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PRESIDENT

Second Middlesex and Norfolk District

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Diana DiZoglio
Auditor of the Commonwealth
State House, Room 230
Boston, MA 02133

Dear Auditor DiZoglio,

Thank you for your office's request to schedule an engagement conference as part of your communicated intention to conduct a performance audit of the General Court. While the Auditor's office lacks the statutory and constitutional authority to audit the General Court, the Senate shares your goal of ensuring open and transparent government for the people of the Commonwealth. Indeed, we already make information logically associated with an audit publicly available. Accordingly, we respectfully decline your request.

At the outset we note that the Auditor's statutory authority under G.L. c. 11, s. 12, does not extend to the General Court. A plain reading of the statute makes clear that the General Court is not among the entities over which the Auditor has authority.

Moreover, the Massachusetts Constitution guarantees that the Senate and House of Representatives have exclusive authority to manage their own business and determine their own internal rules of proceedings. Your stated desire to audit pending legislation and the General Court's "process for appointing committees, the adoption and suspension of House and Senate rules and the policies and procedures of the House and Senate" would clearly interfere with the Legislature's constitutional prerogative to manage its own proceedings, as well as with the Constitution's separation of powers principles.

Although your requested audit is prohibited by existing statutory and constitutional provisions, the Senate has long agreed with the principle of making government accessible to the public. Pursuant to our constitutional authority and adopted rules, the Senate voluntarily undergoes annual individual and joint financial audits, which are performed by independent

certified public accounting firms experienced in auditing governmental entities. In its most recent audit of the Senate, dated August 30, 2022, the independent auditing firm concluded that the information presented to it was sufficient and appropriate to provide an opinion and that in their opinion the financial statement presents fairly, in all material respects, Senate resources and expenses. Senate audits are available online.

In addition, the financial information you are seeking by audit is already publicly available. Detailed information regarding payroll, expenditures, and other financial information, including vendors and amounts paid to them, for the General Court is available on the Comptroller's website. This information is available at <https://www.macomptroller.org/cthr/>.

Similarly, legislative sessions and committee hearings are livestreamed and recorded on the General Court's website. The website provides ready access to information including: each bill and amendment filed, with sponsors and co-sponsors; roll call votes on bills and amendments and from Senate committees; and journals and calendars for the Senate. The website can be accessed at the following link: <https://malegislature.gov/>.

Thus, while we must decline your invitation, we hope the information we have provided here—and that we regularly make publicly available—demonstrates the Senate's continued commitment to promoting an open and transparent government for the people of the Commonwealth.

Sincerely,

Karen E. Spilka
President of the Senate

Cc: Senator Michael J. Rodrigues, Chairperson, Senate Committee on Ways and Means
Senator Cindy F. Friedman, Vice Chairperson, Senate Committee on Ways and Means
Senator Joan B. Lovely, Chairperson, Senate Committee on Rules
Senator Marc R. Pacheco, Chairperson, Senate Committee on Post Audit and Oversight
Michael D. Hurley, Senate Clerk