

By Mr. Blanchard of Cambridge, petition of Arthur F. Blanchard relative to defining the duties of the Auditor of the Commonwealth for the purpose of greater efficiency. State Administration. Jan. 20.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty-Seven.

An Act defining the Duties of the Auditor of the Commonwealth for the purpose of Greater Efficiency and Economy.

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 1. The auditor of the commonwealth
2 shall annually, or as often as he deems necessary,
3 cause to be made a careful audit of the accounts of
4 all the departments, offices, commissions, institu-
5 tions and activities of the commonwealth including
6 those of the income tax division of the department
7 of corporations and taxation, and for said purpose
8 the authorized officers and employees of said depart-
9 ment of the state auditor shall have access to such
10 accounts at reasonable times and said department
11 may require the production of books, documents
12 and vouchers, except tax returns, relating to any
13 matter within the scope of such audit. The ac-
14 counts of the last named department shall be sub-
15 ject at any time to such examination as the governor
16 and council or the general court may order. Said

17 department shall comply with any regulations,
18 consistent with law, relative to its duties made by
19 the governor and council. This section shall not
20 apply to the accounts of state officers which the
21 director of accounts of the department of corpora-
22 tions and taxation is required by law to examine.

1 SECTION 2. The department of the auditor shall
2 keep accounts with the departments, offices, com-
3 missions, institutions and activities of the common-
4 wealth and such other records as the auditor may
5 deem necessary to show a proper audit of the
6 finances of the state and its financial condition at
7 all times.

1 SECTION 3. He shall provide for the auditing
2 and verification of all accounting statements in-
3 cluded in reports of departments, offices, commis-
4 sions, and institutions before the publication of
5 such reports; provided, that no such report shall
6 be published by any such department office, com-
7 mission or institution until such statements are so
8 audited, verified and approved.

1 SECTION 4. He shall audit and approve all
2 vouchers, pay rolls and other documents calling
3 for the expenditure of state money, check them
4 against appropriations, certify them and forward
5 them to the governor and council for the issue of
6 warrants on the state treasurer in the manner
7 provided by section seven of chapter eleven of the
8 General Laws; and for this purpose shall have
9 possession of all contracts, salary lists and other
10 data necessary therefor.

1 SECTION 5. He shall revise, alter and prescribe
2 the forms of records and install systems of books
3 of account in the several departments, offices and
4 commissions of the commonwealth, when, in his
5 judgment, greater uniformity, economy or protec-
6 tion of the state property and finances can be
7 achieved thereby. No form or book of account other
8 than that prescribed as aforesaid shall be used
9 without the approval of the auditor.

1 SECTION 6. The department of the auditor of
2 the commonwealth shall be properly equipped to
3 furnish the legislature or the governor and council
4 at their request all accounting statements relating
5 to the financial status, funds, reserves, appropria-
6 tion control and cost of operation of the common-
7 wealth.

1 SECTION 7. The auditor of the commonwealth
2 shall, with the consent of the governor and council,
3 appoint a first deputy auditor, at a salary to be
4 fixed by the auditor, with the approval of the gov-
5 ernor and council, who shall perform such duties
6 as may be assigned to him by the auditor and who
7 may be removed by him for cause at any time, with
8 the consent of the governor and council. If, by
9 reason of sickness, absence or other cause, the au-
10 ditor is temporarily unable to perform the duties
11 of his office, the first deputy shall perform the same
12 until such disability ceases. In the event of a
13 vacancy in the office of the auditor, the first deputy
14 shall be continued in office and shall perform all
15 statutory duties of the auditor until an auditor
16 shall be duly qualified.

1 SECTION 8. With the consent of the governor
2 and council, he may appoint and for cause remove
3 a second deputy auditor, at a salary to be fixed by
4 the auditor, with the approval of the governor and
5 council, who shall perform such duties as may be
6 assigned to him by the auditor. If, by reason of
7 sickness, absence or other cause, the auditor and
8 first deputy are temporarily unable to perform the
9 duties of their respective offices, the second deputy
10 shall perform the same until such disability ceases.

1 SECTION 9. The auditor may employ a sufficient
2 number of stenographic, clerical and accounting as-
3 sistants to carry out the duties of his office as re-
4 quired by law.

1 SECTION 10. All acts or sections of acts incon-
2 sistent with the provisions of this act are hereby
3 repealed.

1 SECTION 11. This act shall not take effect until
2 a sufficient appropriation has been made therefor,
3 and then as of June first in the current year.