



Maine Economic Improvement Fund – Allocations and Expenses Consistent with Statutory Intent, Performance Reporting and Fiscal Monitoring Need Improvement

Report No. SR-MEIF-13

Issues OPEGA noted during this review:

- UMS has not established, nor reported on, measurable goals and objectives for MEIF as required by statute. (pg. 25)
- Some metrics included in MEIF Annual Reports were inaccurate and/or inconsistently calculated and reported. (pg. 26)
- UMS has not provided the Legislature with the MEIF Task Force Report required by P.L. 2011, ch. 698 that was due January 2013. (pg. 27)
- Carry forward balances at UMaine and USM reflect practices that may need adjustment to fully utilize MEIF resources and minimize financial risks associated with over-commitments. (pg. 28)
- UMS does not consistently utilize accounting data fields to facilitate monitoring and reporting MEIF expenses. Campuses use separate databases to track and manage their MEIF-related grants and cost-share commitments. (pg. 30)

a report to the
Government Oversight Committee
from the
Office of Program Evaluation & Government Accountability
of the Maine State Legislature

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OPEGA is an independent staff unit overseen by the bipartisan joint legislative Government Oversight Committee (GOC). OPEGA's reviews are performed at the direction of the GOC. Independence, sufficient resources and the authorities granted to OPEGA and the GOC by the enacting statute are critical to OPEGA's ability to fully evaluate the efficiency and effectiveness of Maine government.

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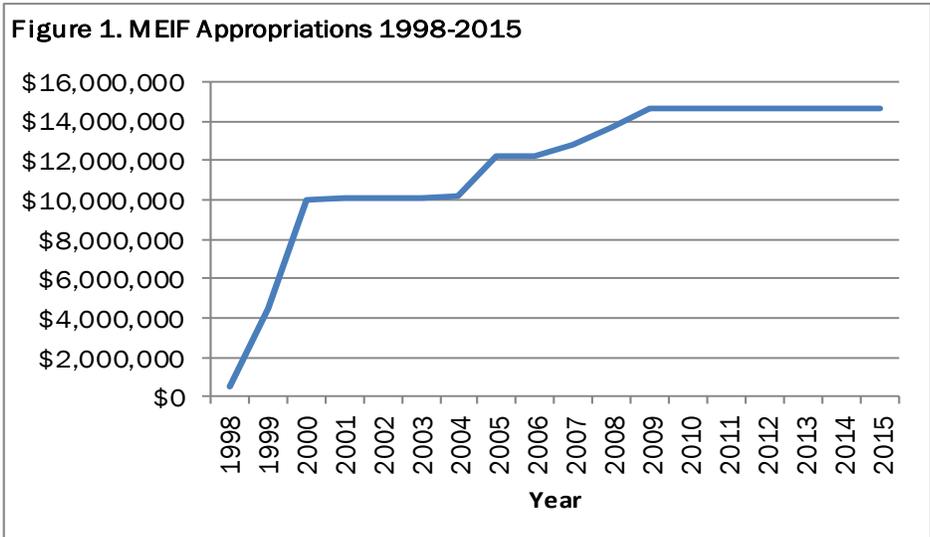
Introduction

The Maine Legislature’s Office of Program Evaluation and Government Accountability (OPEGA) has completed a review of the Maine Economic Improvement Fund. OPEGA performed this review at the direction of the Government Oversight Committee (GOC) for the 126th Legislature.

The University of Maine System uses MEIF to invest in applied R&D and support related private enterprise. UMS has received over \$209 million in State MEIF appropriations since the Fund’s inception in 1997.

The Maine Economic Improvement Fund (MEIF) was established by the Legislature in 1997 “to administer investments in targeted research and development and product innovation and to provide the basic investment necessary to obtain matching funds and competitive grants from private and federal sources.”¹ The University of Maine System (UMS) is responsible for MEIF and uses it to invest in applied research and development in targeted areas and support the development of private enterprise based on that research and development.

The Legislature appropriates General Funds for MEIF to UMS in the State’s biennial budget. As shown in Figure 1, appropriations to MEIF increased over time from \$500,000 in FY98 to \$14.7 million in FY09 and have remained at that level. Since inception, UMS has received a total of \$209,350,000 for MEIF.



OPEGA’s review focused on how UMS allocates MEIF, expenses supported by MEIF and metrics used to measure MEIF accomplishments.

OPEGA’s review focused on how UMS allocates MEIF resources, expenses supported by MEIF and metrics used to measure accomplishments attributable to the Fund. OPEGA reviewed policies and procedures and analyzed data for the five-year period FY09-13. See Appendix A for complete scope and methods.

¹ 10 M.R.S.A. § 946

Questions, Answers and Issues

1. What process is used to allocate MEIF to the target areas established in statute and to specific projects within those target areas?

see pages 6-13 for more on this point

The University of Maine System (UMS) and its campuses have established procedures and processes to allocate MEIF for uses consistent with the governing statute. UMS uses MEIF to support research and development infrastructure and capacity, such as particular departments, facilities and equipment, as well as for funding specific research and development projects. Key methods to ensure consistency with statute are contained in UMS' processes for determining which infrastructure functions and specific projects to support with MEIF, and for reviewing, approving and monitoring MEIF budgets.

OPEGA found individuals at UMS, the University of Maine (UMaine) and the University of Southern Maine (USM) responsible for those decisions and budgetary activities are familiar with eligible MEIF target areas, the Fund's statutory purpose and restrictions. We also observed that the Board of Trustees is generally aware of statutory restrictions on MEIF and the Fund's overall purpose. Processes administered by UMS, UMaine and USM to select and approve specific projects for funding differ in some ways, but all include procedures to ensure MEIF-funded projects are consistent with the Fund's governing statute.

2. What is MEIF being spent on and are the expenses consistent with statutory intent?

see pages 14-22 for more on this point

MEIF expenses over the five-year period (FY09-13) spanned all seven target sectors and were contained in five general categories: Compensation, Supplies and Services, Transfers & Construction, Student Aid, and Business Travel. Compensation and Supplies and Services were the two largest expense categories and together accounted for 96% of MEIF expenses over the period.

Compensation accounted for 76.3% of MEIF expenses and experienced a 10.4% increase over the period. This category includes salaries, non-student and student wages, and employee benefits. Supplies and Services accounted for 19.7% of MEIF expenses and experienced a decrease of almost 30% since 2009. This category primarily includes non-employee services; supplies and materials; memberships, dues, and fees; equipment; rentals and leases; and utilities.

Overall, the types of MEIF expenses appear consistent with statutory intent by virtue of being associated with one of the seven target sectors and activities consistent with the general MEIF purposes described in statute.

3. What metrics does UMS use to measure accomplishments attributable to MEIF? Are these results being accurately tracked and reported? Are there other metrics that might be used to measure success?

see page 23-24 for more on this point

Although UMS has not established measurable goals and objectives for MEIF, MEIF Annual Reports in the last five years have regularly reported three metrics related to MEIF at UMaine and USM. These are: the total value of new applied research and development (R&D) grants and contracts in the seven target sectors obtained each year; the ratio of those new R&D grants and contracts to the MEIF appropriation for each year (leverage ratio); and, the number of positions supported by MEIF.

OPEGA found that the leverage ratios reported in the most recent Annual Reports to the Legislature were incorrect. We also found that the number of positions supported by MEIF were calculated differently by UMaine and USM, characterized differently in different sections of the Annual Reports and, where UMaine characterized the positions as "Full-Time Equivalents," calculated inaccurately. Lastly, we noted that none of the metrics reported have included data for funds used by UMS for the Small Campus Initiative.

Since the reported metrics are not linked to any particular goals or objectives, targets or trends, there is little context to evaluate how they represent achievements related to MEIF. There may be other more appropriate metrics for measuring how effectively UMS uses MEIF to advance the statutory purposes for the Fund and/or the overall R&D goals of the University System and State.

OPEGA identified the following issues during the course of this review. See pages 25-30 for further discussion and our recommendations.

- UMS has not established, nor reported on, measurable goals and objectives for MEIF as required by statute.
- Some metrics included in MEIF Annual Reports were inaccurate and/or inconsistently calculated and reported.
- UMS has not provided the Legislature with the MEIF Task Force Report required by P.L. 2011, ch. 698 that was due January 2013.
- Carry forward balances at UMaine and USM reflect practices that may need adjustment to fully utilize MEIF resources and minimize financial risks associated with over-commitments.
- UMS does not consistently utilize accounting data fields to facilitate monitoring and reporting MEIF expenses. Campuses use separate databases to track and manage their MEIF-related grants and cost-share commitments.

Recommendations



The University of Maine System Should Establish Measurable Goals and Objectives for MEIF and Report on Them as Statutorily Required

UMS has not established, nor annually reported on, measurable goals and objectives for MEIF as statutorily required. UMS is required by statute (10 M.R.S.A. ch. 107-C) to submit an annual report on MEIF to the Governor and Legislature that includes

“The annual measurable goals and objectives of the fund, as established by the board, and an assessment of the achievement of those goals and objectives. The goals and objectives must include, but may not be limited to, education, research and development.”

UMS established written goals for the Small Campus Initiative (SCI), but there are no related measurable objectives. The goals and any assessment of progress toward them have not been included in MEIF Annual Reports.

In 2012, the Legislature amended reporting requirements to include a summary of research and development projects funded via the SCI at the smaller campuses and Maine Maritime Academy and any external funding sources leveraged with those awards. The FY2013 Annual Report had no data on SCI awardees or any leveraged external funding. SCI awardees will start submitting project reports in 2014. However, some data that could be included in the Annual Report is already available as applications for projects awarded MEIF funding include each project’s target area, funding amount and any projected leveraging of external grants.

UMaine and USM do not have individual campus goals and measurable objectives for MEIF. The most recent Annual Reports provide a limited narrative describing metrics such as funds leveraged and positions supported (see Recommendation 2) and financial data, but there is no linkage of these metrics to any particular goals or objectives, or context as to how they reflect an assessment of achievements.

Without measurable goals, it is difficult to quantify achievement and demonstrate the success or needs of MEIF. Establishing and reporting on progress toward measurable goals and objectives, in addition to being statutorily required, would help legislators assess whether MEIF is being used effectively and understand the Fund’s impact over time at UMS, its campuses and statewide. This information would also help decision makers when considering MEIF appropriations.

Recommended Management Action:

UMS should work with UMaine, USM and the small campuses, including Maine Maritime Academy, to develop measurable goals and objectives and enhance reporting to meet the intent and requirements of statute.



The University of Maine System Should Ensure Metrics Reported for MEIF are Consistent, Complete, and Accurate

OPEGA found inaccuracies and inconsistencies in some of the metrics reported most frequently in the five years of MEIF Annual Reports we reviewed. Specifically we noted:

- Leverage ratios have been inconsistently reported in Annual Reports in terms of the time periods they applied to and leverage ratios reported in the most recent Annual Reports to the Legislature were incorrect;
- The number of positions supported were calculated differently by UMaine and USM, characterized differently in different sections of the Annual Reports, and where UMaine characterized the positions as "Full-Time Equivalents," calculated inaccurately; and
- SCI data for the three metrics are not included in the Annual Reports.

The average leverage ratio reported over the past five years of Annual Reports is approximately 4:1 and earlier Annual Reports describe the ratio as being calculated over a number of years. However, the Chancellor's cover letter for the two most recent reports describes the leverage ratio as being for those particular years and still reports the leverage ratio as 4:1. OPEGA calculated the actual leverage ratio as 2.5:1 and 3:1 in FY12 and FY13 respectively. UMS has now corrected this on the MEIF website.

UMaine and USM calculate the positions supported by MEIF differently. USM counts only those positions supported directly by MEIF. UMaine counts positions supported directly by MEIF and those supported with new R&D grants and contracts leveraged by MEIF. OPEGA has no opinion on which method is best, but calculating them differently makes reporting in a combined manner problematic.

MEIF Annual Reports and the MEIF website also characterize positions supported in different ways, some are accurate and some are not. In the FY2013 Annual Report, positions supported are referred to as "over" a certain number, "more" than a different number, and then specifically as 1,328 full-time equivalents (FTE).

OPEGA also found inaccuracies and inconsistencies in the data on MEIF supported employees at UMaine in the 2013 FTE calculation. For example, we identified employees who exceed one FTE, multiple entries that appear to be duplicates for the same employee that do not exceed one FTE but do inflate the count, and UMaine's list of MEIF supported positions did not completely match names in the FY2013 payroll expenses obtained from UMS by OPEGA.

Finally, MEIF Annual Reports to the Legislature combine UMaine and USM new R&D grants and contracts, and positions supported by MEIF, but similar data from the Small Campus Initiative are not included.

The Legislature must be confident it is receiving reliable information in order to make informed decisions. Without accurate information, it is difficult for UMS to demonstrate the value of MEIF to legislators and the public when seeking the continuance of the Fund or seeking additional funding.

Recommended Management Action:

UMS should consider what information is important to report to the Legislature that is consistent with and supplemental to Recommendation 1, and take steps to ensure that the information reported is accurate, complete and meaningful. This might include clarifying who is responsible for Annual Reports, coordinating data between campuses and improving how UMS tracks MEIF related information. See Recommendation 5.



The University of Maine System Should Complete the MEIF Task Force Report and Submit It to the Legislature

During the 125th Session, the Legislature established a Maine Economic Improvement Fund Task Force (P.L. 2011, ch. 698) to review the MEIF and “recommend any changes necessary to enhance investment in targeted research and development and product innovation and to provide basic investment necessary to obtain matching funds and competitive grants from private and federal sources.” To date, the Maine Economic Improvement Fund Task Force has not submitted the MEIF Task Force report as required by that Public Law.

The Task Force was to submit a report to the Joint Standing Committee on Labor, Commerce, Research and Economic Development no later than January 8, 2013. The legislation had also authorized the Committee to submit a bill regarding MEIF following its receipt and review of the report during the First Regular Session of the 126th Legislature.

UMS staff did not receive the list of appointed Task Force members until December 2012 and UMS staff told OPEGA the Task Force began meeting in early 2013. It was expected to complete its work in mid to late March 2013.

Duties of the Task Force were to:

- A. *Assess the extent to which past distributions from the fund resulted in the leveraging of external funds, the extent to which research that was funded resulted in long-term, direct applications to enhance the State’s economic or commercial capacity and the extent to which research that was funded resulted in advancing a program of successful partnerships and positive economic impact;*
- B. *Assess the competitive criteria currently used by the fund, review the targeted technologies identified in the Maine Revised Statutes, Title 5, chapter 407 for which funds may be used to perform university-based research and consider options for revising the criteria and targeted technologies to ensure a more equitable distribution of funds; and*
- C. *Examine the recent fund distributions among the recipients and assess whether revisions to the fund should be made to support the performance of increased research at the University of Maine at Augusta, the University of Maine at Farmington, the University of Maine at Fort Kent, the University of Maine at Machias and the University of Maine at Presque Isle and the performance of research at the Maine Maritime Academy.*

As the Maine Economic Improvement Fund Task Force did not submit its report, legislators did not have information they determined necessary to make decisions regarding MEIF during the 126th session and their perceptions of UMS and the MEIF may have been adversely impacted.

Recommended Management Action:

UMS should complete MEIF Task Force Report and submit to Legislature by October 1, 2014.



The University of Maine System Should Ensure MEIF Expenditures and Commitments at Each Campus Align with Available Resources

Annual Reports submitted to the Legislature show that UMaine has carried forward a net negative MEIF balance since 2011 that has increased from (\$624,322) in FY11 to (\$1,261,505) in FY13. Although USM has periodically reported a negative balance in individual MEIF target areas, it has not carried forward a negative overall balance. Rather, USM's net positive MEIF balance carried forward increased from \$1,060,648 in FY11 to \$1,495,850 in FY13.

These positive and negative balances reflect differences in the ways UMaine and USM decide to allocate MEIF to specific projects. Both UMaine and USM use MEIF for a combination of infrastructure/capacity support and specific projects, but the campuses take different approaches to project selection and committing MEIF for match that affects their respective net MEIF balances.

USM takes a conservative approach. At USM, once a researcher's request for cost share is approved, s/he submits an application to the identified external grant entity. If a proposal is awarded grant funds, all MEIF match committed for the full grant period, including multi-year projects, is set aside out of current year funds.

USM staff told us they try not to apply for more grants requiring match than can be supported by available MEIF dollars. One reason for taking this approach is uncertainty regarding whether MEIF allocations will continue in future years. Another is the ability to carry forward unspent MEIF, which enables USM to be more selective about funding only those projects or activities that best meet their criteria.

UMaine takes a more entrepreneurial approach trying to maximize external grant funding and leverage MEIF as much as possible. According to the Office of Research and Sponsored Programs (ORSP), the percentage of UMaine grant applications awarded varies and the actual amount awarded is often less than that applied for. ORSP reports a success rate of 50%; half the grants applied for will be awarded funds. Consequently, UMaine commits more MEIF for match on grant proposals than is expected to be available in any given year. If UMaine has a greater than 50% success rate in obtaining grants, then the over-commitment of available resources is compounded.

Other information gathered by OPEGA, and financial analyses performed, suggest that over-commitments of MEIF resources on grant proposals may be only one factor in the growing UMaine deficit balance. Some portion of the deficit may also be due to UMaine's budgeting and accounting practices with regard to match funds for grants and contracts and/or grant management practices generally. See Recommendation 5.

Ultimately, it is still unclear to OPEGA what combination of factors is responsible for the deficit balance shown in the MEIF Annual Reports, and to what degree this balance represents actual over expenditures of available resources versus accounting transfers that might be inflating the deficit balance. The new VPR at UMaine has indicated her office is working toward addressing this deficit.

While there is no balanced budget requirement in the governing MEIF statute, and balances negative and positive can be carried forward to the next year, ensuring expenditures are within available resources is a fundamental financial management practice. UMaine's approach to MEIF carries the risk of being reliant on anticipated future State appropriations. Future appropriations may be insufficient to cover the deficit and require the campus to use more E&G or other resources for past MEIF expenses. USM is more cautious, but does not fully utilize available resources.

Recommended Management Action:

UMaine should continue to review its current practices for budgeting, allocating, and expending MEIF, including those for committing MEIF resources for external grant cost share, to clearly identify the factors resulting in the growing deficit carry forward balance reported in the MEIF Annual Reports. UMaine should consider adjusting those practices to make the reasons for the deficit clear. To the degree the deficit balance represents actual over expenditures, or over commitment of available resources, UMaine should consider steps to manage the deficit so that it does not grow beyond a level of financial risk UMaine is willing to accept.

USM should review its current practices and competitive processes for allocating MEIF to identify opportunities to more fully utilize available MEIF resources in expanding institutional research capacity and encouraging submission of appropriate research project proposals.

5

The University of Maine System Should Enhance its Ability to Monitor and Report on MEIF Activities, Expenditures and Match Commitments by Linking Data with Primary Financial Systems

UMS' financial accounting system, PeopleSoft, has fields for program and project codes, which the campuses do not use consistently for all MEIF expenditures. UMaine and USM maintain separate databases to track external grant applications, grant awards, and reporting on grant-funded project activities to external funders including projects using MEIF as cost share.

Project code fields that would identify project-related expenditures from Fund 23 (MEIF) are not used and program code fields are not used for expenditures from Fund 24 (MEIF Match). As a result, it is not possible to use data from the accounting system alone to determine the number of active MEIF projects in any given year or track project specific expenditures for the duration of these projects.

Over time UMaine, and to a lesser extent, USM have increased the number of external R&D grants they apply for and receive. Consequently, their grant management and reporting functions have become more complex and labor intensive. Reports, such as annual MEIF reports, prepared using information from multiple sources have an increased risk of errors and require more time and staff resources to prepare.

Eliminating parallel processes and systems would enable UMS to prepare Annual Reports centrally, monitor MEIF activity consistently across campuses, and monitor specific projects. A grant management system integrated with the accounting system would reduce or eliminate the need to maintain information in separate databases, simplify reporting for external grantors and increase the accuracy of internal and external reporting generally.

Management at USM and UMaine responsible for R&D activities and grant administration told OPEGA they would benefit from an integrated grant management system. They said there are systems designed to meet the needs of research universities and noted that UMS' financial software has a grant module available. UMS purchased the module, but time and cost are obstacles to implementation so it has never been used. UMS told us that this is and has been on the "to do" list.

Recommended Management Action:

UMS should require all campuses to use existing program and project code fields in the UMS accounting system for all MEIF expenses. It should also assess its current and long-term needs with regard to the costs and benefits of a grant management system that is integrated with the accounting system and implement a system as appropriate based on that analysis.

Agency Response

In accordance with 3 M.R.S.A. §996, OPEGA provided the University of Maine System an opportunity to submit additional comments after reviewing the report draft. UMS' response letter and some additional context can be found at the end of this report. UMS is proposing to take the following actions in response to issues identified in this report.

1

The University of Maine System Should Establish Measurable Goals and Objectives for MEIF and Report on Them as Statutorily Required

The University of Maine System will develop specific MEIF goals and metrics derived from the UMS Goals and Actions and each campus' goals and metrics. These metrics will be established and approved by the UMS Board of Trustees by Q1 FY15 and be included in the FY14 MEIF Annual Report.

Outcomes reported in the previous MEIF reports vary by campus and activity. It is suitable to report these activities separately for each campus and to develop goals and metrics for each campus. Future MEIF reports will articulate this more clearly.

2

The University of Maine System Should Ensure Metrics Reported for MEIF are Consistent, Complete and Accurate

The MEIF Annual Report includes data tables and narrative descriptions as well as bullets and highlights. When summarizing data, references are sometimes editorialized as "more than..." or "averaging..." In future reports the UMS will specifically clarify and articulate these references.

Because outputs from each campus differ greatly and vary year-to-year and project-by-project, the report will now pay particular attention to these differences. Finally, as specific metrics are determined as dictated in Recommendation 1, the annual report will use both data and narrative to show quantitative and qualitative value as well as multi-year trends.

3

The University of Maine System Should Complete the MEIF Task Force Report and Submit It to the Legislature

The Maine Economic Improvement Fund Task Force will complete the Task Force Report and submit it to the Joint Standing Committee on Labor, Commerce, Research and Economic Development by October 1, 2014.

4

The University of Maine System Should Ensure MEIF Expenditures and Commitments at Each Campus Align with Available Resources

UMaine, USM and UMS-SCI have slightly different approaches to budgeting and transferring MEIF funds during a given fiscal year and across multiple fiscal years.

UMaine's entrepreneurial approach of committing funds to pending proposals has generally been successful in leveraging more grants and contracts than would have been awarded without this approach. The perception of a growing deficit should be minimized. The new VPR, Dr. Carol Kim is reviewing all policies and procedures related to budgeting and committing MEIF to future expenses and will propose a

plan that maximizes the opportunity to commit matching resources while reducing the perception of deficit spending to a minimum. UMaine will do this in concert with the UMS and any changes to the UMS general ledger and grant accounting modifications.

The University of Southern Maine will also adopt financial system monitoring protocols and tools and will adopt a more aggressive approach to committing MEIF funds on a fiscal year basis.

5

The University of Maine System Should Enhance its Ability to Monitor and Report on MEIF Activities, Expenditures and Match Commitments by Linking Data with Primary Financial Systems

The University of Maine System has formed a committee to review potential adjustments to the current general ledger system in order to improve tracking of and reporting on the use of MEIF monies. The committee, comprised of UMaine, USM, and System Office staff, represents the following functional areas:

- Budget
- Accounting
- Research - Administration of MEIF

The committee held its first meeting on June 11, 2014 and identified some potential changes to implement. These potential changes will be vetted with additional staff in the near future to determine what, if any, hurdles need to be overcome to implement the changes. If no hurdles are identified, UMS plans to begin implementing the changes July 1, 2014. The committee noted that implementation of some changes will need to be phased in as projects that span more than one fiscal year are already in progress and earlier accounting periods in the general ledger are closed to changes.

The University of Maine System recognizes the challenge of an integrated grants and contract-monitoring module with the Peoplesoft ERP system. The implementation of such a system is estimated to cost in excess of a million dollars. The University of Maine System Information Technology Services will scope a project for this effort and present to the University of Maine System in Q1, FY15 with possible prioritization within FY15 depending on budget and schedule.

Acknowledgements

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