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Annual Report on Activities and Performance, 2008

Maine State Legislature

Office of Program Evaluation and Government Accountability

Beth Ashcroft

Maine State Legislature, beth.ashcroft@legislature.maine.gov

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Office of Program Evaluation and
Government Accountability

Annual Report on
Activities and Performance

2008

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

January

2009

GOVERNMENT OVERSIGHT COMMITTEE OF THE 123RD LEGISLATURE

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Committee Clerk

Etta Begin
Phone: (207) 287-1901
Fax: (207) 287-1906
Email: etta.begin@legislature.maine.gov

Mailing Address:
Government Oversight Committee
82 State House Station
Augusta, Maine 04333-0082

Web:
http://legislature.maine.gov/opega/About_GOC.html

OFFICE OF PROGRAM EVALUATION & GOVERNMENT ACCOUNTABILITY

Director Beth Ashcroft, CIA beth.ashcroft@legislature.maine.gov

Staff

Jennifer Reichenbach, CIA, Principal Analyst
Wendy Cherubini, Senior Analyst
Scott Farwell, Analyst
Matthew Kruk, Analyst
Susan Reynolds, CIA, Analyst
Etta Begin, Administrative Secretary

Mailing Address:
82 State House Station
Augusta, Maine 04333-0082
Phone: (207) 287-1901
Fax: (207) 287-1906
Web: <http://legislature.maine.gov/opega>
Email: etta.begin@legislature.maine.gov

Individual legislators or members of the public desiring an OPEGA review of a particular subject can make their requests to members of the Government Oversight Committee or OPEGA directly. There is a description of the process at <http://legislature.maine.gov/opega/ProcessProducts.html> as well as a form to help facilitate the GOC's consideration of the request. Legislative committees can request reviews directly through a written communication to the Government Oversight Committee.

Copies of OPEGA's reports are free.
Reports are available in electronic format at:
<http://legislature.maine.gov/opega>

Hard copies of reports may be obtained by contacting OPEGA at:
(207) 287-1901

Office of Program Evaluation & Government Accountability
82 State House Station • Augusta, ME • 04333-0082

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About OPEGA

History:

The Office of Program Evaluation and Government Accountability (OPEGA) is a non-partisan, independent legislative office created by Public Law 2001, chapter 702. The Office first became operational in January 2005. Its authorizing statute is 3 MRSA §§991- 997.

Organization:

OPEGA is part of a unique organizational arrangement within the Legislature that ensures both independence and accountability. This structure is critical to assuring that OPEGA can perform its function in an environment that is as free of political influence and bias as possible.

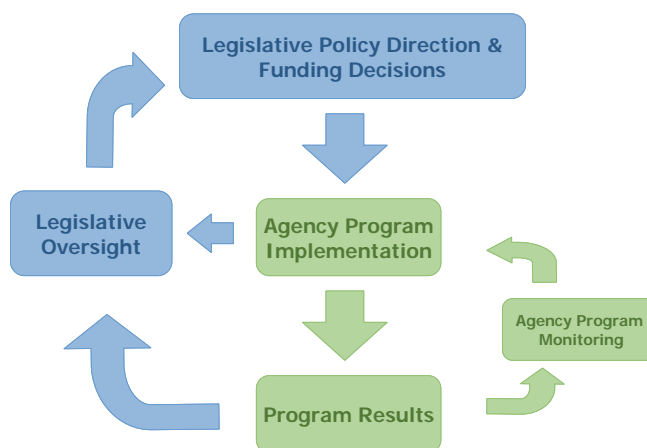
The Legislative Council appoints the Director of OPEGA for five year terms and also sets the Director's salary. OPEGA's activities, however, are overseen by the legislative Government Oversight Committee (GOC), a 12-member bi-partisan and bi-cameral committee appointed by legislative leaders according to Joint Rule. The GOC's oversight includes approval of OPEGA's budget and annual work plan as well as monitoring of OPEGA's expenditures and performance.

Staffing:

OPEGA has a staff of seven professionals including the Director and the Administrative Assistant, who also serves as the Committee Clerk for the GOC.

Function:

OPEGA primarily supports legislative oversight by conducting independent reviews of State government as directed by the GOC¹. As legislators perform their oversight function, they often have questions about how policies are being implemented, how programs are being managed, how money is being spent and what results are being achieved.



The GOC and OPEGA address those questions from an unbiased perspective through performance audits, evaluations and studies. The independence and authorities granted by their governing statute provide the Legislature with a valuable supplement to policy committee oversight. In addition, the GOC and OPEGA are in an excellent position to examine activities that cut across State government and span the jurisdictions of multiple policy committees.

The results of OPEGA's reviews are provided to legislators and the public through formal written reports and public presentations.

¹ When directed to do so, OPEGA also has authority to perform audits of non-State entities that receive State funds or have been established to perform governmental functions.

Key OPEGA Activities

During 2007 and 2008, OPEGA:

- Developed a biennial work plan for 2007 and 2008 in conjunction with the Government Oversight Committee.
- Completed 8 performance audits and studies. Issued final written reports and gave oral presentations. OPEGA has issued a total of 14 reports since 2005. For a listing of all reports, see Appendix B.
- Conducted research related to 12 requests for OPEGA reviews that were received from legislators and citizens. Presented the requested topics to the GOC for consideration.
- Monitored the status of management and legislative actions taken to address the findings and recommendations from issued reports. See the Summary of Reports and Actions section beginning on page 11 for a summary of the current status.
- Coordinated, prepared for and staffed 24 GOC meetings including preparing written meeting materials and meeting summaries.
- Provided briefings on reports, or other information, as requested to various legislative policy committees including the Joint Standing Committees on: Appropriations and Financial Affairs; State and Local Government; Transportation; Taxation; Health and Human Services; Labor; and Business Research and Economic Development.
- Tracked proposed legislation affecting OPEGA, or addressing OPEGA reports, and presented testimony as appropriate.
- Responded as requested to inquiries from the Right to Know Advisory Commission and the Judiciary Committee about provisions in OPEGA's statute related to confidential records.
- Redesigned and maintained the OPEGA/GOC website including regularly posting OPEGA reports and related documents as well as GOC meeting agendas and summaries.
- Recruited, hired and trained two OPEGA analysts to fill vacancies from staff turnovers.
- Conducted interviews with numerous legislators to solicit feedback on OPEGA's performance and process, as well as input on topics of interest for potential OPEGA reviews.
- Conducted an internal evaluation of OPEGA performance and developed a draft strategic plan to guide OPEGA's activities for 2009 – 2010 including establishment of goals, objectives and performance measures. The draft plan will be reviewed with the Government Oversight Committee of the 124th Legislature before being finalized.

OPEGA's Draft Strategic Plan

In September 2008, incorporating feedback received from numerous legislators, we undertook an internal evaluation of our performance to date. We used the results of that evaluation in drafting a strategic plan designed to elevate our performance to the next level and ensure we are maximizing our value to the Legislature. Key elements of that plan are described below. We will review the draft plan with the Government Oversight Committee of the 124th Legislature and then implement a finalized plan to guide our activities and measure our performance in 2009 and 2010.

Mission

The Office of Program Evaluation and Government Accountability exists to support the Legislature in monitoring and improving the performance of State government by conducting independent, objective reviews of State programs and activities² with a focus on effectiveness, efficiency and economical use of resources.

Vision

OPEGA is valued as a credible source of objective information that contributes to good government and benefits Maine's citizens.

Values

OPEGA seeks to be a model for best practices in government and is committed to:

- ◆ Independence and objectivity
- ◆ Professionalism, ethics and integrity
- ◆ Participatory, collaborative approach
- ◆ Timely, effective communications
- ◆ Valuable recommendations
- ◆ Continuous improvement
- ◆ Using skilled and knowledgeable staff
- ◆ Minimizing disruption of operations
- ◆ Identifying root causes
- ◆ Measuring its own performance
- ◆ Smart use of its own resources

Indicators of Overall Outcomes

In addition to tracking performance measures specifically related to achievement of our stated objectives, OPEGA will also track and report on other measures that are broad indicators of the outcomes of our work. These include:

- # of visits to OPEGA's website;
- # of OPEGA reports physically distributed upon request;
- % of recommendations made or options presented that have been implemented or addressed affirmatively by the agencies or the Legislature; and
- estimated potential fiscal impact associated with OPEGA recommendations.

² When directed to do so by the Government Oversight Committee, OPEGA is also authorized to perform audits of non-State entities that receive State funds or have been established to perform governmental functions.

Specific Goals, Objectives and Performance Measures

Goal A: Provide timely, relevant and useful information and recommendations.	
Objective	Performance Measure & Target
A.1 Conduct performance audits and studies on topics that are of interest to the Legislature.	% of reports actively considered by Legislature within one year of report release. See Appendix A for “actively considered” criteria. <i>Target = 75% by December 31, 2010</i>
A.2 Complete projects by established due dates.	% of projects completed by due date. <i>Target = 75% by December 31, 2010</i>
A.3 Issue average of two reports per analyst during the period Jan. 2009 – Dec. 2010.	Average # of reports released per analyst. <i>Target = 2 per analyst by December 31, 2010</i>
A.4 Present recommendations that, if implemented, will improve the short-term or long-term performance of State government.	% of reported recommendations that meet one or more criteria for performance improvement. See Appendix A for criteria. <i>Target = 100% by December 31, 2009</i>
Goal B: Conduct all work with objectivity and accuracy.	
Objective	Performance Measure & Target
B.1 Adhere to internal quality assurance process on all performance audits and analytical studies.	% of projects where key quality assurance points are completed prior to report release. See Appendix A for key QA points. <i>Target = 100% by December 31, 2009</i>
B.2 Produce reports that legislators recognize as credible.	% of reports fully endorsed by vote of the Government Oversight Committee. <i>Target = 100% by December 31, 2009</i>
Goal C: Communicate regularly on our activities, results and impacts.	
Objective	Performance Measure & Target
C.1 Keep Legislature apprised of current and planned OPEGA activities on a quarterly basis.	# of activity updates provided to Legislative Council. <i>Target = 1 per quarter by end of each quarter</i>
C.2 Establish new avenues for sharing OPEGA reports with Legislators and others and evaluate cost-effectiveness of those avenues.	# of new avenues utilized for multiple reports with cost-effectiveness evaluation completed. <i>Target = 2 by December 31, 2010</i>
C.3 Develop and implement a revised process for monitoring and reporting on actions taken as a result of OPEGA reports.	Full implementation of approved process for monitoring and reporting on actions taken on OPEGA reports, including adherence to established schedules. <i>Target = By December 31, 2009</i>
Goal D: Utilize OPEGA’s resources effectively, efficiently and economically.	
Objective	Performance Measure & Target
D.1 Maintain staff training at level required by the <i>Generally Accepted Government Auditing Standards (GAGAS)</i> for performance auditors.	% of staff meeting training requirements in GAGAS Standard 3.46 <i>Target = 100% by December 31, 2010</i>
D.2 Identify opportunities to improve efficiency of OPEGA audit/study process.	Completion of process evaluation and identification of opportunities. <i>Target = By July 31, 2009</i>
D.3 Stay within appropriated budget.	% variance of FY actual to budget. <i>Target = 0% or less by end of each fiscal year</i>

Performance Report

To date, OPEGA has not had formal goals, objectives, performance measures and targets to serve as the basis for our performance reporting. It seems most appropriate, however, to use the measures we have recently drafted for use in 2009 and 2010 (see previous section of this report) as the basis for this year's report. Some of these measures are related to one time objectives for 2009 - 2010 and, therefore, are not relevant to our performance for prior years. Several more of these measures require data that we have not been collecting up to this point and, consequently, we are unable to report on them for the 2006 – 2008 time period.

Indicators of Overall Outcomes	
# of visits to OPEGA's website	OPEGA began tracking website visits in late 2007. Totals for 2008 are: 6,587 visits from 173 Maine towns 977 visits from 47 other states and the District of Columbia 313 visits from 9 countries other than the USA
# of OPEGA reports physically distributed upon request	This data has not been collected to date. We will begin collecting it in 2009.
% of recommendations made or options presented that have been implemented or addressed affirmatively by the agencies or the Legislature	This information has not been tracked in this way to date. We will begin tracking it in 2009.
Estimated potential fiscal impact associated with OPEGA recommendations from all reports issued to date	Reduced costs of at least \$3,832,942 Reduced fraud, waste and abuse of at least \$167,806 Future avoided costs – could not be estimated* Additional resources needed to implement recommendations One Time - \$126,394 Annual - \$434,000

*If weaknesses identified through OPEGA's reviews had not existed, the State could have avoided past costs. Implementing OPEGA's recommendations will help to minimize such extra and unnecessary costs in the future. Future avoided costs could not be readily estimated.

For more specific information about potential fiscal impacts and actions that have been taken to date on our most recent reports, see the Summary of Reports and Actions section on page 11.

Following is a snapshot of our performance for past years as related to the objective-specific measures recently drafted for our strategic plan.

A.1 Percent of reports actively considered by Legislature within one year of report release			
	2006	2007	2008
# of reports issued	4	4	4
# of reports actively considered by Legislature within one year of release	3	4	2
% of reports actively considered by Legislature within one year of release	75%	100%	50%
<i>New Performance Target = 75% by December 31, 2010</i>			

Three of OPEGA's four 2008 reports were released after the 123rd Legislature had adjourned. Consequently, opportunities for legislative committees and individual legislators to consider and act on those reports have so far been limited. The number and percent of the 2008 reports "actively considered" may increase during the first regular session of the 124th Legislature. The criteria used to determine whether a report was "actively considered" is included in Appendix A.

A.2 Percent of projects completed by due date
No data is available on this measure for prior years because due dates have not typically been assigned for OPEGA projects. We will begin assigning due dates and collecting this data moving forward.
<i>New Performance Target = 75% by December 31, 2010</i>

Until now, due dates have not been assigned to OPEGA's projects. However, in the current legislative environment we understand the need to produce work that is both high quality and timely. To this end, we will begin working with the GOC to establish due dates for all assigned projects and will track our performance in meeting those deadlines.

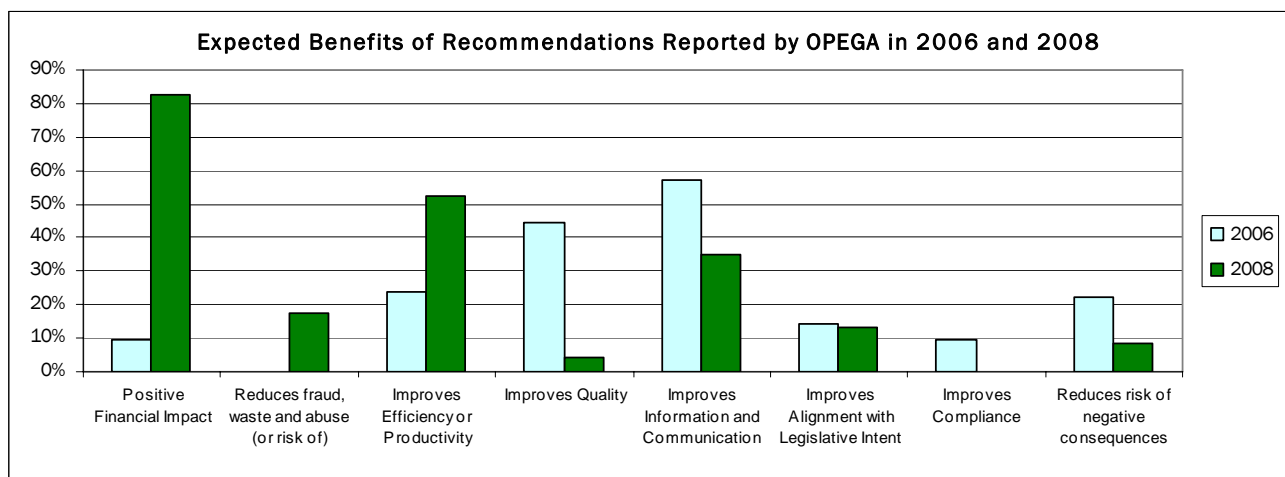
A.3 Average number of reports released per analyst			
	2007	2008	07-08 Biennium
# of reports issued	4	4	8
# of analysts on staff (full-time equivalents)	4.4	4.3	4.4
Average # reports released per analyst	.9	.9	1.8
<i>New Performance Target = 2 per analyst by December 31, 2010</i>			

The number of reports OPEGA released each year was affected by some staff turnover. In 2007, one analyst position was vacant for 7 months of the year, and in 2008, one analyst position was vacant for 8 months.

A.4 Percent of recommendations that meet one or more criteria for performance improvement

	2006	2007	2008
# of recommendations made	63	12	23
# of recommendations meeting one or more criteria	63	12	23
% of recommendations meeting one or more criteria	100%	100%	100%
<i>New Performance Target = 100% by December 31, 2009</i>			

The number of recommendations made in a year is reflective of the scope of the reviews we have been assigned and the state of the activities and entities at the time of our review. For example, the higher number of recommendations in 2006 is attributable to three large scale projects where significant opportunities for improvement were noted.³ In contrast, two of the reports released in 2007 were for studies intended to provide information for legislative decision-making rather than to identify areas for improvement.⁴ Consequently, there were no specific recommendations made in those reports. Considerations used to determine whether a recommendation met the criteria for performance improvement is included in Appendix A.



The focus of recommendations made by OPEGA shifted dramatically from 2006 to 2008 as shown in the table below. This shift was in response to changing direction from the Government Oversight Committee and the changing needs of the Legislature. Earlier reports had recommendations focused on reducing risk of negative consequences and improving quality and information. However, more recent reports have had recommendations that, if implemented, could be expected to reduce fraud, waste and

³ These reviews were State-wide Information Technology Planning and Management, Guardians *ad litem* for Children in Child Protection Cases and Economic Development Programs in Maine.

⁴ These studies were Riverview Psychiatric Center: An Analysis of Requests for Admissions and Highway Fund Eligibility at the Department of Public Safety.

abuse; improve efficiency; or produce a positive financial impact like reduced costs or improved cash flow.

B.1 Percent of projects where key quality assurance points are completed prior to report release

No data is available on this measure for prior years because it was not collected. We will conduct projects assigned during 2009 with these quality assurance points in mind and will track our performance on this measure moving forward.

New Performance Target = 100% by December 31, 2009

Since beginning operations in 2005, OPEGA has worked to comply as fully as possible with the performance auditing standards issued by the United States Government Accountability Office (GAO) known as the *Generally Accepted Government Auditing Standards (GAGAS)* or Yellow Book standards. We have, however, only recently attempted to track our performance in this way and so have not historically collected the data necessary to report on 2006 through 2008. Key quality assurance points that will be tracked for future projects are described in Appendix A.

B.2 Percent of reports fully endorsed by vote of the Government Oversight Committee

	2006	2007	2008
# of reports issued	4	4	4
# of reports fully endorsed by the GOC	4	4	4
% of reports fully endorsed by the GOC	100%	100%	100%
<i>New Performance Target = 100% by December 31, 2009</i>			

In accordance with statute, the GOC typically votes on whether to endorse, endorse in part, or decline to endorse reports submitted by OPEGA. Endorsements are the GOC's means of signaling that it is comfortable with the credibility of OPEGA's work and that findings and recommendations contained in the reports warrant consideration and action, as appropriate, by the Legislature and/or the responsible agency. To date, the GOC has fully endorsed all of OPEGA's reports.

C.1 Number of activity updates provided to the Legislative Council

No data is available on this measure because we have only recently established this as an objective. We will collect data to track our performance on this measure during 2009.

New Performance Target = 1 per quarter by end of each quarter

In interviews with legislators over the summer of 2008, OPEGA learned that additional effort was needed to regularly update the Legislature at large about our ongoing activities and work products. To partially address this, OPEGA aims to begin providing activity updates to the Legislative Council on a quarterly basis during 2009.

C.2 Number of new avenues utilized for multiple reports with cost-effectiveness evaluation completed

No data is available on this measure because this is a one time objective for 2009 - 2010 and, therefore, not relevant to our performance for 2006 - 2008. We will collect data to track our performance on this measure during 2009.

New Performance Target = 2 by December 31, 2010

As part of our ongoing effort to make our work products more accessible and useful to legislators, we will explore additional forums and formats for our reporting during the 124th Legislature. We aim to have utilized two new avenues by the end of 2010 and to have evaluated the cost-effectiveness of those avenues for future use.

C.3 Full implementation of approved process for monitoring and reporting on actions taken on OPEGA reports, including adherence to established schedules

No data is available on this measure because this is a one time objective for 2009 -2010 and, therefore, not relevant to our performance for 2006 - 2008. We will collect data to track our performance on this measure during 2009.

New Performance Target = By December 31, 2009

OPEGA's process for monitoring and reporting on actions taken as a result of our reports has varied over the past 3 years. This year we aim to work with the GOC to develop and implement a revised process that will meet the information needs of the Legislature without being too resource intensive for Executive Branch agencies or for OPEGA staff.

D.1 Percent of staff meeting training requirements in GAGAS Standard 3.46

	2006 - 2007	2007 - 2008	2008 - 2009 to date
# of staff with training requirements per the <i>Generally Accepted Government Auditing Standards (GAGAS)</i>	5	5	6
# of staff who completed training as required for the two year period	3	2	6
% of staff meeting training requirements	60%	40%	100%
<i>Target = 100% by December 31, 2010</i>			

As previously mentioned, OPEGA's work is guided primarily by the *Generally Accepted Government Auditing Standards (GAGAS)*. GAGAS Standard 3.46 requires performance auditors to meet continuing professional education (CPE) requirements.

Every two years each auditor must complete a total of 80 CPE hours, with at least 20 CPE being completed in each year and at least 24 of the total 80 hours of CPE being directly related to government auditing or the government environment. The five professionals working in OPEGA for all of 2008 have completed at least the required 20 hours of annual training for that year. All staff, including the new analyst hired in November 2008, are currently on track to complete the other two year CPE requirements by the end of 2009.

D.2 Completion of process evaluation and identification of opportunities to improve efficiency

No data is available on this measure because this is a one time objective for 2009 -2010 and, therefore, not relevant to our performance for 2006 – 2008. We will collect data to track our performance on this measure during 2009.

New Performance Target = Complete by July 31, 2009

Given increased interest in OPEGA's work products and the current economic difficulties in State government, we recognize the need to "do more with less" and make our processes as efficient as possible. To achieve this, we will conduct an internal evaluation of our processes and identify any possible opportunities to improve our efficiency.

D.3 Percent variance of fiscal year actual expenditures to budget (General Fund)

	2006	2007	2008
Total General Fund dollars appropriated	\$923,847	\$928,698	\$952,276
Total General Fund dollars expended	\$718,739	\$714,727	\$681,942
Dollar variance of expenditures to appropriations	(\$205, 108)	(\$213,971)	(\$270,334)
% variance of expenditures to appropriations	(22%)	(23%)	(28%)
<i>Target = 0% or less by end of each fiscal year</i>			

OPEGA's General Fund expenditures have consistently been significantly less than appropriations. The favorable variances have primarily been due to position vacancies and use of contracting allocations only when absolutely necessary. Based on our experience with actual expenditures over the past 3 years, OPEGA requested a reduced appropriation for the 2010 – 2011 biennial budget.

In addition, unencumbered balances accumulated from the variances have gradually been reduced by covering unbudgeted cost-of-living adjustments to salaries and contributing to the State's continuing fiscal deficits, as approved by the Legislative Council. In total, \$1,049,846, or nearly 31% of appropriations made to OPEGA have lapsed back to the General Fund.

Summary of Reports Issued and Actions Taken

In the period 2006 - 2008, OPEGA issued reports for eight performance audits, two analytical studies and two fiscal opportunity studies. The analytical and fiscal opportunity studies differed from the performance audits in that their primary purposes were only to produce new information the Legislature could use in its decision-making or to identify opportunities to reduce costs respectively.

OPEGA's reports provide legislators and administrators with objective, credible information about the current state of government operations as well as ideas that can be used to:

- reduce the risk of negative consequences to the State and its residents;
- improve the functioning of State government;
- enhance services to citizens; and
- save taxpayer dollars.

Reports typically also include background information that provides historical perspective or insight into State government operations. OPEGA believes that such context is of significant benefit to interested citizens and a term-limited Legislature.

The full value of our work, however, is not realized unless action is taken on the information presented and the situations we identify that warrant attention. OPEGA tracks the status of agency and legislative actions taken to address reported concerns and opportunities and provides periodic updates to the Government Oversight Committee. In this way, the GOC continues to monitor whether OPEGA recommendations are being implemented and may take further action as determined necessary.

Following are key highlights from each of the 12 most recent reports including a summary of known actions taken in response to those reports. See Appendix B for a listing of all reports issued by OPEGA since it began operation.

State-wide Planning and Management of Information Technology (January 2006)

Performance Audit Focus:

Is information technology (IT) across the State being planned for and managed in a way that maximizes the effectiveness and efficiency of State government and keeps exposure from associated risks at an acceptable level?

Overall Conclusion:

State is at risk from fragmented practices; enterprise transformation underway and needs steadfast support.

OPEGA's recommendations primarily focused on:

- improving quality of IT products, services and results;
- increasing efficiency and productivity in IT and other State functions;
- improving communication and information available for planning, decision-making and oversight of IT activities and expenditures; and
- avoiding the costs and public dissatisfaction associated with troubled system implementations or the inability to effectively perform government functions due to technology issues.

Potential fiscal impact (estimated):

Future avoided costs:	could not be estimated*
Reduced costs:	could not be estimated**
Increased efficiencies:	could not be estimated**
Additional resources needed to implement:	could not be estimated***

* If identified weaknesses had not existed, the State could have avoided past costs to fix problems from poor system developments and implementations. For example, in Sept 2006 DHHS reported that it had spent over \$16 million extra dollars to date in addressing problems with the newly implemented Maine Claims Management System (MECMS). Costs have continued to grow since this estimate and MECMS is only one State system that has had implementation problems resulting in extra costs in the past. DHHS' estimate also does not include cost of hours spent by State Executives. Implementing OPEGA's recommendations will help to minimize such extra and unnecessary costs in the future.

**Reported findings, recommendations and management actions from this review should also have significant impact on future savings and avoided costs as the State makes wiser investments in technology; can increase efficiencies related to use of electronic information, controls and reporting; and is better prepared to minimize system down time related to security issues or disasters. These future savings and avoided costs can not be readily estimated.

***Actions from this review also require some additional resources over a period of time. These additional resources could not be readily estimated.

Key Actions Taken:

- ✓ The Legislature assigned responsibility for oversight of the Office of Information Technology (OIT) to the Joint Standing Committee on State and Local Government.
- ✓ OIT has made good progress in completing the action items committed to as a result of OPEGA's recommendations, but has been hampered by resource constraints.
- ✓ OIT has established financial and accounting processes that allow it to better to quantify and control State-wide IT expenses.
- ✓ OIT has established processes that allow it to better control and make informed decisions about information technology investments across the Executive Branch.
- ✓ Significant efforts have been made to improve management of IT projects including adoption of a project management methodology and training of personnel assigned project management responsibilities.
- ✓ OIT has developed a number of written policies and procedures intended to be consistently applied State-wide although effective implementation is still on-going.
- ✓ There is now an Executive Branch IT auditor dedicated to conducting on-going reviews of high-risk IT areas and assisting management in mitigating risks identified. OPEGA and the GOC continue to monitor the results of those auditing efforts.
- ✓ Progress has been made but computer security, enterprise planning, investment decision-making processes, and business continuity planning still require significant attention and resources.

Bed Capacity at Riverview Psychiatric Center (April 2006)

Performance Audit Focus:

Are the conclusions being drawn from data collected at Riverview and analyzed by the Bed Review Committee valid? Is there any other useful information that further analysis of the collected data could provide?



Overall Conclusion:

RPC referral data is unreliable; other factors should be considered before deciding whether to expand.

OPEGA's recommendations primarily focused on:

- improving information available for planning, decision-making and oversight of mental health services in order to improve the quality, efficiency and cost-effectiveness of services.

Potential fiscal impact (estimated):

Future avoided costs:

Costs that may have been incurred if decision to build additional capacity had been made based on inaccurate data - could not be readily estimated.

Key Actions Taken:

- ✓ The Government Oversight Committee directed OPEGA to conduct an Analytical Study of requests for admissions to Riverview Psychiatric Center in order for the Legislature to have better data available for making decisions regarding the State's mental health facilities.
- ✓ OPEGAs completed that study and issued a report in August 2007.

Riverview Psychiatric Center: An Analysis of Requests for Admission (August 2007)

Analytical Study Focus:

How many individuals are not being admitted to RPC due to lack of capacity? Are there multiple requests for the same individual? What happens to individuals who are denied immediate admission to RPC? Where do admission requests originate from and what are the reasons for the requests?



Overall Conclusion:

Majority of those seeking admission were not admitted due to lack of capacity but appear to have received care through other avenues; a smaller group seemed harder to place in community hospitals and do not appear to have been satisfactorily served.

OPEGA's recommendations primarily focused on:

This study was meant to provide legislators with information for decision-making and did not include specific recommendations for management or legislative action.

Potential fiscal impact (estimated):

Future avoided costs:

Costs that may have been incurred if decision to build additional capacity had been made based on inaccurate data - could not be readily estimated.

Key Actions Taken:

- ✓ The Government Oversight Committee reviewed the results of the study and sent a letter to the Joint Standing Committees on Health and Human Services and Criminal Justice and Public Safety drawing attention to particular concerns the study results, and subsequent public comments, had raised for members.

Guardians *ad litem* for Children in Child Protection Cases (July 2006)

Performance Audit Focus:

Are guardian *ad litem* (GAL) services provided in compliance with statute, effective in promoting children's best interests, and supported by adequate resources?



Overall Conclusion:

Program management controls are needed to improve quality of guardian *ad litem* services and assure effective advocacy of children's best interests.

OPEGA's recommendations primarily focused on:

- improving quality of GAL services and outcomes for children;
- improving communication and information available for planning, decision-making and oversight of GAL activities and expenditures; and
- improving the alignment of GAL activities with legislative intent.

Potential fiscal impact (estimated):

Additional resources needed to implement:	One time costs - \$54,000 Annual costs - \$244,000*
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*Many improvements needed to assure quality service had been limited by resource constraints in the past. Proposal for addressing needed improvements was put forth by the Judiciary's Advisory Committee on Children and Families in response to OPEGA's report. Estimated additional resources are those included in the proposal that related to recommendations in this OPEGA audit.

Key Actions Taken:

- ✓ Judicial Branch established the Advisory Committee on Children and Families to make proposals for implementing some of OPEGA's recommendations. The Advisory Committee also considered guardian *ad litem* services for family court matters in addition to child protective cases.
- ✓ Advisory Committee submitted its report to the Supreme Judicial Court in February 2008. The Committee's recommendations substantially address the variety of concerns raised in OPEGA's report including establishing an independent board for reviewing complaints against GALs.
- ✓ Some of the recommendations made by the Advisory Committee require additional resources, but not all of them do.
- ✓ The Supreme Judicial Court has not yet proposed adoption of any of the Advisory Committee's recommendations to the Judiciary Committee, in part due to significant budgetary issues.
- ✓ Judicial Branch has enhanced training for GALs, and improved screening processes for prospective GALs.
- ✓ Judicial Branch has reorganized to bring the CASA program (Court Appointed Special Advocates) under the supervision of the Family Division.
- ✓ Judicial Branch desires to maintain proper separation of the branches by only reporting formally on the status of its actions to the Joint Standing Committee on Judiciary. The GOC has concurred. However, the expected formal report has not been given to the Judiciary Committee and there is uncertainty as to what other actions have been taken or are planned to address the concerns.
- ✓ The GOC requested Judiciary Committee assistance in obtaining a formal reporting on actions from the Judicial Branch.

Economic Development Programs In Maine (December 2006)

Performance Audit Focus:

Is the established system of controls sufficient to ensure that economic development programs are a cost-beneficial use of public funds and are meeting their intent? Which particular programs should be subjected to further evaluation?

Overall Conclusion:

Economic development programs still lack elements critical for performance evaluation and public accountability.

OPEGA's recommendations primarily focused on:

- improving the alignment of economic development programs and activities with legislative intent;
- improving communication and information available for planning, decision-making and oversight of economic development activities and expenditures; and
- potentially increasing efficiencies, reducing costs and improving outcomes of programs through better coordination of all the State's economic development programs.

Potential fiscal impact (estimated):

Future avoided costs:	could not be estimated*
Reduced costs:	could not be estimated*
Increased efficiencies:	could not be estimated*
Additional resources needed to implement:	One time costs - \$20,000 Annual costs - \$190,000**

*Current costs of existing programs and inefficiencies could be significantly reduced from better coordination or elimination of programs that are not cost-beneficial or are no longer necessary. State could also avoid significant costs that would be incurred if new programs were established that may not be necessary or effective in meeting State strategy. Amount of savings or cost avoidance cannot be reasonably estimated at this time but will be tracked as they become evident from action taken by the Legislature.

**Additional resources are needed to develop to position the State to realize any potential savings, avoid costs and improve program effectiveness. Estimates of additional resources needed are from proposals made by DECD to the BRED Committee in Jan./Feb. '08. \$150,000 is for an independent evaluation that will be funded by a new special revenue source.

Key Actions Taken:

- ✓ The 123rd Legislature passed LD 1163 to implement many of OPEGA's recommendations. It was enacted as Public Law 2007 Chapter 434.
- ✓ As a result, the State now has an operational definition of what constitutes an economic development incentive program; an inventory of State programs that meet that definition including basic information on each program; a plan and design for regular independent evaluation of the portfolio of programs and reporting of those evaluation results to the Legislature.
- ✓ The enacted law also created a Maine Economic Development Evaluation Fund as a special revenue fund derived from a percentage of the economic development funds that recipients receive. Section 13 of the Public Law allocates those funds (\$150,000 in both FY08 and FY09) for a comprehensive economic development evaluation.
- ✓ DECD issued an RFP and selected a team to perform an independent evaluation of the State's portfolio of economic development programs not already covered by other evaluations. The evaluation got underway in the fall of 2008 and the report is expected to be available to the Legislature in March 2009. It is expected to include a case study of Pine Tree Development Zones and Community Development Block Grant.
- ✓ BRED Committee considered proposals from DECD and the Maine Development Foundation to fill the role of portfolio coordinator recommended by OPEGA. BRED selected DECD and continues to monitor how that role is being fulfilled.
- ✓ BRED and DECD have also taken several other actions and more are planned. OPEGA continues to follow up on the details of these efforts.

Highway Fund Eligibility at the Department of Public Safety (January 2007)

Analytical Study Focus:

Which activities in the Department of Public Safety's State Police, Bureau of Highway Safety and Administration programs are eligible to be paid from the State's Highway Fund?



Overall Conclusion:

The absence of a clear definition of HF eligibility and reliable activity data prevent a full and exact determination of which DPS activities are eligible to receive HF. Analysis performed indicates the General Fund should be covering larger share of DPS costs.

OPEGA's recommendations primarily focused on:

This study was meant to provide legislators with information for decision-making and did not include specific recommendations for management or legislative action.

Potential fiscal impact (estimated):

No apparent fiscal impact other than shifting of costs from one funding source to another.

Key Actions Taken:

- ✓ The Joint Standing Committee on Transportation established the Committee to Study the Appropriate Funding of the State Police. That Committee utilized OPEGA's results in their deliberations.
- ✓ Flowing from the recommendations of that study committee, LD 2259 was introduced in 123rd legislative session. LD 2259 was passed by the Legislature and enacted as Public Law 2007 Chapter 537.
- ✓ Chapter 537 amended 5 MRSA §1666 to require the Governor to review, and use as a guide, activity reports submitted by the Bureau of the State Police in recommending what the Highway Fund/General Fund split for State Police funding will be in each budget beginning with the 2010 -2011 biennium.
- ✓ Chapter 537 also required the Bureau of the State Police to report by January 30, 2009 to the Joint Standing Committee on Transportation the activity data collected by the Bureau during 2008 under the tracking and reporting system it had established.
- ✓ The Governor's Proposed Biennial Budget for 2010 – 2011 includes a shift in funding sources for the State Police as compared to past bienniums. The Highway Fund is now proposed to support 49% of the Bureau of State Police instead of the prior 60%.

Urban-Rural Initiative Program (July 2007)

Performance Audit Focus:

Are available URIP funds being fairly distributed to local entities? Are the funds processed and distributed in accordance with statute? Are the funds being utilized in accordance with statute?

Overall Conclusion:

Program well managed; data on use of funds should be collected.

OPEGA's recommendations primarily focused on:

- improving information available for oversight of the URIP program as regards whether funds are being utilized for intended purposes and whether URIP is having intended results; and
- reducing administrative costs.

Potential fiscal impact (estimated):

Reduced costs:	\$700*
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*Estimated savings from increasing use of direct deposit and reducing checks sent.

Key Actions Taken:

- ✓ As of July 2008, the Department of Transportation began requiring recipients to report on how they spent their URIP funds in the prior fiscal year as part of the certification process for receiving the next distribution of funds. DOT will use this information to monitor compliance with intended uses of the fund and to chart progress in improving public roads by the 502 Maine municipalities, counties, and Indian reservations that receive funding from this program.
- ✓ DOT has encouraged URIP recipients to utilize electronic deposit in the annual certification letter and an article in the 2007 Maine Local Roads newsletter.

Bureau of Rehabilitation Services: Procurements for Consumers (December 2007)

Performance Audit Focus:

Are internal controls for BRS vocational rehabilitation programs adequate to assure that expenditures for consumers are appropriate, reasonable, properly approved and accounted for?

Overall Conclusion:

Weak controls allow misuse of funds, affecting resources available to serve all consumers.

OPEGA's recommendations primarily focused on:

- reducing fraud, waste and abuse related to consumer expenditures by implementing appropriate preventive and detective controls;
- improving communications on expectations and rules for expenditures through stronger written policies and procedures;
- reducing costs or increasing resources available for all consumers by requesting that consumers contribute financially to their own vocational rehabilitation plan if they are able to do so; and
- increasing efficiencies through technological improvements to the ORSIS system.

Potential fiscal impact (estimated):

Reduced costs:	could not be estimated*
Increased efficiencies:	could not be estimated
Reduced fraud, waste & abuse	at least \$167,806**

*Improved controls and seeking consumer financial contributions toward their plans should minimize future expenses on each case thus making more funds available to serve more clients. The amount of these savings can not be readily estimated.

**OPEGA's report estimated the amount of identified misuse at over \$100,000 based on agreed upon case figures with BRS from an OPEGA sample of 68 cases. BRS has completed its review of additional cases committed to as an action item from the report and identified an additional \$67,806 in misused funds.

Key Actions Taken:

- ✓ Semi-annual reviews of a sample of cases and transactions are being conducted by the DAFS Security and Employment Service Center (independent of BRS). According to BRS, this has been identified as a "best practice" by the Rehabilitation Services Administration.
- ✓ BRS reviewed additional transactions OPEGA had flagged as having potential for misuse or fraud. As a result, BRS identified additional misused funds and referred additional cases to the Attorney General's Office for review.
- ✓ As of March 2008, BRS began regularly monitoring ORSIS data using automated tools to identify transactions or cases with risk indicators that should be reviewed.
- ✓ BRS established most of the required internal controls within ORSIS by June 2008.
- ✓ BRS revised its procurement processes. Standard Operating Procedures (SOP) in Procurement were issued in May 2008.
- ✓ The SOP's included new and strengthened policies and procedures recommended by OPEGA. BRS also updated its guidance for staff on certain categories of procurements.
- ✓ BRS held training for leaders and staff that emphasized public stewardship, introduced the revised SOP's, addressed the importance of performance coaching and consultation in casework and introduced the new ORSIS internal controls.
- ✓ BRS implemented a redesigned case review protocol that includes required supervisory reviews of cases for new counselors, high cost/long term cases and a sample of cases active for more than 6 months.
- ✓ Staff and supervisor evaluations completed after July 1, 2008 were expected to incorporate a specific performance expectation regarding fiscal and programmatic compliance.

State Boards, Committees, Commissions and Councils (February 2008)

Fiscal Opportunity Study Focus:

Are there potential cost savings, increased efficiencies or other fiscal opportunities to be realized associated with State boards, committees, commissions and councils?

Overall Conclusion:

Opportunities may exist to improve State's fiscal position and increase efficiency.

OPEGA's recommendations primarily focused on:

- reducing actual costs and freeing up State employee time by reducing the number or size of existing boards, committee, commissions and councils;
- reducing costs related to refreshments, facilities and compensation for members of these organizations;
- improving the alignment of activities related to these organizations with legislative intent; and
- improving information available for oversight and decision-making regarding activities and expenses of boards, committees, commissions and councils.

Key Actions Taken:

- ✓ The 123rd Legislature passed LD 2298 which was enacted as Public Law 2007 Chapter 623. The law implements OPEGA's recommendations for amending the reporting requirements in 5 MRSA Chapter 379 to provide for the capture of all costs associated with listed boards and additional information on their activities.
- ✓ The new law also resulted in other changes to 5 MRSA Chapter 379 that address issues the Secretary of State's Office had been encountering in fulfilling their duties under that statute.
- ✓ The 123rd Joint Standing Committee on State and Local Government (SL&G) addressed the fiscal opportunity regarding possible consolidation of boards that appeared to have similar areas of focus. With the assistance of other Joint Standing Committees, it was determined that the boards should not be consolidated.
- ✓ SL&G proposed a plan for review of the remaining fiscal opportunities as well as the other recommendations in the next legislative session. OPEGA and the GOC continue to monitor actions taken.

Potential fiscal impact (estimated):

Future avoided costs:	could not be estimated*
Increased efficiencies:	at least 4,012 hours of State employee time**
Reduced costs:	at least \$190,000**

*Future costs could be avoided by eliminating or not creating unnecessary or ineffective boards. Avoided costs could not be reasonably estimated.

**Seven fiscal opportunities related to existing boards were identified. Possible savings of \$190,000 were roughly estimated for three of those. Additional productivity savings of 4012 hours in State employee staff time was also conservatively estimated for these opportunities. More detailed assessments are needed to produce reasonable estimates for other findings, but some additional savings and productivity gains would be possible.

State Administration Staffing (May 2008)

Fiscal Opportunity Study Focus:

Are there potential opportunities to reduce administrative costs in State government related to upper level administration and organizational structure?



Overall Conclusion:

Better information needed to objectively assess possible savings opportunities.

OPEGA's recommendations primarily focused on:

- improving information available for oversight and decision-making regarding the State's organizational structure and administrative positions;
- potentially reducing administrative costs through using the information to continue with a comprehensive, longer-term approach to evaluating the State's current organizational structure and resources devoted to administration.

Potential fiscal impact (estimated):

Reduced costs:	could not be estimated*
Additional resources needed to implement:	\$52,000**

*No reasonable basis yet exists to estimate potential savings. Estimates may be possible if OPEGA's recommendations to develop additional information are implemented.

**Recommendations are being partially implemented by hiring a consultant to do market study of compensation and to develop organizational charts. Estimate represents the cost of the contract.

Key Actions Taken:

- ✓ The Department of Administrative and Financial Services acted on two of OPEGA's recommendations by contracting for a market study of total compensation packages for State employees and for the development of standardized organizational charts for all Departments in the Executive Branch.
- ✓ Those deliverables are due from the consultant in the immediate future and will be available for Legislature to proceed with further evaluating the State's organizational structure and compensation packages for certain categories of positions as recommended by OPEGA.

DHHS Contracting for Cost Shared Non-MaineCare Human Services (July 2008)

Performance Audit Focus:

Are there potential fiscal opportunities related to the financial close-out phase of cost shared non-MaineCare agreements for human services?

Overall Conclusion:

Cash management needs improvement to assure best use of resources.

OPEGA's recommendations primarily focused on:

- improving cash management by avoiding situations where providers owe substantial dollars back to the State and implementing more assertive collection efforts;
- improving information available to track receivables due back from providers to aid timely collection; and
- increasing employee productivity by reducing the need to spend time collecting receivables or addressing appeals that could have been avoided.

Key Actions Taken:

- ✓ Actions to be taken by DHHS in response to OPEGA's reported findings had due dates of September 2008 and the first quarter of 2009. OPEGA will be following up with DHHS to determine the status of those planned actions.
- ✓ DHHS has continued to make significant improvements in producing financial data and reports that allow programs managers to monitor budget to actual expenditures on individual agreements on a current basis.

Potential fiscal impact (estimated):

Reduced costs:	at least \$3,642,242*
Increased efficiencies:	could not be estimated*

*We conservatively estimate that DHHS could avoid disbursing approximately \$2.6 million in funds annually. This estimate is equal to the actual amount due the State in our sample of 28 providers. More assertive collection efforts could also result in a one time infusion of an estimated \$960,660 from full collection of balances still owed the State at the time of our review. This estimate is also equal to actual dollars owed by providers in our sample. It is reasonable to expect that the amounts the State could avoid paying out and that are currently still due to the State exceed these estimates. The estimated savings may be partly offset by amounts for anticipated collections that are already built into DHHS budgets.

State Contracting for Professional Services: Procurement Process (September 2008)

Performance Audit Focus:

Do current procurement practices minimize costs for professional services by assuring those services are necessary and purchased at reasonable rates?



Overall Conclusion:

Practices generally adequate to minimize cost-related risks; controls should be strengthened to promote accountability.

OPEGA's recommendations primarily focused on:

- strengthening existing controls to ensure accountability for decisions made to procure services through processes that do not result in competitive bidding - thus helping to ensure that costs paid for services and risks of fraud, waste and abuse are minimized; and
- conducting further audit work to determine whether there are fiscal concerns with the State's Cooperative Agreements with the University of Maine and Community College systems.

Potential fiscal impact (estimated):

Reduced costs:	could not be estimated*
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*There is no reasonable basis to estimate potential savings from tightening up on sole sourcing, contract amendments and renewals without examining individual contracts in detail. In addition, there may be fiscal opportunities that will be identified through the audit of Cooperative Agreements that is to be undertaken by the State Controller based on OPEGA's recommendation. That audit is not yet complete.

Key Actions Taken:

- ✓ Actions to be taken by the DAFS Division of Purchases in response to OPEGA's reported findings have due dates of June 30, 2009. OPEGA will be following up with the Division to determine the status of those planned actions.
- ✓ The State Controller's Internal Audit Office is currently preparing to begin the audit of Cooperative Agreements recommended by OPEGA. The State Controller committed to provide the Government Oversight Committee an interim report on this audit in March 2009 with a final report due in July 2009.

Acknowledgements

OPEGA would like to acknowledge and express appreciation to others in State government for the knowledge, service and other assistance they willing contribute to OPEGA's reviews and general operations. In particular, special thanks to the:

- Office of the Executive Director of the Legislature;
- Office of Legislative Information Services;
- Office of Policy and Legal Analysis;
- Office of Fiscal and Program Review;
- Law and Legislative Reference Library;
- Office of the State Controller;
- State Audit Department; and
- Office of the Attorney General.

Appendix A: Additional Detail Related to Select Performance Measures

Measure		Details
A.1	% reports actively considered by Legislature within one year of report release	<p>We consider a report to meet the criteria for “actively considered” if one or more of the following has occurred:</p> <ul style="list-style-type: none"> • OPEGA was asked to present report to a legislative body other than the GOC; • a legislative body other than the GOC discussed the report and/or whether to take action on the report; • a legislative body initiated some action to directly address the report results; • legislation was introduced to address report results; • individual legislators, other than GOC members, sought additional information or explanation on report contents from OPEGA; • the GOC sent a specific and direct communication to another legislative body about report results; • the GOC invoked its statutory powers to get more information from an agency or individual; or • the GOC requested specific additional work or information of OPEGA or an agency as a result of report.
A.4	% of reported recommendations that meet one or more criteria for performance improvement.	<p>We consider a recommendation to have met the criteria for performance improvement if effective implementation of it could be expected to produce one or more of the following results:</p> <ul style="list-style-type: none"> • positive financial impact; • reduction in fraud, waste and abuse (or risk of); • improvement in efficiency or productivity; • improvement in quality; • improvement in information and communication; • improvement in alignment with legislative intent; • improvement in compliance; or • reduction in risk of negative consequences.
B.1	% of projects where key quality assurance points are completed prior to report release.	<p>The key quality assurance points we have identified in our current process include:</p> <ul style="list-style-type: none"> • conflict of interest statements are completed by all team members and Director prior to approval of fieldwork plan or as soon as a member is assigned to the team in the fieldwork phase of a review; • Director approves project direction recommendation statement prior to submission to the GOC; • Director approves fieldwork plan – audit objectives, scope and work steps – prior to completion of substantial additional work; • all fieldwork steps and workpapers receive at least one level of review beyond preparer prior to Director approval of draft findings and recommendations; • Director approves draft findings and recommendations prior to formal exit conference with auditee; • Director approves final draft report prior to distribution to auditee for the 15 day comment period; • draft report is distributed in timeframe that allows auditee 15 day comment period before presentation to GOC; and • Director approves final report and other related documents prior to presentation to GOC.

Appendix B: Listing of Available OPEGA Reports by Date Issued

Report Title	Date Issued	Overall Conclusion	JSC's that Received Report
State Contracting for Professional Services: Procurement Process	September 2008	Practices generally adequate to minimize cost-related risks; controls should be strengthened to promote accountability.	AFA
DHHS Contracting for Cost-Shared Non-MaineCare Human Services	July 2008	Cash management needs improvement to assure best use of resources.	AFA HHS
State Administration Staffing	May 2008	Better information needed to objectively assess possible savings opportunities.	AFA
State Boards, Committees, Commissions and Councils	February 2008	Opportunities may exist to improve State's fiscal position and increase efficiency.	AFA State & Local Nat. Resources
Bureau of Rehabilitation Services: Procurements for Consumers	December 2007	Weak controls allow misuse of funds, affecting resources available to serve all consumers.	AFA Labor
Riverview Psychiatric Center: An Analysis of Requests for Admission	August 2007	Majority seeking admission not admitted for lack of capacity but appear to have received care through other avenues; a smaller group seemed harder to place in community hospitals.	CJ&PS HHS
Urban-Rural Initiative Program	July 2007	Program well managed; data on use of funds should be collected.	Transportation
Highway Fund Eligibility at the Department of Public Safety	January 2007	The absence of a clear definition of HF eligibility and reliable activity data prevent a full and exact determination of which DPS activities are eligible to receive HF.	AFA CJ&PS Transportation
Economic Development Programs in Maine	December 2006	EDPs still lack elements critical for performance evaluation and public accountability.	AFA Agriculture BRED Taxation
Guardians ad litem for Children in Child Protection Cases	July 2006	Program management controls needed to improve quality of guardian ad litem services and assure effective advocacy of children's best interests.	HHS Judiciary
Bed Capacity at Riverview Psychiatric Center	April 2006	RPC referral data is unreliable; other factors should be considered before deciding whether to expand.	CJ&PS HHS
State-wide Information Technology Planning and Management	January 2006	State is at risk from fragmented practices; enterprise transformation underway and needs steadfast support.	AFA State & Local
Review of MECMS Stabilization Reporting	December 2005	Reporting to Legislature provides realistic picture of situation; effective oversight requires focus on challenges and risks.	AFA HHS
Title IV-E Adoption Assistance Compliance Efforts	November 2005	Maine DHHS has made progress in addressing compliance issues; additional efforts warranted.	HHS