

## Bringing a Climate and Environmental Justice Lens to the Massachusetts State Auditor's Office

Massachusetts residents deserve a state government that is working efficiently and effectively to reduce pollution and emissions, to promote a successful transition to clean, renewable energy systems consistent with the Commonwealth's climate mandates, to prepare the Commonwealth for the inevitable impacts of climate change, and to ensure that resources are delivered to the neighborhoods and residents that *already* bear the brunt of pollution and more severe weather. As State Auditor, Chris Dempsey will incorporate a climate and environmental justice lens into audits of key state agencies and programs. By including representatives of environmental-justice communities at the table, the Auditor's Office will ensure that recommendations for changes to state policy incorporate the voices of those most impacted by pollution and climate change.



**As Auditor, Chris Will:**

- 1. Incorporate carbon accounting into state audits**
- 2. Create an Auditor's Environmental Justice Commission**
- 3. Protect taxpayers and ratepayers by ensuring mitigation, resiliency, and transition dollars are just and well-spent**

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### Increasing Transparency and Accountability on Climate and Environmental Justice

In some ways, the impacts on Massachusetts of the climate crisis are increasingly transparent: prolonged heat waves, unhealthy air quality, more severe storms, unprecedented coastal flooding. But in other ways, both the *causes* of pollution and the *impacts* of pollution remain hidden.

Too many state programs actually *increase* carbon emissions and local air pollution despite espousing goals to do the opposite. The costs of climate change and environmental injustice show up in our healthcare system as visits to the hospital during an asthma attack, in our transportation capital budgets when flooding causes a subway line to shut down or road to wash out, and in our electricity bills when hotter summers force us to dial-up the air conditioning. Many

of these costs are disproportionately borne by people living in environmental-justice communities along traffic-clogged highways, near polluting power plants, or in low-lying areas prone to flooding.

As State Auditor, Chris will increase transparency and accountability in state government by identifying the climate and environmental justice impacts and costs of our state programs, giving citizens a benchmark for measuring the progress of our state government toward our climate goals. The state's new climate legislation, *An Act Creating a Next Generation Roadmap for Massachusetts Climate Policy*, [sets ambitious statewide goals for greenhouse gas emissions](#), including reducing emissions to net zero by 2050. By working with state agencies to identify carbon and pollution impacts, these agencies can monitor their own progress, evaluate the effects of their decisions, and make adjustments to ensure these goals are met. The benefits to taxpayers of this approach are significant: it will reduce costs in healthcare, in transportation, and by mitigating further damage to our infrastructure and communities caused by climate change.

### **Incorporating New Tools and Approaches in State Audits**

The Auditor is charged with assessing and reforming state government so that it improves our lives and uses resources responsibly. Climate change presents a future with potentially intense, disruptive, and tragic impacts on lives across the Commonwealth: reducing carbon emissions and preparing the Commonwealth for climate change must be a priority of our next Auditor. The Auditor can and must provide strong oversight so that the dollars we are investing to combat and prepare for climate change are being spent well. Chris will use the power of the Auditor's office to do the following:

#### **1. Incorporate accurate carbon accounting into state audits**

Chris will make the Massachusetts State Auditor's Office the first in the country to incorporate carbon accounting into audits of relevant state agencies. The Commonwealth will not achieve its own mandates for emissions reductions unless state agencies and programs are monitored and our progress is tracked. In the fight against climate change, state government must lead by example and serve its residents in the most sustainable way possible. With [5,142 buildings](#) under state control, thousands of vehicles in the state fleet, operations of major airports and seaports, and over [207,000 acres](#) of state-owned land, it is imperative that state agencies are leading with the highest efficiency standards as we work towards the [economy-wide net zero mandate](#). But state agencies must do more than just make their own buildings and vehicles greener. They must also become champions for reductions in emissions and environmental harms across the sectors which they regulate and oversee: MassDOT must be working to reduce pollution from transportation (the [largest source](#) of greenhouse gas emissions in the Commonwealth); the Department of Public Utilities must be working to reduce emissions from electricity generation, our grid, and gas distribution networks; and the Department of Housing and Community Development must promote transit-oriented housing and efficient building types. Through incorporating carbon accounting into audits of these agencies, the State Auditor's Office will shine a light on the

positive steps these agencies are taking and the missed opportunities for essential improvements.

**2. Audit climate programs and energy infrastructure initiatives to ensure they are financially sustainable and as effective and equitable as possible**

Massachusetts is ahead of many other states in our effort to fight climate change, but we need a review of the effectiveness of core climate and energy infrastructure efforts. For example: the [Massachusetts Gas System Enhancement Program](#) (GSEP) is a critical issue facing natural-gas ratepayers that is not receiving sufficient attention from state regulators. The program's original intent was to enhance public safety and reduce gas leaks by replacing leak-prone pipes. But GSEP is on course to become one of the largest, most expensive infrastructure projects ever undertaken in the Commonwealth, with total costs likely to top \$20 billion -- rivaling the Big Dig in scale. The mega-project scale of GSEP's emerging costs requires the Auditor to exercise oversight over how these costs can be both recoverable by gas companies and sustainable by ratepayers. Another example is the Mass Save program, which is administered by utility companies ([including natural gas companies](#)) with oversight from the state, is funded by Massachusetts residents and businesses who pay a fee on every gas and utility bill. Ratepayers deserve to know that the programs we have invested in are 1) effective at combating climate change and 2) benefiting everyone. Programs such as Mass Save play a critical role in reducing emissions and providing long-term savings to consumers, but these programs need more oversight to ensure we are maximizing the impact of the dollars we have available. Moreover, recent studies show that the benefits of Mass Save have gone [disproportionately to](#) wealthier cities and towns, a signal that there is work to do to guarantee benefits are equitably distributed.

**3. Audit climate programs to ensure they are meeting diversity standards**

The threat of climate change presents an opportunity to help right some historic wrongs and ensure that the new skills, technologies, and industries that will rise out of meeting this challenge will not, once again, leave behind communities of color. Already our legislature has provided clear standards for diversity and inclusion in our energy programs. As Auditor, Chris will use the power of his office to ensure programs like Mass Save and the state's support for offshore wind meet these standards.

**4. Audit the Massachusetts Highway Division and all state and federal funds spent on roads and bridges**

In addition to being a source of frustration for commuters, our state's transportation sector is the largest polluter in the state and responsible for the most greenhouse-gas emissions. Chris will audit the more than \$1 billion in taxpayer dollars that are spent on state-owned roads and highways in Massachusetts each year so that commuters and businesses know that we are effectively and appropriately allocating resources in ways that improve our commutes, strengthen our communities, and reduce pollution. Chris will incorporate emissions and local air pollution metrics into audits of the Massachusetts Highway Division

to bring accountability and transparency to Highway Division decisions that have historically moved us in the opposite direction from our climate and environmental justice goals.

**5. Assess the costs of inaction on climate resiliency**

Without immediate action, the costs of climate change will grow exponentially. Calculating the costs of current and future impacts will help the state determine where to allocate funding and how much is necessary. We already know that [every dollar that is spent on storm mitigation saves six dollars](#) in future disaster costs, so the question is not whether Massachusetts should be investing in mitigation but how much and where will it be most effective? As a coastal state with a significant share of our population and economic activity close to the water, inaction on climate resiliency threatens our future viability as a strong, prosperous Commonwealth. We must be smart about resiliency investments and the Auditor's Office under Chris's leadership will take the lead on ensuring these dollars are well spent.

**The Auditor's Environmental Justice Commission**

Past and current decisions by state government on where to locate industry, route highways, and allow various forms of pollution have led to disparate impacts for communities of color and vulnerable populations (low income, linguistically isolated, the very old and very young, etc.). Understanding the costs of these forms of environmental injustice and redressing them requires hearing directly from those most impacted. Knowing their experiences is *essential* to building the right sets of goals and measurements in our climate and environmental programs. As Auditor, Chris will create an Auditor's Environmental Justice Commission, composed of representatives of communities that are hit hardest by climate change and by local environmental pollution. This Commission will inform the work of the Auditor's Office before, during, and after state audits that cover agencies that impact climate, emissions, and pollution.

**An Auditor Who is An Environmental Leader**

Chris understands the intersection of climate with every other issue facing Massachusetts residents, including transportation, housing, and economic stability, and knows these problems cannot be addressed without simultaneously addressing the climate crisis. This requires immediate action from all elected officials at every level of government. As Auditor, Chris will lead with a climate-centered focus to ensure that Massachusetts is efficiently and effectively fighting climate change at every opportunity and with every taxpayer dollar we spend.