

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

SUPREME JUDICIAL COURT
SINGLE JUSTICE
NO. _____

_____)
DIANA DIZOGLIO, State Auditor,)
)
Plaintiff,)
)
v.)
)
RONALD MARIANO, Speaker of the House,)
KAREN E. SPILKA, Senate President, and)
TIMOTHY CARROLL, House Clerk)
MICHAEL D. HURLEY, Senate Clerk,)
)
Defendants.)
_____)

VERIFIED COMPLAINT

1. Diana DiZoglio (“Auditor”), the State Auditor for the Commonwealth of Massachusetts, files this action to enforce provisions of the state law – enacted over one year ago with the support of more than 72% of Massachusetts voters – requiring her office to audit the General Court of the Commonwealth of Massachusetts (“General Court”). Representative Ronald Mariano (“Speaker Mariano”), Senator Karen Spilka (“President Spilka”), House Clerk Timothy Carroll (“House Clerk”), and Senate Clerk Michael Hurley (“Senate Clerk” and, collectively, “Defendants”) have refused to comply with their statutory obligation to produce to the Office of the State Auditor (“OSA”) documents that the OSA properly requested under its statutory authority.

2. As amended by the voters in 2024, M.G.L c. 11, § 12 (“Audit Statute”) *requires* the OSA to “audit . . . the general court itself” and gives the OSA the power to “require the production” of documents related to the audit.

3. On January 3, 2025, the OSA informed the General Court that it sought to audit the General Court's contracting and procurement procedures, use of taxpayer-funded nondisclosure agreements, and its balance forward line item.

4. On January 6, 2025, the OSA requested categories of documents directly related to those topics.

5. Defendants have refused to produce any documents.

PARTIES

6. Plaintiff Diana DiZoglio is the State Auditor for the Commonwealth of Massachusetts, acting on behalf of the OSA pursuant to M.G.L. c. 11, § 12 and the Commonwealth's voters.

7. Defendant Ronald Mariano is the Speaker of the Massachusetts House of Representatives.

8. Defendant Karen Spilka is the President of the Massachusetts Senate.

9. Defendant Timothy Carroll is the Clerk of the Massachusetts House of Representatives.

10. Defendant Michael Hurley is the Clerk of the Massachusetts Senate.

JURISDICTION

11. This Court has subject matter jurisdiction pursuant to M.G.L. c. 214, §§ 1 & 2 and M.G.L. c. 11, § 12.

12. This Court has personal jurisdiction over Defendants pursuant to M.G.L. c. 223A, § 2 as persons domiciled in this Commonwealth.

13. Venue is proper pursuant to M.G.L. c. 223, §§ 1 & 5.

FACTS

Voters of the Commonwealth Overwhelming Vote to Require the OSA to Audit the General Court

14. In March 2023, the OSA and the Auditor sought to audit the General Court, as the OSA has conducted over one hundred audits of the General Court, beginning with the OSA's inception in 1849.

15. The General Court refused to cooperate, claiming that the Audit Statute did not give the OSA the authority to audit the General Court itself.

16. At the time, the Audit Statute stated in part: "The department of the state auditor shall audit the accounts, programs, activities and functions directly related to the aforementioned accounts of all departments, offices, commissions, institutions and activities of the commonwealth, including those of districts and authorities created by the general court"

17. On November 5, 2024, the voters of Massachusetts overwhelmingly voted to approve Question 1 on the statewide ballot, entitled "A Law Expressly Authorizing the Auditor to Audit the [General Court]," with 72% of voters voting in favor of the law. (Exhibit A hereto.)

18. The same portion of the Audit Statute now states: "The department of the state auditor shall audit the accounts, programs, activities and functions directly related to the aforementioned accounts of all departments, offices, commissions, institutions and activities of the commonwealth, including those of districts and authorities created by the general court *and the general court itself*" (New language italicized.)

19. As it had previously, the amended Audit Statute still provides that "the authorized officers and employees of the department of the state auditor shall have access to such accounts at reasonable times and the department may require the production of books, documents,

vouchers and other records relating to any matter within the scope of an audit conducted under this section.”

The Auditor Seeks to Fulfill Her Statutory Duties

20. The amendment to the Audit Statute became effective on December 5, 2024, and the Auditor sought to fulfill the OSA’s statutory duties by initiating an audit of the General Court.

21. On January 3, 2025, the Auditor sent an engagement letter to Speaker Mariano and Senator Spilka notifying them that the OSA would conduct an “audit” (the “Audit”) “of the Massachusetts General Court (House, Senate, and Joint Legislative Committees).” (Exhibit B at 1 (“Audit Letter”).)

22. Among other things, the Audit Letter informed Defendants that the Audit would be performed in accordance with the “Generally Accepted Government Auditing Standards . . . issued by the United States Government Accountability Office” as required by the Audit Statute and would review “high-risk areas, such as state contracting and procurement procedures, the use of taxpayer-funded nondisclosure agreements, and a review of your balance forward line item – including a review of all relevant financial receipts and information.” (Id.)

23. On January 6, 2025, in connection with the Audit and pursuant to the OSA’s power to “require the production of books, documents, vouchers and other records” under the Audit Statute, the OSA requested from each of Senator Spilka and Speaker Mariano, as representatives of the Senate and House of Representatives, respectively:

1. The official budgets for the [Senate/House of Representatives] for Fiscal Years 2021, 2022, 2023 and 2024.
2. Copies of official audits of the [Senate/House of Representatives] for Fiscal Years 2021, 2022, 2023 and 2024.
3. A listing of all transactions related to the [Senate’s/House of Representatives’] balance forward line item for Fiscal Years 2021, 2022, 2023 and 2024.

4. A listing of all monetary settlement agreements[□] entered into by the [Senate/House of Representatives] with any current or former employees or members of the [Senate/House of Representatives] during Fiscal Years 2021, 2022, 2023 and 2024.

(Exhibit C (request to Senate); Exhibit D (request to House of Representatives) (together, the “Document Requests”).)

24. On September 24, 2025, the Auditor, in an effort to clarify any alleged misunderstandings regarding the scope of the Audit and Document Requests, sent a letter again restating and clearly articulating the scope of the Audit and associated documents requests.

Exhibit E (Auditor DiZoglio Letter, dated September 24, 2025, to Defendants)

25. The documents requested by the OSA are within the scope of the Audit and necessary for the OSA to audit the “state contracting and procurement procedures, the use of taxpayer-funded nondisclosure agreements, and [the Senate’s and House of Representative’s] balance forward line item[s],” identified in the Audit Letter and Auditor DiZoglio’s September 24, 2025 letter.

The Defendants Refuse to Produce Any Documents

26. Speaker Mariano and the House of Representatives never responded to the Document Requests.

27. Senator Spilka and the Senate, by letter dated January 13, 2025, indicated that the Senate would not comply with the Document Requests and instead directed the OSA to various websites.

28. Those websites did not contain the information requested in the Document Requests.

29. On February 11, 2025, employees of the OSA met with the Subcommittee of the Temporary Senate Committee on Rules (Subcommittee on Chapter 250 of the Acts of 2024) (the

“Subcommittee”) to conduct an audit entrance conference meeting (the “Audit Entrance Conference”).

30. At the Audit Entrance Conference, the Subcommittee raised numerous purported concerns regarding constitutionality, scope, retroactivity, and conflict of interest in connection with the audit.

31. The Audit Entrance Conference, however, did not resolve any issues, and the Senate and President Spilka continue to refuse to produce documents in response to the Document Requests.

32. In response to further inquiries raised by the Senate, the OSA addressed the issues raised at the Audit Conference and in subsequent communications, again defined the scope of the OSA’s audit of the Senate, and explained the documents being sought by the Document Requests.

33. Despite the OSA’s detailed explanations and clarifications, however, the Senate and the House of Representatives have never produced any documents in response to the Document Requests.

34. Some or all of the records requested from the House of Representatives are in the possession and control of the House Clerk.

35. Some or all of the records requested from the Senate are in the possession and control of the Senate Clerk.

36. The House Clerk and the Senate Clerk have not produced any responsive documents in their possession and control.

The AGO Refuses to Enforce the Document Requests

37. The OSA kept the Office of the Attorney General (“AGO”) informed of its requests and communications with the General Court, and the OSA repeatedly sought the help of the AGO in enforcing the Document Requests.

38. On January 9, 2025, the OSA first requested that the AGO initiate affirmative litigation against the General Court to compel the General Court to produce records and comply with the OSA’s audit under M.G.L. c. 11, § 12.

39. On January 16, 2025, employees of the OSA and AGO met to discuss enforcement of the Document Requests.

40. After that meeting, the OSA again sought the AGO’s assistance in seeking relief from the Judiciary to enforce the production of all records requested.

41. In the following months, the OSA repeatedly asked that the AGO represent the OSA in enforcing the Document Requests.

42. The AGO declined to do so, instead repeatedly asking questions that the OSA had already answered.

43. Despite the AGO’s earlier claim that, “A court will not—indeed, cannot—answer the theoretical question of the Auditor’s authority; it must examine the question in the context of particular information sought,” the AGO has seemingly reversed its position, now demanding that the OSA take affirmative positions on hypothetical future document requests and audits.

44. The AGO’s repeated questions and irrelevant hypotheticals effectively obstructed the OSA’s efforts to enforce the Document Requests through litigation in accordance with M.G.L. c. 11, § 12.

45. Eventually, the AGO effectively declined to represent the OSA or appoint a Special Assistant Attorney General to represent the AGO when the OSA refused to comply with

unwarranted pre-conditions set by the AGO – including agreeing to limits to the OSA’s power to audit the General Court in hypothetical future audits.

46. By effectively declining to represent the OSA, or appoint a Special Assistant Attorney General to represent the OSA, the AGO has acted arbitrarily and capriciously, or scandalously.

REQUESTS FOR RELIEF

The Auditor, on behalf of the OSA, respectfully requests the Court enter the following relief:

- a. Enter judgment for the Auditor, on behalf of the OSA;
- b. Order Defendants to produce all documents responsive to the Document Requests; and
- c. Appoint suitable person(s) of the OSA’s choosing, pursuant to M.G.L. c. 12, § 26, to act as Special Assistant Attorney(s) General to the Auditor and the OSA in connection with the Audit and the Document Requests.

Dated: February 10, 2026

DIANA DIZOGLIO, State Auditor
By the Attorney for the Office of State
Auditor

/s/ Michael Leung-Tat
Michael Leung-Tat, BBO# 683721
General Counsel
Office of the State Auditor
One Ashburton Place, #1819
Boston, MA 02108
857-331-5394
Michael.Leung-Tat@massauditor.gov

VERIFICATION

I, Diana DiZoglio, State Auditor of the Commonwealth, state under the penalties of perjury that, based on my personal knowledge and my review of OSA records, I believe the factual allegations in this Verified Complaint to be true.

A handwritten signature in cursive script that reads "Diana DiZoglio".

Date: February 10, 2026

Diana DiZoglio

EXHIBIT A

Law Proposed by Initiative Petition

Full Text of Question 1:

State Auditor's Authority to Audit the Legislature

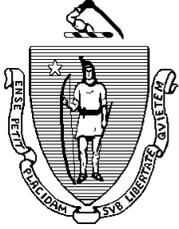
Be it enacted by the People, and by their authority:

A LAW EXPRESSLY AUTHORIZING THE AUDITOR TO AUDIT THE LEGISLATURE

The first sentence of section 12 of chapter 11 of the General Laws, as appearing in the 2022 Official Edition, is hereby deleted and replaced with the following:

Section 12. The department of the state auditor shall audit the accounts, programs, activities and functions directly related to the aforementioned accounts of all departments, offices, commissions, institutions and activities of the commonwealth, including those of districts and authorities created by the general court and the general court itself, and including those of the income tax division of the department of revenue, and for such purposes, the authorized officers and employees of the department of the state auditor shall have access to such accounts at reasonable times and the department may require the production of books, documents, vouchers and other records relating to any matter within the scope of an audit conducted under this section or section 13, except tax returns.

EXHIBIT B



The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

STATE HOUSE, ROOM 230
BOSTON, MASSACHUSETTS 02133

DIANA DIZOGLIO
AUDITOR

TEL (617) 727-2075
FAX (617) 727-3014

January 3, 2025

Representative Ronald Mariano, Speaker of the House
24 Beacon Street, Room 356
Boston, MA 02133

Senator Karen E. Spilka, Senate President
24 Beacon Street, Room 332
Boston, MA 02133

Dear Speaker Mariano and President Spilka:

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, we will be conducting a performance audit of the Massachusetts General Court (House, Senate, and Joint Legislative Committees).

The Generally Accepted Government Auditing Standards, commonly referred to as the "Yellow Book," are issued by the United States Government Accountability Office. The standards apply to both financial and performance audits of government agencies. Our audit will be conducted in accordance with these standards and will cover all of the topics we were unable to fully review in our previous audit, due to your refusal to participate in the audit process. Our work will start with a review of high-risk areas, such as state contracting and procurement procedures, the use of taxpayer-funded nondisclosure agreements, and a review of your balance forward line item - including a review of all relevant financial receipts and information.

Section 12 of Chapter 11 of the General Laws requires organizations being audited to provide our audit team with books, documents, and other records pertaining to the audit areas. We may also make inquiries regarding audit issues with the members of your staff responsible for the functions involved in this audit and request, from management, written confirmation of statements your staff made to us during the audit. We ask that all requested records and information be made available to us within 72 hours of the date of request.

At the completion of our audit, we will provide you with a draft copy of our audit report for your review and comments. Your comments should be forwarded to us within 15 days of notification. Also, if you would like a formal exit meeting, please request the meeting at this time.

Please respond with some potential dates for an entrance conference to be scheduled.

Sincerely,

A handwritten signature in cursive script that reads "Diana DiZoglio".

Diana DiZoglio
Auditor of the Commonwealth

Cc:

Timothy Carroll, House Clerk
Michael D. Hurley, Senate Clerk

EXHIBIT C

January 6, 2025

Senator Karen E. Spilka, Senate President
24 Beacon Street, Room 332
Boston, MA 02133

Dear President Spilka:

Pursuant to our audit, which we notified you of on January 3, 2025 (please see attached), we request the following documents be provided to us within 72 hours, consistent with Section 12 of Chapter 11 of the Massachusetts General Laws:

1. The official budgets for the Senate for Fiscal Years 2021, 2022, 2023 and 2024.
2. Copies of official audits of the Senate for Fiscal Years 2021, 2022, 2023 and 2024.
3. A listing of all transactions related to the Senate's balance forward line item for Fiscal Years 2021, 2022, 2023 and 2024.
4. A listing of all monetary settlement agreements¹ entered into by the Senate with any current or former employees or members of the Senate during Fiscal Years 2021, 2022, 2023 and 2024.

We anticipate requesting other documents in the coming days related to this audit and will provide you those requests in writing.

Please provide these documents to me at Shaun.Alix@massauditor.gov. Should you have any questions, please do not hesitate to contact me for further clarification.

Sincerely,

Shaun Alix
Audit Manager

¹ Monetary settlement agreements are as defined by the Office of the Comptroller at <https://public.powerdms.com/MAComptroller/documents/1779893>

EXHIBIT D

January 6, 2025

Representative Ronald Mariano, Speaker of the House
24 Beacon Street, Room 356
Boston, MA 02133

Dear Speaker Mariano:

Pursuant to our audit, which we notified you of on January 3, 2025 (please see attached), we request the following documents be provided to us within 72 hours, consistent with Section 12 of Chapter 11 of the Massachusetts General Laws:

1. The official budgets for the House of Representatives for Fiscal Years 2021, 2022, 2023 and 2024.
2. Copies of official audits of the House of Representatives for Fiscal Years 2021, 2022, 2023 and 2024.
3. A listing of all transactions related to the House of Representatives' balance forward line item for Fiscal Years 2021, 2022, 2023 and 2024.
4. A listing of all monetary settlement agreements¹ entered into by the House of Representatives with any current or former employees or members of the House of Representatives during Fiscal Years 2021, 2022, 2023 and 2024.

We anticipate requesting other documents in the coming days related to this audit and will provide you those requests in writing.

Please provide these documents to me at Shaun.Alix@massauditor.gov. Should you have any questions, please do not hesitate to contact me for further clarification.

Sincerely,

Shaun Alix
Audit Manager

¹ Monetary settlement agreements are as defined by the Office of the Comptroller at <https://public.powerdms.com/MAComptroller/documents/1779893>

EXHIBIT E



DIANA DIZOGLIO
AUDITOR

The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

ONE ASHBURTON PLACE, ROOM 1819
BOSTON, MASSACHUSETTS 02108

TEL (617) 727-6200
FAX (617) 727-5891

September 24, 2025

Representative Ronald Mariano, Speaker of the House
State House
24 Beacon Street, Room 356
Boston, MA 02133

Senator Karen E. Spilka, Senate President
State House
24 Beacon Street, Room 332
Boston, MA 02133

Timothy Carroll, House Clerk
Office of the Clerk of the House
State House
24 Beacon Street, Room 145
Boston, MA 02133

Michael D. Hurley, Senate Clerk
Office of the Clerk of the Senate
State House
24 Beacon Street, Room 335
Boston, MA 02133

Dear Speaker Mariano. President Spilka, House Clerk Carroll, and Senate Clerk Hurley:

This letter is written with regard to my office's current performance audit of the Massachusetts General Court (2025-0070-3S).

The Generally Accepted Government Auditing Standards (GAGAS), commonly referred to as the "Yellow Book," are produced in the United States by the Government Accountability Office (GAO). The standards apply to both financial and performance audits of government agencies. Our audit is being conducted in accordance with these standards. The scope of our audit is state contracting and procurement procedures, the use of taxpayer-funded nondisclosure agreements, and a review of your balance forward line item - including a review of all relevant financial receipts and information. The audit period covers Fiscal Years 2021, 2022, 2023 and 2024 (July 1,

2020 through June 30, 2024).

Chapter 11, Section 12, of General Laws requires “departments, offices, commissions, institutions and activities of the commonwealth, including those of districts and authorities created by the general court and the general court itself” to provide my office with “books, documents, vouchers and other records relating to any matter within the scope of an audit.” (emphasis added). Accordingly, my office requested the following on January 6, 2025 – a request that is within the above-referenced scope of our audit of the General Court:

1. The official budgets for the House and Senate for Fiscal Years 2021, 2022, 2023 and 2024.
2. Copies of official audits of the House and Senate for Fiscal Years 2021, 2022, 2023 and 2024.
3. A listing of all transactions related to the House’s and Senate’s balance forward line item for Fiscal Years 2021, 2022, 2023 and 2024.
4. A listing of all monetary settlement agreements entered into by the House and Senate with any current or former employees or members of the House and Senate during Fiscal Years 2021, 2022, 2023 and 2024.

To date, my office’s request for the above-referenced records remains outstanding and unfulfilled. Accordingly, I ask that all requested records and information be made available to my office by Monday, September 29, 2025. Should the General Court continue to not comply with its obligations under the law, my office will seek to enforce the production of the requested records via litigation.

Sincerely,

A handwritten signature in cursive script that reads "Diana DiZoglio". The signature is written in black ink and is positioned above the typed name and title.

Diana DiZoglio
Auditor of the Commonwealth