

Accompanying the third recommendation of the Department of the State Auditor (House, No. 7). State Administration.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT RELATIVE TO THE DUTIES OF AGENCIES IN REGARD TO AUDIT REPORTS.

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

1 Section 12 chapter 11 of the General Laws, as most recently  
2 amended by chapter 760 of the acts of 1979, is hereby further  
3 amended by inserting after the third sentence the following four  
4 sentences: — In any audit report of any agency, department, office,  
5 commission, institution, or activity of the commonwealth, includ-  
6 ing those of districts and authorities created by the general court,  
7 issued by the department of the state auditor, wherein there ap-  
8 pears adverse or critical comments concerning that agency, depart-  
9 ment, office, commission, institution, or activity of the common-  
10 wealth, including those of districts and authorities created by the  
11 general court, the state auditor may require a response, in writing,  
12 to those adverse or critical audit findings. Such a response shall be  
13 forwarded to the department of the state auditor within fifteen  
14 days of notification by the state auditor that a response is required.  
15 A copy of the response shall be filed with the appropriate secretar-  
16 iat, the secretary of administration and finance, the cognizant  
17 executive board in the case of an authority, and the house and  
18 senate committees on ways and means. The state auditor shall  
19 promptly notify the appropriate secretariat, secretary of adminis-  
20 tration and finance, the cognizant executive board in the case of an  
21 authority, and the house and senate committees on ways and  
22 means in the event of an agency's failure to respond or the filing of  
23 unresponsive answers to the adverse or critical audit findings.

