An Act To Update the Maine Uniform Accounting and Auditing Practices Act for Community Agencies

Submitted by the Department of Health and Human Services pursuant to Joint Rule 204. Received by the Clerk of the House on January 11, 2021. Referred to the Committee on State and Local Government pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

Presented by Representative MATLACK of St. George.
Be it enacted by the People of the State of Maine as follows:

Sec. 1. 5 MRSA §1660-D, sub-§11, as amended by PL 2005, c. 519, Pt. SS, §1, is further amended to read:


Sec. 2. 5 MRSA §1660-E, as enacted by PL 1995, c. 402, Pt. C, §2, is repealed.

Sec. 3. 5 MRSA §1660-F, sub-§1, ¶A, as amended by PL 2005, c. 519, Pt. SS, §2, is further amended to read:

A. If the community agency expends less than $500,000 $100,000, the agency shall comply with the terms of financial reporting contained in the individual social service agreements with the department.

Sec. 4. 5 MRSA §1660-F, sub-§1, ¶A-1 is enacted to read:

A-1. If the community agency expends between $100,000 and $500,000, the agency shall have an entitywide review of its financial statements and agreement supplemental schedules conducted by a qualified independent public accountant.

Sec. 5. 5 MRSA §1660-L, as corrected by RR 2003, c. 2, §5, is repealed.

Sec. 6. 5 MRSA §1660-M, as enacted by PL 1995, c. 402, Pt. C, §2, is amended to read:

§1660-M. Appeals

Any person aggrieved under this chapter is entitled to judicial review, as provided in the Maine Administrative Procedure Act. The commissioner shall consult with the Advisory Committee to the Commissioner about additional appeal procedures and may adopt rules providing for such procedures.

SUMMARY

This bill amends the Maine Uniform Accounting and Auditing Practices Act for Community Agencies. It replaces an outdated reference to federal Office of Management and Budget Circular A-133 by referring to uniform guidance under 2 Code of Federal Regulations, Part 200. It updates the dollar thresholds for reporting to conform with that guidance. It also repeals provisions establishing the Advisory Committee to the Commissioner and requiring reporting to the joint standing committee of the Legislature having jurisdiction over state and local government matters on the implementation of the law.