



The Commonwealth of Massachusetts  
AUDITOR OF THE COMMONWEALTH  
STATE HOUSE, BOSTON 02133

SUZANNE M. BUMP, ESQ.  
AUDITOR

TEL: 617-727-2075

October 23, 2019

Representative Mark J. Cusack, House Chair  
24 Beacon Street  
State House, Room 34  
Boston, MA 02133

Senator Adam G. Hinds, Senate Chair  
24 Beacon Street  
State House, Room 109-E  
Boston, MA 02133

Dear Chairs Cusack and Hinds,

I write to you in support of House bill 4, *An Act to improve oversight of state government*. This bill would remove a statutory provision that prohibits auditors in the Office of the State Auditor from accessing tax records maintained by the Department of Revenue (DOR).

Massachusetts is among only a handful of states that deny access to information on tax records to state auditors. This prohibition hinders my office's ability to provide adequate accountability and oversight of one of the primary functions of DOR: the administration and collection of taxes in the Commonwealth.

Since taking office in 2011, I have issued two audits of DOR, with a third scheduled for release in the coming weeks. These audits have identified significant deficiencies related to the department's IT infrastructure and administration of its underground storage tank program, but have been unable to answer many other questions related to the core mission of DOR.

By removing this prohibition, this bill will empower our office to examine topics at the heart of the work of the department. For example, it will enable us to examine DOR's collection of child support payments—something, as you recall, was a significant problem at the agency last year. This bill will also allow us to examine DOR's process for garnishing wages and tax refunds of individuals who have tax liens or are delinquent on child support payments and whether it properly remits local-option tax revenue to municipalities. It will also make it possible to assess whether DOR is holding corporations that are tax-delinquent accountable, and to determine whether DOR is properly remitting to cities and towns the local option tax revenues that are collected.

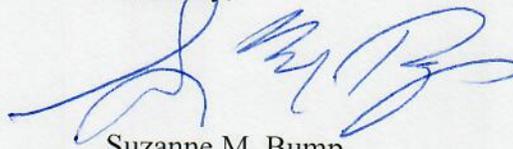
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This prohibition has implications far beyond the confines of the programs administered by DOR. It also hinders our ability to audit the processes of agencies that rely on DOR tax data to fulfill their mission. For instance, we cannot properly ensure agencies that administer public assistance programs confirm the income of applicants and program participants to ensure they qualify for these benefits.

I recognize the sensitive nature of tax records. At my office, we take confidentiality and data protection seriously. We currently have access to other sensitive information, including Medicaid claims data and other sources of personally identifiable information (PII) and personal health information (PHI). Recognizing the responsibilities that come with access to this information, we have implemented stringent data use, access, and protection policies, and regularly conduct staff training to ensure these policies are being followed.

I ask that you give House bill 4 a favorable report, and I appreciate your thoughtful consideration of this matter. Please do not hesitate to contact my office with any questions.

Sincerely,



Suzanne M. Bump  
Auditor of the Commonwealth

*I am very sorry I was unable to attend the public hearing. I look forward to discussing this with you.*