



# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 91

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H.P. 57

House of Representatives, January 13, 2021

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

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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.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative MATLACK of St. George.

1 **Be it enacted by the People of the State of Maine as follows:**

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

4 **11. Federal audit.** "Federal audit" means an audit made pursuant to the federal Office  
5 of Management and Budget ~~Circular A-133~~ uniform guidance under 2 Code of Federal  
6 Regulations, Part 200 or any subsequent revisions.

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 C, §2, is repealed.

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

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

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

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

17 **Sec. 5. 5 MRSA §1660-L**, as corrected by RR 2003, c. 2, §5, is repealed.

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

20 **§1660-M. Appeals**

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

25 **SUMMARY**

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 It replaces an outdated reference to federal Office of Management  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