

2021-2022 Work Plan for OPEGA Evaluations and Related Work

Updated for the GOC: 3/20/2023
(Updates noted in red)

Work Plan for OPEGA Evaluations (2023-2024)								
Evaluation Topic	General Scope	Request Presented	Project Approved by GOC	Scope/Parameters Approved	Target Report Date(s)	OPEGA Work Phase by Year		Scope / Parameters
GOC Approved Projects								
Child Protective Services	Phase 3: Reunification	7/14/2021	7/14/2021	8/11/2021; revised 7/20/2022	On hold	2022: Fieldwork On hold	2023:	Click for Scope
Child Protective Services	Phase 4: Case file review of 4 child deaths (Rapid Review)	9/21/2022	9/21/2022	9/21/2022	Beginning 2023 Q1	2022: Fieldwork Fieldwork and Reporting	2023:	
Tax Expenditure Projects								
Deduction for Contributions to Capital Construction Funds for Maintenance or Replacement of Fishing Vessels	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	6/15/2022	To be determined	2022: Preliminary Research 2023: On hold		Click for parameters
Tax Benefits for Media Production Companies	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	6/15/2022	2023 Q1	2022: Preliminary Research and Field Work 2023: Report		Click for parameters

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Recently Completed Evaluations (2022)						GOC Complete	Link to Report
Evaluation Topic	Report Presented	Public Comment	Work Session	GOC Vote	GOC Follow-up Activity		
Child Protective Services Review: Final Report - CPS Investigations	3/25/2022	4/8/2022	4/8/2022	4/8/2022 Endorsed		<i>ongoing project</i>	Click here for report
Research Expense Tax Credit	3/11/2022	3/25/2022	4/8/2022	4/8/22 Endorsed		✓	Click here for report
Child Protective Services Review: Information Brief - Oversight of Maine's CPS System	1/21/2022	2/11/2022	3/11/2022	3/11/2022 Endorsed		<i>ongoing project</i>	Click here for report
Historic Rehabilitation Tax Credit	11/10/2021	1/21/2022	1/21/2022	1/21/2022 Endorsed	2/28/22 GOC record of vote and supporting materials (including 1/21/22 meeting summary) to Taxation Committee.	✓	Click for Report

New Requests (2023-2024)				
Evaluation Topic	Request Presented	GOC Vote(s)	GOC Activity & Notes	Status
Office of the Health Insurance Marketplace: CoverME.gov	2/10/2023			
Maine Veterans Homes	2/10/2023			

Upcoming Tax Evaluations				
Evaluation Topic	General Scope			
Shipbuilding Facility Credit	Full evaluation of tax expenditure (3 MRSA §999)			
Paper Facility Credit	Full evaluation of tax expenditure (3 MRSA §999)			
Major Business Headquarters Expansion Credit	Full evaluation of tax expenditure (3 MRSA §999)			
Major Food Manufacturing Facility Credit	Full evaluation of tax expenditure (3 MRSA §999)			