bring copies of testimony ?

3. What is the deadline for proposing new legislation/bills ?

4. What is the deadline for each legislative committee to report bills favorably to the General Assembly ?

5. Where can I find current laws ?

Bill Information and Status

1. How can I search for a particular bill to find its status ?

2. How can I find bills proposed for a particular area of interest ?

3. How can I find how my Legislator has voted on a particular issue ?

4. How can I receive periodic information regarding legislative action ?

Connecticut Statutes

1. Where do I find the Connecticut Statutes ?

[BILLS](#)

Information within the FAQ page directs the users to the business of the Connecticut General Assembly

The foregoing sub-findings are a logical extension of the first impression of the Massachusetts General Court website for new users through its homepage. A lack of apparent information specific to the legislative process combined with less intuitive website navigation limits the public's ability to understand and engage in the legislative process and hold the Legislature accountable for ensuring an equitable mode of making laws.

Authoritative Guidance

Pursuant to Paragraph 8.18(h) of the 2018 Yellow Book, an example of acceptable performance audit criteria includes "benchmarks against which performance is compared, including performance of other entities or sectors." As such, some best practices emerging from the review of the legislative website homepages of the sample states include the following:

- information that is specific to the legislative process is available to the public on the website homepage; and
- more intuitive website navigation to the information that is available to the public on the homepage.

The Declaration of the Rights of the Inhabitants of the Commonwealth of Massachusetts in the Massachusetts Constitution states the following in part:

*All power residing originally in the people, and being derived from them, the several magistrates and officers of government, vested with authority, whether legislative, executive, or judicial, are their substitutes and agents, and are at all times accountable to them.*¹⁰⁶

Reason for Issue

The Legislature refused to participate in this audit; therefore, we were unable to obtain a reason why the Massachusetts General Court website homepage lacks apparent information specific to the legislative process and intuitive navigation, in comparison to the sample state legislative website homepages.

Recommendations

1. To increase transparency and the public's ability to hold the Legislature accountable for ensuring an equitable mode of making laws, the Massachusetts General Court should work to improve its website

106. See Article V of Part the First of the Massachusetts Constitution; see Staats, Comptroller General; see footnote [40](#).

to include and simplify website navigation to all information and records regarding committees and committee proceedings.

2. To increase transparency and the public's ability to hold the Legislature accountable for ensuring an equitable mode of making laws, the Massachusetts General Court should work to improve its website to include and simplify website navigation to all information and records regarding pending and enacted bills.
3. To increase transparency and the public's ability to hold the Legislature accountable for ensuring an equitable mode of making laws, the Massachusetts General Court should work to improve its website to include and simplify website navigation to all information and records regarding legislative sessions.
4. The Massachusetts General Court should work to improve its website homepage to include more information specific to the work of the Legislature and should evaluate its presentation to simplify navigation, prioritizing the inclusion of and access to information and records that will increase transparency and the public's ability to understand and engage in the legislative process and hold the Legislature accountable for an equitable mode of making laws.
5. To help address the above referenced recommendations, the Massachusetts General Court should review the legislative websites of other states, particularly those of states that have ranked higher in government transparency and accountability.¹⁰⁷

Auditee's Response

The Massachusetts General Court was given the opportunity and refused to participate in this audit.

Auditor's Reply

We continue to make ourselves available to the Massachusetts General Court and encourage it to comply with Section 12 of Chapter 11 of the General Laws, to help make government work better.

3. The Massachusetts General Court does not have a legislative services bureau or equivalent to provide legislative services to all members of the Massachusetts General Court.

Legislative services bureaus are generally nonpartisan divisions or agencies established by state legislatures that offer a variety of services, such as bill drafting, research, fiscal analysis, publications, information technology, and legal services, to legislators and legislative committees.¹⁰⁸ To determine whether and to what extent legislative services are being equitably provided to all members and staff by a legislative services bureau or equivalent, we reviewed publicly available information regarding the

107. See the "Open Legislative Data Report Card" subsection in Appendix A and the Pioneer Institute's "Ranking the States on Financial Transparency," <https://pioneerinstitute.org/state-rankings-financial-disclosure/>.

108. See footnote 47.

legislative services bureaus or equivalents of the sample states—Kentucky, Pennsylvania, Virginia, Connecticut, and Oregon. We then compared this information with publicly available information regarding the current and historical methods for providing legislative services by the Massachusetts General Court to its members.

All five of the sample states provide legislative services to their legislators through one or more legislative services bureaus or equivalents:

- Kentucky has an office called the Legislative Research Commission;
- Pennsylvania has an office called the Legislative Reference Bureau;
- Virginia has an office called the Division of Legislative Services;
- Connecticut has an Office of Fiscal Analysis and a Legislative Commissioners' Office; and
- Oregon has multiple offices, including the Legislative Fiscal Office, the Legislative Policy and Research Office, and the Legislative Revenue Office.

In fact, 49 of 50 US state legislatures have legislative services bureaus or equivalents, including Nebraska, which has a unicameral (single-chamber) legislature.¹⁰⁹ Based on our review of all of the US state legislative websites, the Massachusetts General Court is the only state legislature that does not have a legislative services bureau or equivalent.

According to its website, the Kentucky Legislative Research Commission, created in 1948 as a fact-finding and service agency, is composed of two units: a larger nonpartisan staff serving all 138 members of the Kentucky General Assembly under the supervision of the director of the commission, and a smaller partisan staff serving the legislative leadership.¹¹⁰ The Commission provides professional services that support the work of the Kentucky General Assembly, including committee staffing, bill drafting, oversight of the state budget and education reform, review of operations of state agencies and programs, maintenance of a reference library, and production and printing of research reports, educational materials, and a legislative newspaper.¹¹¹

109. See the Nebraska Legislature website. <https://nebraskalegislature.gov/> (last accessed August 4, 2024).

110. See <https://legislature.ky.gov/LRC/Pages/default.aspx> (last accessed August 3, 2024).

111. See *Id.*

According to its website, the Pennsylvania Legislative Reference Bureau, established in 1909 and reorganized as a legislative agency in 1923, was created for use by the members of the Pennsylvania General Assembly, the Governor, heads of state agencies, and in certain cases, the citizens of Pennsylvania.¹¹² For more than a century, the Pennsylvania Legislative Reference Bureau has drafted legislation and amendments for members of the General Assembly.¹¹³ It also provides advisory legal opinions; creates citations to recognize constituent milestones; compiles, edits, and supplements the Pennsylvania Code, the official publication of state agency regulations and court rules, and the Pennsylvania Bulletin, the weekly publication of the foregoing material; edits and oversees publication of the Laws of Pennsylvania, and edits and issues official publication of the Pennsylvania Consolidated Statutes; compiles, indexes, and updates legislative history for bills and resolutions; and maintains the status of legislative documents.¹¹⁴

According to its website, the Virginia Division of Legislative Services is the legislative branch agency created to provide nonpartisan legal and general research services to members of the Virginia General Assembly and its standing committees.¹¹⁵ The Virginia Division of Legislative Services drafts bills and resolutions at the request of individual legislators, legislative commissions, and executive, judicial, and independent agencies; provides legal and research support and policy analysis to all legislators, standing committees, most permanent legislative commissions, and interim legislative study committees, subcommittees, and commissions; and staffs the Code Commission, which serves as the central repository for all regulations adopted by state agencies, publishes the Virginia Register of Regulations, and coordinates publication of the Code of Virginia and the Virginia Administrative Code.¹¹⁶

According to its website, the Connecticut Office of Fiscal Analysis is a nonpartisan professional office of the Connecticut General Assembly whose primary function is to provide technical support to the Committees on Appropriations and on Finance, Revenue and Bonding, as well as to the other committees and members of the Connecticut General Assembly.¹¹⁷ The Connecticut Legislative Commissioners' Office is the Connecticut General Assembly's nonpartisan legal office, serving legislators and other officials by

112. See <https://www.palrb.gov/About> (last accessed August 4, 2024).

113. See *Id.*

114. See *Id.*

115. See <https://dls.virginia.gov/> (last accessed August 4, 2024).

116. See *Id.*

117. See <https://www.cga.ct.gov/ofa/add-resp.asp> (last accessed August 4, 2024).

drafting legislation that expresses legislative intent in clear, concise, and constitutionally sound language, providing legal counsel, publishing legislative documents, and carrying out other duties assigned by law.¹¹⁸

According to its website, Oregon has numerous legislative service agencies providing nonpartisan services to the members, committees, and staff of the Oregon Legislative Assembly: the Legislative Fiscal Office, which provides comprehensive research, analysis, and recommendations on the state's biennial budget, evaluates state expenditures, program administration, and agency organization, assists in developing the Oregon Legislature's adopted balanced budget, prepares fiscal impact statements on legislative measures, publishes detailed analyses, summary documents, and briefs on budget-related topics, and provides professional staff for various committees, boards, and commissions; the Legislative Policy and Research Office, which provides staff support to legislative committees, responds to research and analysis requests from lawmakers, and supports Oregonians in engaging with lawmakers and in the legislative process by providing language access services and coordinating public engagement and testimony on behalf of legislative committees; and the Legislative Revenue Office, which provides research and analysis on tax policy and school finance issues for legislators, legislative committees, and their staffs, revenue impact statements on legislative measures that affect state or local revenue, and staff for various committees.¹¹⁹

The common denominator of the foregoing legislative service bureaus or equivalents is the provision of nonpartisan and professional legislative services to all members of the respective state legislatures. The Massachusetts General Court previously had a legislative services bureau, the Legislative Research Bureau. Chapter 607 of the Acts of 1954, recognizing the increasing volume and complexity of legislative matters before the Massachusetts General Court, established a Legislative Research Council charged with determining the policies for a legislative research program and creating the Legislative Research Bureau to carry out those policies. The purpose of the Legislative Research Bureau was to serve as a nonpartisan resource for legislators, to provide statistical research and fact-finding in connection with proposed legislation and other matters pertaining to the functions of the Massachusetts General Court, and to aid "in the efficient performance of the legislative process."¹²⁰ However, no records of the Legislative

118. See <https://www.cga.ct.gov/lco/> (last accessed August 4, 2024).

119. See <https://www.oregonlegislature.gov/lc/>; <https://www.oregonlegislature.gov/lfo/>; <https://www.oregonlegislature.gov/lpro/>; <https://www.oregonlegislature.gov/lro/> (last accessed August 4, 2024).

120. Section 1 of Chapter 607 of the Acts of 1954 states, "It is hereby declared that the volume and complexity of legislative matters before the general court have shown a prodigious increase . . . ; that the technical aspects of many of these matters are of such a nature as to require a high degree of specialization on the part of the legislative members; that painstaking, exhaustive and accurate fact-finding is a necessity in the proper discharge of legislative duties in a legislative body

Research Bureau immediately appear to exist beyond the 1990s¹²¹ and there appears to have been no inclusion of a line item for the Legislative Research Bureau's operations budget since the continuation of a prior appropriation in the fiscal year 1993 budget.¹²² Section 7 of Chapter 165 of the Acts of 2012 repealed the sections of the Massachusetts General Laws pertaining to the Legislative Research Council and the Legislative Research Bureau. Currently, legislative services appear to be provided primarily by the staff of individual legislators' offices or of specific committees, with occasional assistance from Senate or House Counsel. The level of staffing and professional services available appears to vary significantly among individual members and committees of the Massachusetts General Court.¹²³ In comparison to other states, the absence of a legislative services bureau or equivalent appears to limit the Massachusetts General Court's ability to provide comprehensive legislative services to all members, potentially adversely impacting individual members' ability to best represent their constituents.

Authoritative Guidance

Pursuant to Paragraph 8.18(h) of the 2018 Yellow Book, an example of acceptable performance audit criteria includes "benchmarks against which performance is compared, including performance of other entities or sectors." As such, some best practices emerging from the review of the legislative website homepages of the sample states include the following:

- nonpartisan, professional legislative drafting services (i.e., bill and amendment drafting) provided to all members;
- nonpartisan, professional legislative research services provided to all members; and
- nonpartisan, professional fiscal and budgetary policy review provided to all members.

encompassing the scope of the general court of Massachusetts; that a legislative research staff is currently recognized as an invaluable and indispensable tool in the efficient performance of the legislative process; and that it is the intention of this act to establish a legislative research staff which shall perform its duties in a manner completely impartial and non-partisan at all times and in conformance with the highest standards of research practice for the assistance and benefit of the members, committees and commissions of the general court."

121. Due to the Massachusetts General Court's refusal to participate in this audit, we utilized publicly available information from the Massachusetts State Archives.

122. See Chapter 133 of the Acts of 1992.

123. Senate Rule 12D states, "The President of the Senate, the Majority leader and the Minority leader shall review applications for each member's staff and committee operating requirements and allocate office space." House Rule 17C provides in part "[The committee on Human Resources and Employee Engagement] shall establish the staffing levels and positions for each joint and standing committee of the House."

The Declaration of the Rights of the Inhabitants of the Commonwealth of Massachusetts in the Massachusetts Constitution states the following in part:

*All power residing originally in the people, and being derived from them, the several magistrates and officers of government, vested with authority, whether legislative, executive, or judicial, are their substitutes and agents, and are at all times accountable to them.*¹²⁴

Reason for Issue

The Legislature refused to participate in this audit; therefore, we could not obtain a reason why it does not provide legislative services to all members of the Massachusetts General Court through a legislative services bureau or equivalent.

Recommendation

The Massachusetts General Court should consider reestablishing the once-active Legislative Research Bureau and review the framework of other states to determine best practices to improve its structure and the delivery of legislative services to all members of the Massachusetts General Court and, by extension, the people of the Commonwealth who are represented by the members.

Auditee's Response

The Massachusetts General Court was given the opportunity and refused to participate in this audit.

Auditor's Reply

We continue to make ourselves available to the Massachusetts General Court and encourage it to comply with Section 12 of Chapter 11 of the General Laws, to help make government work better.

124. See Article V of Part the First of the Massachusetts Constitution; see Staats, Comptroller General; see footnote [40](#).

OTHER MATTERS

1. The Senate and House Rules lack detail and transparency regarding factors considered in appointing or nominating members to committees, committee chair positions, or chamber leadership positions.

This performance audit included objectives to determine whether and to what extent the Massachusetts General Court (General Court; Legislature) is ensuring an equitable mode of making laws in accordance with the Preamble of the Massachusetts Constitution and whether and to what extent policies and procedures are being equitably applied to all members and staff. Due to the Legislature's refusal to participate in the audit, we could not obtain the information necessary to draw conclusions about these objectives. However, we reviewed publicly available information on the Massachusetts General Court website, including the Senate Rules, House Rules, and Joint Rules, and found that the Senate and House Rules lack detail and transparency regarding factors considered in appointing or nominating members to committees, committee chair positions, or chamber leadership positions.¹²⁵ A lack of detail and transparency regarding factors considered in determining committee membership and leadership limits the public's ability to hold the Legislature accountable for ensuring an equitable mode of making laws and the equitable application of policies and procedures to all members and staff.

Senate leadership positions include the President, Majority Leader, President Pro Tempore, Assistant Majority Leader(s), Majority Whip, Assistant Majority Whip, Senate Ways and Means Chair, Senate Ways and Means Vice Chair, Minority Leader, and Assistant Minority Leader(s).¹²⁶ House leadership positions include the Speaker; Majority Leader; Speaker Pro Tempore; Assistant and Second Assistant Majority Leader(s); First Division, Second Division, Third Division, and Fourth Division Chair(s); House Ways and Means Chair; Minority Leader; and First, Second, and Third Assistant Minority Leader(s).¹²⁷ Committee leadership positions include the Senate and/or House Chairs and Vice Chairs of the various committees.¹²⁸

One trend of note is the apparent overrepresentation of leadership in Senate Standing committee chair positions. The chart below shows Senate Standing Committees where a member in a chamber leadership position also holds a committee leadership position(s). This suggests that power is concentrated amongst

125. See Senate Rules 12, 13; House Rules 18, 18A.

126. See Senate Rule 13; see also <https://malegislature.gov/Legislators/Leadership/Senate> (last accessed August 4, 2024).

127. See House Rules 4A, 18, 18A; see also <https://malegislature.gov/Legislators/Leadership/House> (last accessed August 4, 2024).

128. See Senate Rule 13; House Rules 18, 18A.

a limited number of members. A transparent and documented process would increase the public's ability to hold the Legislature accountable for ensuring an equitable mode of making laws in accordance with the Massachusetts Constitution.

Senate Standing Committee Leadership¹²⁹

Senate Standing Committees	Did a Member of Senate Leadership Hold This Chair Position?	Did a Member of Senate Leadership Hold This Vice Chair Position?
Bills in the Third Reading	Yes	Yes
Ethics	No	Yes
Global Warming and Climate Change	Yes	Yes
Intergovernmental Affairs	No	No
Personnel and Administration	Yes	No
Post Audit and Oversight	No	No
Redistricting	Yes	No
Special Committee on Reimagining Massachusetts: Post-Pandemic Resiliency	N/A*	No
Rules	Yes	No
Steering and Policy	No	Yes
Ways and Means	Yes	No

* For this Senate standing committee, no Chair was listed on the Massachusetts General Court website.

To help increase transparency and accountability, the Senate and House could more fully document, detail, and publicize their processes regarding appointing or nominating members to committees, committee chair positions, and chamber leadership positions. More active participation by the full chamber in the nomination and selection of members for committee assignments and leadership positions could result in more equitable representation of the members and, by extension, the people of the Commonwealth, helping prevent concentration of power amongst a few. For example, the *Rules Governing Senate Committee and Subcommittee Assignment Procedures* for the US Senate include a number of specific procedures to: categorize committees; limit membership on committees designated as exclusive until all members are assigned to one; provide term limits for committee chair positions;

129. See Senate Rule 13. The chart was compiled using data available on the General Court website by searching committee assignments for the Senate of the 192nd General Court and documenting Senate leadership and Senate Standing Committee Chairs and Vice Chairs.

utilize committees to make recommendations for assignments considering continuity of committee service, seniority of legislative service, and preferences of the members, while also providing first-year legislators the opportunity to serve on at least one high-level committee of their choice to the extent possible, as well as considering geographical distribution and balance.¹³⁰ The *Rules Governing House Committee and Subcommittee Assignment Procedures* for the US House of Representatives include a similar breadth of procedures.¹³¹ Greater transparency and detail regarding the Massachusetts General Court's documented processes could increase the public's ability to hold the Legislature accountable for ensuring an equitable mode of making laws and the equitable application of policies and procedures to all members and staff.

Auditee's Response

The Massachusetts General Court was given the opportunity and refused to participate in this audit.

Auditor's Reply

We continue to make ourselves available to the Massachusetts General Court and encourage it to comply with Section 12 of Chapter 11 of the Massachusetts General Laws, to help make government work better.

2. The Senate and House processes for the procurement of goods and services, particularly financial auditing services, lack transparency, as detailed procurement information is not made available to the public.¹³²

During the course of the audit, we reviewed Senate and House Rules for high-risk policies and procedures and found that the Senate and House processes for the procurement of goods and services, particularly financial auditing services, lack transparency, as detailed procurement information is not made available to the public.

130. See Congressional Research Service, *Rules Governing Senate Committee and Subcommittee Assignment Procedures*, updated August 26, 2022, available at <https://crsreports.congress.gov/product/pdf/R/R46806/5> (last accessed July 17, 2024). See Table 1—Senate Committee Categories, *id.* at 4.

131. See Congressional Research Service, *Rules Governing House Committee and Subcommittee Assignment Procedures*, updated August 26, 2022, available at <https://crsreports.congress.gov/product/pdf/R/R46786> (last accessed July 17, 2024). See Table 1—Party Designation of Exclusive and Non-exclusive Committees, *id.* at 3–4. See Table 2—Committee Nominations within the Democratic Caucus, *id.* at 5–6. See Table 3—Committee Nominations within the Republican Conference, *id.* at 7–8. See Table 4—Limitations on Committee Assignments for Standing Committee Chairs, *id.* at 10.

132. See Senate Rule 62B; House Rule 87. House Rule 85A specifically exempts procurement of an independent auditor for the purposes of auditing House financial accounts from the House's own procurement requirements in House Rule 87.

Senate Rule 62B(e) provides that “files maintained [on each procurement not executed using the statewide procurement contract and in excess of \$10,000] shall be available for inspection by members of the Senate during regular business hours.” House Rule 87(e) similarly provides that such files shall be made “available for inspection . . . by members of the House.” Neither rule specifies a method by which procurement information would be made available to the public, and the Legislature exempts itself from the public records laws.¹³³ (See Appendix D.)

We requested meetings with Massachusetts General Court personnel on various dates, and on August 8, 2023, we requested information from the Senate and House regarding their respective internal policies and procedures and data related to procurement. The Massachusetts General Court refused to participate in the audit and did not provide any information or supporting documentation regarding procurement. Accordingly, we were unable to test for compliance with the procurement processes provided in Senate Rule 62B and House Rule 87, including the seeking of proposals or competitive bids if/when required, the standards for awarding contracts, and the method(s) of procurement.

We found, however, that House Rule 85A specifically exempts procurement of an independent auditor for the purposes of auditing House financial accounts from the House’s own procurement requirements in House Rule 87. According to the Government Finance Officers Association’s (GFOA’s) *Best Practices: Audit Procurement*, “properly performed audits play a vital role in the public sector by helping to preserve the integrity of the public finance functions, and by maintaining citizens’ confidence in their elected leaders.”¹³⁴ GFOA recommends that “governmental entities should undertake a full-scale competitive process for the selection of independent auditors at the end of the term of each audit contract, consistent with applicable legal requirements.”¹³⁵ Given the exemption in House Rule 85A and our lack of access to internal policies or procedures, we were unable to determine the procurement process for independent financial audit services. We were able to access limited, publicly available information through CTHRU for

133. See Section 18 of Chapter 66 of the General Laws.

134. See *Best Practices: Audit Procurement*; GFOA; board approval date March 8, 2019. <https://www.gfoa.org/materials/audit-procurement> (last accessed August 3, 2024). According to its website, GFOA, “founded in 1906, represents public finance officials throughout the United States and Canada. [GFOA’s] more than 20,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA’s mission is to advance excellence in public finance.” <https://www.gfoa.org/about> (last accessed August 3, 2024).

135. See *Best Practices: Audit Procurement*; GFOA; board approval date March 8, 2019. <https://www.gfoa.org/materials/audit-procurement> (last accessed August 3, 2024).

payments made to audit firm vendors, totaling \$192,660 during the last 11 years. The chart below details the amounts posted in CTHRU.

Payments to the Audit Firm Posted in CTHRU¹³⁶

Fiscal Year	Senate	House	Joint	Total*
2014	\$ 3,000	\$ 3,000	\$ 3,000	\$ 9,000
2015	\$ 3,000	\$ 3,000	\$ 3,000	\$ 9,000
2016	\$ 9,000	\$ 9,000	\$ 9,000	\$ 27,000
2017	\$ 7,500	\$ 7,500	\$ 7,500	\$ 22,500
2018	\$ 6,500	\$ 2,500	\$ 2,500	\$ 11,500
2019	\$ 2,500	\$ 6,500	\$ 6,500	\$ 15,500
2020	\$ 7,000	\$ 7,000	\$ 7,000	\$ 21,000
2021	\$ 7,000	\$ 3,500	\$ 3,500	\$ 14,000
2022	\$ 4,000	\$ 7,500	\$ 7,500	\$ 19,000
2023	\$ 3,000	\$ 3,000	\$ 3,000	\$ 9,000
2024	\$ 13,260	\$ 10,950	\$ 10,950	\$ 35,160
Total*	\$ 65,760	\$ 63,450	\$ 63,450	\$ 192,660

* Discrepancies in totals are due to rounding.

To help increase transparency and accountability, the Senate and House should develop more transparent and accountable processes regarding the procurement of financial auditing services to implement best practices and increase the public's ability to hold the Legislature accountable. In addition, the Senate and House should make its procurement information available to the public, including all procurement contracts and related documents, to increase transparency and the public's ability to hold the Legislature accountable with respect to Senate and House financial transactions and processes and for compliance with applicable laws, rules, and regulations.

Auditee's Response

The Massachusetts General Court was given the opportunity and refused to participate in this audit.

136. We were unable to verify this information due to the Legislature's refusal to participate in the audit.

Auditor's Reply

We continue to make ourselves available to the Massachusetts General Court and encourage it to comply with Section 12 of Chapter 11 of the General Laws, to help make government work better.

APPENDIX A: OPEN LEGISLATIVE DATA REPORT CARD

Open Legislative Data Report Card Methodology

Completeness

We [in this case, Plural Policy] evaluated each state on the data collected by Open States: bills, legislators, committees, votes, and events. We also took note if a state went above and beyond to provide this information and other relevant contextual information, such as supporting documents, legislative journals and schedules. Points were deducted for missing data, often roll call votes.

- *0 State provides full breadth of legislative artifacts Open States collects: bills, legislators, votes, and committees.*
- *-1 State does not provide stand-alone roll call votes.*

Timeliness

Legislative information is most relevant when it happens, and many states are publishing information in real time. Unfortunately, there are also states where updates are more infrequent and showing up days after a legislative action took place. States were dinged if data took more than 48 hours to go online.

- *1 Multiple updates throughout the day, real time or as close to it as systems will allow.*
- *0 Site updates once or twice daily, typically at the end of the legislative day.*
- *-1 Updates take longer than 24 hours to appear on the site, often up to a week.*

Ease of Access

Common web technologies such as Flash or JavaScript can cause problems when reviewing legislative data. We found that the majority of sites work fairly well without JavaScript, but some received lower scores due to being extremely difficult to navigate, impossible to bookmark bills, and in extreme cases, completely unusable.

- *1 Site was considered exceptionally well layed out by multiple evaluators, no issues with Javascript.*
- *0 Site was deemed average by those that evaluated it and/or had minor Javascript dependencies.*
- *-1 Site was considered more difficult than average to use by members of staff or volunteers or had more severe Javascript dependencies.*
- *-2 Site was considered extremely difficult to use with a heavy reliance on irregular browser behavior and Javascript.*

Machine Readability

For many sites, the Open States team wrote scrapers to collect legislative information from the website code—a slow, tedious and error prone process. We collected data faster and more reliably when data was provided in a machine-readable format such as XML, JSON, CSV or via bulk downloads. If a state posted PDF image files or scanned documents, it received the lowest score possible.

- *2 Essentially all data can be found in machine-readable formats.*
- *1 Lots of data in machine readable format but substantial portions that still required scraping HTML.*
- *0 No machine readable data but standard screen scraping techniques applied.*
- *-1 Site had information that was much more difficult than average to collect. (Data only accessible via PDF or that required screen scraper to emulate Javascript.)*
- *-2 Site had information that was inaccessible to Open States due to use of scanned PDFs.*

Use of Commonly Owned Standards

Because our ability to access most of a state's data is represented by the above "Machine Readability" metric, we decided to use this provision to measure how a state made their bill text available. Making text available in HTML or PDF is the norm, and was considered an acceptable commonly owned standard (PDFs are a commonly owned standard, but it would be certainly nice to see alternative options where bill text is only available via PDF). States that only make documents available in Microsoft Word or Word perfect formats require an individual to purchase expensive software or rely on free alternatives that may not preserve the correct formatting. It is worth noting, all states except for two met the common criteria of providing HTML and/or PDF only, one state (Kansas) went above and beyond and another (Kentucky) did not even meet this threshold.

- *1 State made an effort to go above and beyond.*
- *0 State provided bills in PDF and/or HTML format and nothing better (plaintext, ODT, etc.).*
- *-1 State only provided bills in a proprietary format.*

Permanence

Many states move or remove information when a new session starts, much to the dismay of citizens seeking information on old proposals and researchers that may have cited a link (e.g. <https://somelegislature.gov/HB1> vs <https://somelegislature.gov/2011/HB1>) only to see it point to a different bill in the following session. Tim Berners-Lee, inventor of the World Wide Web, wrote an article declaring [Cool URIs Don't Change](#) and we agree.

This poses a particular challenge to us since every page on OpenStates.org points to the page we collected data from, but if a state changes their site then users lose the ability to check us against the original source. Most (but not all) states are good about at least preserving bill information,

but few were equally as good about preserving information about out-of-office legislators and historical committees, equally important parts of the legislative process.

- *2 All information is available in a permanent location and data goes back a reasonable amount of time (a decade or so).*
- *1 Almost all information has a permanent location but a single data set doesn't. (Or a recent change to the site has wiped out historical links but information appears to be preservable going forward.)*
- *0 Legislator & committee information lacks a permanent location (such as committees and legislators) but most is acceptable.*
- *-1 Ability to link to old information is badly damaged and and/or there is less than a decade of historical information.*
- *-2 Vital information like bills or versions lack a permanent location.*

Open Legislative Data Report Card

The table below is Open States' full Open Legislative Data Report Card. We cannot verify the accuracy of the data since we did not audit this information.

State	Completeness	Timeliness	Ease of Access	Machine Readability	Standards	Permanence	Grade
Arkansas	0	1	0	1	0	2	A
Connecticut	0	1	0	1	0	2	A
Georgia	0	0	0	2	0	2	A
Kansas	0	0	1	1	1	2	A
New Hampshire	0	0	0	2	0	2	A
New York	0	1	0	1	0	2	A
North Carolina	0	1	0	1	0	2	A
Pennsylvania	0	1	1	1	0	2	A
Texas	-1	1	1	2	0	2	A
Virginia	0	1	0	1	0	2	A
Washington	0	1	0	2	0	2	A
Alaska	0	1	0	0	0	2	B
Maryland	0	1	0	1	0	1	B
Mississippi	0	0	0	1	0	2	B
Nevada	0	1	0	0	0	2	B
New Jersey	0	0	-1	2	0	2	B

State	Completeness	Timeliness	Ease of Access	Machine Readability	Standards	Permanence	Grade
Ohio	0	1	-1	1	0	2	B
South Dakota	0	1	0	0	0	2	B
Utah	0	0	1	0	0	2	B
Vermont	0	1	0	0	0	2	B
West Virginia	0	1	1	-1	0	2	B
Arizona	0	0	-1	0	0	2	C
Colorado	0	1	0	-1	0	1	C
Delaware	0	1	-1	0	0	2	C
Florida	0	1	0	-1	0	2	C
Hawaii	-1	0	0	0	0	2	C
Idaho	0	0	0	0	0	1	C
Illinois	0	1	0	-1	0	2	C
Iowa	0	1	0	-1	0	2	C
Michigan	0	1	0	1	0	0	C
Minnesota	-1	1	0	0	0	2	C
Missouri	0	0	0	-1	0	2	C
Montana	0	1	0	-1	0	2	C
New Mexico	0	0	0	-1	0	2	C
North Dakota	0	0	0	-1	0	2	C
Oregon	0	-1	0	0	0	2	C
South Carolina	0	0	0	0	0	2	C
Tennessee	0	1	0	0	0	0	C
Wyoming	0	0	0	0	0	2	C
California	0	0	-1	1	0	0	D
District of Columbia	0	1	-1	-1	0	1	D
Indiana	-1	1	0	-1	0	0	D
Louisiana	0	1	-1	-1	0	0	D
Maine	0	1	-1	0	0	0	D
Oklahoma	0	1	-1	0	0	0	D
Rhode Island	0	1	0	0	0	-1	D
Wisconsin	0	0	0	0	0	0	D
Alabama	0	1	-2	-1	0	-1	F

State	Completeness	Timeliness	Ease of Access	Machine Readability	Standards	Permanence	Grade
Kentucky	0	0	0	-2	-1	0	F
Massachusetts	-1	1	-2	-2	0	-1	F
Nebraska	0	0	0	-1	0	-1	F

Source: Open States (<https://open.pluralpolicy.com/reportcard/>)

APPENDIX B: STATE LEGISLATURES IN OUR SAMPLE

Background Information for the Legislatures Under Comparison

Massachusetts General Court, Full-Time “Lite” Legislature¹³⁷

- It is a bicameral body composed of 40 Senate and 160 House of Representatives (House) seats.
- This Legislature is a full-time legislature, which means that it operates during the full calendar year. However, it operates on a reduced schedule in comparison to larger comparable full-time states, making it a full-time “lite” legislature.
- The regular session convenes on the first Wednesday of January. The session does not dissolve until a new regular session convenes in the next year. Article X of the Massachusetts Constitution specifies that it does not prevent the General Court from meeting at any time it judges necessary.

Kentucky General Assembly, Hybrid Legislature

- It is a bicameral body composed of 38 Senate and 100 House seats.
- This Legislature operates as a hybrid legislature, which means that it has restrictions on the length and number of meetings in a standard session, but has the ability to have special sessions called for additional business. In even-numbered years, sessions may not last more than 60 legislative days and cannot extend beyond April 15. In odd-numbered years, sessions may not last more than 30 legislative days and cannot extend beyond March 30. Special sessions may be called by the Governor at any time and for any duration.
- Committees and Task Forces may operate outside of the following standard session restrictions:
 - Senate and House Standing Committees meet only when the General Assembly is in session.
 - Interim Joint Committees are separate standing committees which meet when the General Assembly is not in session.
 - Special Committees or Task Forces are authorized on temporary bases to study specific topics.

137. This definition of a full-time “lite” legislature is according to the National Conference of State Legislatures, <http://www.ncsl.org/research/about-state-legislatures/full-and-part-time-legislatures.aspx> (last accessed September 30, 2024).

- Statutory Committees are created by law to perform specific tasks related to oversight of the executive branch.

Virginia General Assembly, Hybrid Legislature

- It is a bicameral body composed of 40 Senate and 100 House of Delegates seats.
- This Legislature operates as a hybrid legislature that has set regular sessions and allows for special sessions to be called by the Governor. The General Assembly convenes each year on the second Wednesday of January. In even-numbered years, the session is held for 60 days. In odd-numbered years, the session is held for 30 days, although this has been frequently extended to 45 days. The General Assembly reconvenes on the sixth Wednesday after adjournment of the regular session to consider the Governor's recommendation and vetoed legislation. Bills that become law from the regular session are effective the first day of July following adjournment of that session unless otherwise specified.

Pennsylvania General Assembly, Full-Time (with large staff)

- It is a bicameral body composed of 50 Senate and 203 House seats.
- This Legislature operates as a full-time legislature that meets during the full calendar year. The body convenes at 12:00 p.m. on the first Tuesday of January and meets regularly throughout the year. Both chambers adjourn on November 30 in even-numbered years, as this is when the terms expire for all House members and half of all Senate members.
- Both chambers are beholden to the other regarding adjournment; neither can adjourn for more than three days without the consent of the other.
- The Governor may call a special session in order to press for legislation on important issues, though this has only occurred infrequently (as of 2017, this has only happened 35 times in the history of Pennsylvania).

Connecticut General Assembly, Hybrid Legislature

- It is a bicameral body composed of 36 Senate and 151 House seats.
- This Legislature operates as a hybrid legislature that has variable session types throughout a calendar year. In even-numbered years, the General Assembly is in session from February to May. In odd-numbered years, the budget is completed, and the session lasts from January to June.
- The Governor may call for a special session after the end of the regular session. Additionally, the General Assembly may call for a veto session to override gubernatorial votes.

Oregon Legislative Assembly, Hybrid Legislature

- It is a bicameral body composed of 30 Senate and 60 House seats.

- This Legislature operates as a hybrid legislature that originally had biannual sessions, and, as of 2011, is now an annual-session format. In odd-numbered years, sessions have 160 calendar days, and in even-numbered years, there are 35 calendar days for the regular session.
- The Governor and Legislature can call the body into special session but are only permissible in an emergency situation. Additional work can be done during Interim sessions where special study groups are established to investigate issues to be addressed in the next legislative session.

APPENDIX C: RULES OF THE SENATE, HOUSE, AND JOINT 192ND SESSION

- Rules governing the Senate of the 192nd Session.
- Rules governing the House of Representatives of the 192nd Session.
- Rules governing the Senate and the House of Representatives of the 192nd Session.

APPENDIX D: PROCUREMENT RULES OF THE 192ND SESSION

Senate Rule 62B

62B. (a) The Chief Financial Officer of the Senate shall complete the procurement of all goods and services for the Senate. Procurements for goods or services shall be made from the statewide procurement contract established by the operational services division, to the extent practicable, as determined by the Chief Financial Officer. If the Chief Financial Officer determines that a procurement cannot be made using the statewide procurement contract established by the operational services division, the Chief Financial Officer may procure the required goods or services under subsections (b), (c) or (d).

(b) Procurement of a supply or service from a vendor not on the statewide procurement contract valued at less than \$10,000 shall be made at the discretion of the Chief Financial Officer.

(c) If the Chief Financial Officer seeks to procure a supply or service from a vendor not on the statewide procurement contract valued at \$10,000 or more, but less than \$100,000, the Chief Financial Officer shall seek quotations from not fewer than 3 persons providing such supply or service. The Chief Financial Officer shall record the names and addresses of all persons from whom quotations were received, the names of the persons submitting quotations and the date and amount of each quotation. The Chief Financial Officer shall award the contract to the responsible person whose quotation offers the needed quality of supply or service and which represents the best value for the Senate.

- (d) If the Chief Financial Officer seeks to procure a supply or service from a vendor not on the statewide procurement contract valued at \$100,000 or more, the Chief Financial Officer shall seek proposals through a competitive bid process, which shall be established by the Chief Financial Officer. The Chief Financial Officer shall include diversity and inclusion plan requirements in all requests for proposals and shall consider those plans alongside traditional criteria when evaluating bids.
- (e) The Chief Financial Officer shall maintain a file on each procurement not executed using the statewide procurement contract established by the operational services division and in excess of \$10,000 and shall include in such file all documents constituting the agreement for goods and services and all documents required by subsection (c) or (d). The files maintained shall be available for inspection by members of the Senate during regular business hours unless the information is otherwise protected by state or federal law.
- (f) In addition to the requirements of this rule, all procurements for legal services shall be approved by the Senate Counsel.
- (g) If, in the determination of the Chief Financial Officer, an emergency procurement of greater than \$10,000 is necessary, the Chief Financial Officer may procure the goods or services immediately and create and maintain a file explaining the nature of the emergency and the goods or services that were procured as a result. The Chief Financial Officer shall document the goods or services that were procured, the process used to procure the goods or services, the vendors that were contacted and any other information relevant to the procurement, and make that information available to members of the Senate during regular business hours, unless the information is otherwise protected by state or federal law. [2013, 2019; 2021.]
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House Rule 85A

85A. The House Business Manager, with the approval of the Counsel appointed pursuant to Rule 13B, shall provide that outside, independent audits of House financial accounts be conducted for each fiscal year upon receipt of the fiscal year end appropriation activity with balance report from the comptroller of the Commonwealth. The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The House Business Manager shall provide the independent auditor with requested documents for such audit. A copy of such audit shall be filed with the Clerk of the House and said copies shall be made available to the members and the general public upon request. The procurement of an independent auditor pursuant to this rule shall not be subject to rule 87.

[Adopted Jan. 11, 1985, Amended Jan. 20, 2011; Jan. 30, 2019.]

House Rule 87

Procurement.

87. (a) All procurements for goods or services shall be completed by the House Business Manager.
- (b) All procurements for goods or services shall, to the extent practicable, be made pursuant to a statewide procurement contract established by the operational services division.
- (c) Upon certification by the House Business Manager that a necessary procurement cannot be made using a statewide procurement contract established by the operational services division, the House Business Manager may procure the required goods or services pursuant to the following:
- (i) for a procurement of a supply or service in an amount of less than \$10,000, the House Business Manager shall use sound business practices;
 - (ii) for a procurement of a supply or service in an amount of \$10,000, but less than \$100,000, the House Business Manager shall seek written or oral quotations from no fewer than 3 persons customarily providing such supply or service. The House Business Manager shall record the names and addresses of all persons from whom quotations were sought, the names of the persons submitting quotations and the date and amount of each quotation. The House Business Manager shall award the contract to the responsible person whose quotation offers the needed quality of supply or service and which represents the best value for the House;
 - (iii) for a procurement of a supply or service in an amount exceeding \$100,000, the House Business Manager shall seek proposals through a competitive bid process established by the Counsel appointed pursuant Rule 13B, referred to in this rule as "Counsel"; provided, however, that the Counsel shall file the competitive bid process with the Clerk of the House no later than July 31st of the first year of the session.
- (d) Notwithstanding subsection (a) and (b), all procurements for legal consulting services and legal resources shall be handled exclusively by Counsel in compliance with the provisions of this rule.
- (e) The House Business Manager shall maintain a file on each contract not executed using a statewide procurement contract established by the operational services division and in excess of \$10,000 and shall include in such file a copy of all documents constituting the agreement for goods and services and all documents evidencing compliance with this rule. The House Business Manager shall make the file available for inspection within said office by members of the House for at least 3 years from the date of final payment under the contract; provided, however, that the Business Manager, in consultation with Counsel, shall redact from said file any information which (i) is legally privileged; (ii) is proprietary; (iii) is related to individual members or House personnel; or (iv) is otherwise protected by state or federal law.
- (f) Whenever the time required to comply with a requirement of this rule would endanger the health, safety or convenience of the members, staff or visitors to the House of Representatives, the House Business Manager may make an emergency procurement without satisfying the requirements of this rule; provided, however, that both the House Business Manager and Counsel certify in writing: (i) that an emergency exists and explain the nature thereof; (ii) that said emergency procurement is limited to only supplies or services necessary to meet the emergency; (iii) that said emergency procurement conforms to the requirements of this rule to the extent practicable under the circumstances; and (iv) shall include each contractor's name, the amount and the type of each contract, the supplies or services provided under each contract, and (vii) the basis for determining the need for an emergency procurement. Such certification shall be filed with the Clerk of the House prior to an emergency procurement. [Adopted Jan. 20, 2011, Amended Jan. 23, 2013; Jan. 29, 2015; Feb. 19, 2015; Jan. 30, 2019.]

House Rule 87(e)

- (e) The House Business Manager shall maintain a file on each contract not executed using a statewide procurement contract established by the operational services division and in excess of \$10,000 and shall include in such file a copy of all documents constituting the agreement for goods and services and all documents evidencing compliance with this rule. The House Business Manager shall make the file available for inspection within said office by members of the House for at least 3 years from the date of final payment under the contract; provided, however, that the Business Manager, in consultation with Counsel, shall redact from said file any information which (i) is legally privileged; (ii) is proprietary; (iii) is related to individual members or House personnel; or (iv) is otherwise protected by state or federal law.

APPENDIX E: SUPPLEMENTAL DOCUMENTS

All documents listed in this appendix can be found as supplemental documents on the Office of the State Auditor's (OSA's) webpage for this audit, or as external links. The sub-listings indicate sections or relevant excerpts within the parent document listed (e.g., the index of past audits is included as Appendix A in the letter from OSA).

- The webpage of the Massachusetts Constitution.
- The webpage of the Massachusetts General Laws.
- The letter from the President of the Senate to OSA, dated March 24, 2023, responding to OSA's engagement letter.
- The letter from the Speaker of the House of Representatives (House) to OSA, dated March 24, 2023, responding to OSA's engagement letter.
- The letter from OSA to the Commonwealth's Attorney General's Office, dated July 26, 2023 regarding the Massachusetts General Court audit.
 - An index of over one hundred past audits of the Legislature (pages 12–19 in Appendix A).
 - Opinions from the Supreme Judicial Court on the letter from OSA (pages 4 and 7).
- The letter from the Commonwealth's Attorney General's Office to OSA, dated November 3, 2023, regarding the Massachusetts General Court audit and OSA's letter.
- The Senate Financial Audit for Fiscal Year 2020.
 - The Statement of Available Resources and Expenditures—Statutory Basis, Fiscal Year 2020 Audits (page 3).
 - The Combining Schedule of Available Resources and Expenditures—Statutory Basis, Fiscal Year 2020 Audits (page 6).
 - Notes to Financial Statement, Fiscal Year 2020 Audits (pages 4–5).
 - Other Reporting Required by Government Auditing Standards, Fiscal Year 2020 Audits (page 2).
- The House Financial Audit for Fiscal Year 2020.
 - The Statement of Available Resources and Expenditures—Statutory Basis, Fiscal Year 2020 Audits (page 3).

- The Combining Schedule of Available Resources and Expenditures—Statutory Basis, Fiscal Year 2020 Audits (page 6).
- Notes to Financial Statement, Fiscal Year 2020 Audits (pages 4–5).
- Other Reporting Required by Government Auditing Standards, Fiscal Year 2020 Audits (page 2).