7-2006


Maine State Legislature
Office of Program Evaluation and Government Accountability
Beth Ashcroft
Maine State Legislature, beth.ashcroft@legislature.maine.gov

Follow this and additional works at: https://digitalmaine.com/opega_docs

Recommended Citation
https://digitalmaine.com/opega_docs/2

This Text is brought to you for free and open access by the Legislature at Digital Maine. It has been accepted for inclusion in Office of Program Evaluation and Government Accountability by an authorized administrator of Digital Maine. For more information, please contact statedocs@maine.gov.
Office of Program Evaluation and Government Accountability

Annual Report on Activities and Accomplishments

FY 2006

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

## ANNUAL REPORT

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mission</td>
<td>1</td>
</tr>
<tr>
<td>Values</td>
<td>1</td>
</tr>
<tr>
<td>Reporting Relationships</td>
<td>2</td>
</tr>
<tr>
<td>Key OPEG A Activities</td>
<td>3</td>
</tr>
<tr>
<td>Measures of Success</td>
<td>6</td>
</tr>
<tr>
<td>Value Added Results</td>
<td>10</td>
</tr>
<tr>
<td>On the Horizon</td>
<td>16</td>
</tr>
<tr>
<td>Many Thanks</td>
<td>17</td>
</tr>
</tbody>
</table>

## APPENDICES

<table>
<thead>
<tr>
<th>Appendix</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. OPEG A and GOC Frequently Asked Questions</td>
<td>19</td>
</tr>
<tr>
<td>B. OPEG A Audit Selection Process</td>
<td>24</td>
</tr>
<tr>
<td>C. Description of Performance Auditing</td>
<td>28</td>
</tr>
<tr>
<td>D. Final Status of OPEG A's FY06 Work Plan and List of Scope Statements Prepared</td>
<td>29</td>
</tr>
<tr>
<td>E. Sample of OPEG A Quality Survey</td>
<td>30</td>
</tr>
</tbody>
</table>
Mission

The Office of Program Evaluation and Government Accountability (OPEGA) exists to support the Legislature in meeting its constitutional responsibilities and to improve the accountability, oversight and performance of State government for the benefit of Maine’s citizens.

OPEGA conducts objective and independent performance audits\(^1\) of State government programs and activities\(^2\) to ensure they are achieving intended results and are effective, efficient and economical. Within this context, OPEGA also evaluates compliance with laws, regulations, policies and procedures.

Using an independent perspective, OPEGA:

- provides timely and credible information for identifying risks and making decisions;
- facilitates positive change by recognizing excellence, recommending improvements and working collaboratively to assure effective action is taken; and
- fosters a more complete and accurate understanding of State government through its reports and communications.

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

---

1 See Appendix C for a description of performance auditing.
2 OPEGA is also authorized to audit non-State entities receiving State funds or established to perform government functions.
Reporting Relationships

MRSA Title 3 §991 – 997 establishes OPEGA as a non-partisan, legislative office with an organizational arrangement that ensures both independence and accountability. This structure is critical to assuring that OPEGA can perform completely objective audits in an environment that is free of political influence and bias. (See Fig. 1)

The Legislative Council appoints the Director of OPEGA to a five-year term. During this term, the Director may be removed only for cause with an affirmative vote of eight members of the ten member Legislative Council. The Council also fixes the Director’s salary and determines whether to reappoint the Director to subsequent terms.

While the Legislative Council appoints the Director, the Director’s duties are performed independently of this body under the general policy direction of the legislative Government Oversight Committee (GOC). The GOC has responsibility for evaluating the Director and making recommendations to the Legislative Council on the Director’s reappointment.

The Director hires OPEGA staff and supervises the staff in accordance with policies adopted by the GOC and consistent with the policies of the Legislative Council. The Director is also responsible for OPEGA’s internal operations and budget. The GOC approves OPEGA’s biennial budget and periodically monitors OPEGA’s expenditures.

The GOC also determines what agencies or activities OPEGA will audit through a selection process created by the Director and the GOC (See Appendix B). Importantly, however, OPEGA performs the audits and develops its findings and recommendations independently from the GOC or any other body. OPEGA’s final results on each audit are presented to the GOC in a formal written report and oral presentation during a public meeting. Ultimately, the GOC votes on whether or not to endorse OPEGA’s report and decides what actions it wants to take on any findings and recommendations.
OPEGA’s activities in the first year and a half of operation have centered on establishing its function within State government and assisting the GOC in further defining its role. OPEGA made conscious efforts to set a firm administrative foundation, raise awareness about the Office and the GOC, produce quality work and build positive relationships that will lead to future success in fulfilling its mission. Key activities in these areas are summarized below.

**Planning and Conducting Performance Audits**

- Conducted a survey of all legislators and Joint Standing Committees to identify potential audit topics of interest.
- Performed a risk assessment to provide OPEGA-recommended audit topics to GOC.
- Developed 14 Scope Statements for potential audits.
- Developed OPEGA FY06 Annual Work Plan and presented it for GOC approval.
• Conducted two bid processes to select consultants to assist with OPEGA audits – developed and released RFPs, evaluated bids, held pre-bid conferences, interviewed and selected vendors.
• Presented Interim Reports on 2 audits to the GOC – developed Power Point presentations and gave oral briefings.
• Completed 5 performance audits and presented results to GOC – prepared and distributed final written reports; developed Power Point presentations and gave oral briefings.
• Created a database to catalog findings, observations, recommendations and action items resulting from OPEGA audits.
• Established a formal process and procedure for tracking the status of action items from OPEGA audits. Conducted follow-up on all action items due for completion.

**Supporting the Government Oversight Committee**

• Coordinated, prepared for and staffed 27 GOC meetings since Feb. 2005 – drafted agendas, developed written materials, and updated Committee member notebooks for each meeting.
• Assisted in establishing GOC Rules of Procedure.
• In concert with GOC, established criteria to use as basis for identification and selection of possible performance audit topics.
• Assisted GOC in establishing a formal process to use in selecting and voting on potential audit topics. (See Appendix B)
• Prepared written meeting summaries of all GOC meetings and posted them on the website.
• Coordinated advertising of public comment periods on OPEGA reports.
• Maintained GOC’s voting records.
• Prepared and distributed communications to legislators, joint standing committees and Executive Branch agencies on behalf of the GOC.
• Arranged for officials from Executive Branch, State Audit Department, and Attorney General’s Office to come before the GOC to provide information or answer questions as requested by the Committee.
• Performed research and provided information to the GOC as requested.

**Supporting Legislative Oversight and Other Efforts**

• Provided input as requested to the Legislature’s special committee on Budget Reform.
• Provided input on revisions to LD 245.
• Provided input and testimony on LDs 1882 and 1741.
• In conjunction with OPEGA performance audits, developed and distributed Legislative Guides for oversight of the MECMS effort and the Adult Mental Health System.\(^3\)

---

\(^3\) Available on OPEGA’s website at www.maine.gov/legis/opega.
**Building Relationships**

- Attended legislative caucus meetings as well as department meetings in various legislative offices and the Executive Branch to introduce OPEGA.
- Established relationships with the State Auditor, State Attorney General, and State Controller’s offices to help assure coordination of efforts where appropriate.
- Established relationships with other legislative non-partisan offices, particularly the Executive Director's Office, the Office of Policy and Legal Analysis, the Office of Fiscal and Program Review, the Office of Legislative Information Services and the Law and Legislative Reference Library.
- Held an informational briefing and Q/A session for all Executive Office Commissioners, their selected staff and OPEGA liaisons.
- Held an Open House for all members of the Legislature and others invited to the informational briefing.
- Established relationships with peers in other states through involvement with the National Legislative Program Evaluation Society.
- Upon invitation, gave briefings on OPEGA to Joint Standing Committees on State and Local Government and Health and Human Services.
- Notified appropriate Joint Standing Committees when OPEGA reviews were initiated and reports were released.
- Upon invitation, came before the Joint Standing Committees on Health and Human Services and Appropriations and Financial Affairs to answer questions about OPEGA reviews.

**Communicating**

- Established liaisons in each Executive Branch office and a process for keeping them informed of upcoming GOC meetings and key actions of OPEGA and GOC.
- Prepared and distributed an informational “Frequently Asked Questions” document detailing the purpose and purview of OPEGA and the GOC. (See Appendix A)
- Established an “Interested Parties” email list, which includes media representatives, and regularly sent notification of upcoming GOC meetings and agendas.
- Designed and established an OPEGA website to post public documents and provide other information on OPEGA of interest to the public.
- Communicated with Executive Branch agencies affected by audits that have been initiated to familiarize them with audit objectives and OPEGA’s audit process.
- Issued press releases on OPEGA and GOC activities and gave interviews to media representatives when requested.
- Posted Scope Statements for initiated audits on OPEGA’s website.
- Posted OPEGA reports and Power Point presentations on completed audits to the website. Distributed hard copies of reports based on requests.
Establishing the Office

- Designed, oversaw construction, furnished and organized physical office space. OPEGA made use of furnishings the Legislature had in storage, thus reducing start up costs.

- Recruited, hired and oriented entire OPEGA staff. Special efforts were made to assemble a team of individuals with high skill levels and diverse backgrounds that included some experience in audit or evaluation work.

- Developed FY06-07 budget and presented it for GOC approval.

- Developed electronic systems to track: staff time by project, staff fulfillment of continuing education requirements and certain other aspects of OPEGA’s performance.

- Developed electronic templates for audit workpapers.

- Established policies, procedures and processes for conducting audits.

- Established OPEGA confidentiality policy and procedures concerning confidential documents, work papers and other data accessed or compiled during an audit.

- Began developing office administrative policies and procedures.

- Purchased specialized software packages to enhance OPEGA’s data analysis, project planning, work documentation, and quality assurance capabilities. These packages also provide efficiencies that will improve OPEGA’s productivity.

- Created standardized format for reporting to GOC on project status.

Measures of Success

OPEGA’s value to the State of Maine lies in its ability to foster an understanding of, and promote positive change in, the way state government conducts its business. Ideally, OPEGA’s work benefits not only legislators and tax-paying citizens, but also those who manage government functions.

OPEGA did not set formal goals, objectives and performance targets for its first year of operation. However, there are several quantitative measures that reflect OPEGA’s success in delivering value in fiscal year 2006.

Scope Statements Prepared

Scope Statements reflect preliminary research on performance audit topics. They provide the GOC with brief background on those topics, OPEGA’s recommendations on what questions audits should seek to answer, and estimates of the OPEGA resources needed to complete projects.

OPEGA prepares Scope Statements on all audits initiated and submits them to the GOC for approval, thus assuring agreement on audit focus. Sometimes, however, the GOC asks OPEGA to prepare preliminary Scope Statements before deciding whether audits of particular topics would be the best use of OPEGA’s resources. Preliminary Scope Statements prepared to aid the GOC’s audit selection process (see Appendix B) typically take between 8 and 40 hours of OPEGA staff time.

Since April 2005, OPEGA has completed 14 Scope Statements and 2 more are currently under development. One of the 14 completed Scope Statements was prepared as part of OPEGA’s normal audit process. The remaining 13 (93%) were preliminary Scope Statements requested by the GOC during its audit selection
process. OPEGA ultimately initiated audits on 8 of those 13 topics. The remaining 5 topics will be considered for possible inclusion in OPEGA’s FY07 Annual Work Plan. (See Appendix D for a list of Scope Statements completed.)

The GOC approved 100% of the Scope Statements prepared by OPEGA (some with minimal changes). This reflects the GOC’s agreement with OPEGA’s scope recommendations and indicates that OPEGA has been successful in defining areas of focus that are of interest and value to the members.

**Performance Audits Completed**

OPEGA primarily conducts performance audits of selected areas of government activity and resource use. (See Appendix C for a description of performance auditing.) There were 13 reviews on OPEGA’s original FY06 Annual Work Plan. One of the reviews (Community Development Block Grant) was folded into another review (Economic Development Programs). The GOC, however, added an additional Rapid Response review and thus the total reviews planned for FY06 remained at 13.

Of the 13 audits on its FY06 Annual Work Plan, OPEGA:

- completed 5;
- discontinued 1;
- has 4 in progress; and
- delayed 3.

In total, OPEGA completed or began work on 84.6% of the reviews on its original FY06 Annual Work Plan. (See Appendix D for a detailed list of the audits and their status.) The duration of an audit and the amount of staff time spent is impacted by:

- Complexity of the function being audited;
- Availability of readily accessible information and data;
- Breadth of the question(s) to be answered;
- Number of different stakeholders involved;
- Availability of auditees;
- Number and complexity of findings and recommendations to be developed and communicated;
- Efforts to negotiate commitment to action plans; and
- Amount and complexity of information to be presented in the final report.
Recommendations Made and Actions Taken

Another measure of OPEGA’s success is the degree to which the Office is a facilitator of positive change in State government. In fact, Maine citizens will not realize the full benefit of OPEGA unless actions are ultimately taken to make necessary improvements. OPEGA itself cannot be directly responsible for implementing such actions without jeopardizing its independence and objectivity. However, OPEGA indirectly promotes positive change by providing quality information and using an approach that:

- produces meaningful findings and observations;
- proposes reasonable cost-beneficial recommendations;
- engenders agreement (as much as possible) between OPEGA and responsible managers on situations that need to be addressed and the action that should be taken to address them; and
- encourages those managers to commit to completing specific action items within reasonable time frames.

OPEGA also uses a formal follow-up process to track whether actions are being taken. OPEGA periodically reports on the status of open action items to the GOC.

In FY06, OPEGA reported 30 Findings and 12 Observations (F&O) in the 5 released reports. 100% of them had established action plans. To date, 47.6% of those action plans are in progress or completed.

<table>
<thead>
<tr>
<th>Breakdown of Related Recommendations</th>
<th>#</th>
<th>% of total</th>
</tr>
</thead>
<tbody>
<tr>
<td>F&amp;O with recommendations for Executive Branch only</td>
<td>22</td>
<td>52.4%</td>
</tr>
<tr>
<td>F&amp;O with recommendations for Legislative Branch only</td>
<td>4</td>
<td>9.5%</td>
</tr>
<tr>
<td>F&amp;O with recommendations for Judicial Branch only</td>
<td>9</td>
<td>21.4%</td>
</tr>
<tr>
<td>F&amp;O with recommendations for multiple Branches</td>
<td>7</td>
<td>16.7%</td>
</tr>
<tr>
<td>Total Reported Findings and Observations</td>
<td>42</td>
<td>100%</td>
</tr>
</tbody>
</table>
### Breakdown of Related Action Plans

<table>
<thead>
<tr>
<th>Breakdown of Related Action Plans</th>
<th>#</th>
<th>% of total</th>
</tr>
</thead>
<tbody>
<tr>
<td>F&amp;O with action plans partially complete</td>
<td>9</td>
<td>21.4%</td>
</tr>
<tr>
<td>F&amp;O with action plans fully completed</td>
<td>11</td>
<td>26.2%</td>
</tr>
<tr>
<td>F&amp;O with action plans not yet complete</td>
<td>22</td>
<td>52.4%</td>
</tr>
<tr>
<td>Total Findings and Observations with Action Plans</td>
<td>42</td>
<td>100%</td>
</tr>
</tbody>
</table>

### Percent of Findings/Observations with Action Plans by Completion Status

- **53%** Partially Complete
- **21%** Fully Complete
- **26%** Not yet Complete

### Relationships Established

Through audits and other efforts this year, OPEGA has established working relationships with:

- The Legislative and Judicial Branches;
- 2 of the 4 Constitutional offices; and
- Various agencies and offices within 6 of the 14 Executive Branch Departments.

This shows that OPEGA has been successful in becoming educated about, and making itself familiar to, a significant percentage of State government.

### Requests for OPEGA Performance Audits

To date, OPEGA has received 3 unsolicited requests for performance audits from legislators and 2 from citizens’ groups. This indicates that there have been favorable impressions of the quality of OPEGA’s work and that awareness of OPEGA’s function is building.
Feedback from Auditees

After completion of an audit, OPEGA distributes a Quality Survey (Appendix E) to auditees seeking feedback on the audit experience. Auditees are asked to rate OPEGA on 16 performance factors using a scale of 1 (poor) to 4 (excellent). OPEGA uses the survey results to identify areas where it can improve. To date, OPEGA has received 8 Quality Surveys on three of the audits completed in FY06. Average ratings in each of five general categories were:

<table>
<thead>
<tr>
<th>Performance Category</th>
<th>Average Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proficiency of OPEGA Analysts</td>
<td>3.62</td>
</tr>
<tr>
<td>Scope of Work</td>
<td>3.50</td>
</tr>
<tr>
<td>Performance of Audit Work</td>
<td>3.58</td>
</tr>
<tr>
<td>Audit Report</td>
<td>3.54</td>
</tr>
<tr>
<td>Overall Usefulness of the Review</td>
<td>3.50</td>
</tr>
</tbody>
</table>

In addition, OPEGA has received the following written comments from auditees:

“The Adoption Assistance review was done with professionalism and courtesy and in a way that kept all participants informed of the process and progress.”

“OPEGA and its staff were highly professional and competent throughout this process. They attempted a detailed review of all IT and did a good job of covering the diversity of the IT climate in state government. Both OPEGA and OIT struggled a bit completing the report in the time allotted, but the end result is extraordinary. This was, as audits and reviews go, a very effective process.”

“I appreciate the method and professionalism of the OPEGA team as it conducted its review. This issue was very complex and one that required detailed analysis and judgment.”

“I would like to compliment the (OPEGA staff) for the continuous improvement quality of the discussions with our staff, for the professional and courteous tenor of the interactions, and for the clarity of communication regarding findings and corrective actions.”

“I wish to convey to you our appreciation for the thoughtful approach taken by OPEGA in this unusual situation where it has been asked to undertake a review of the Judicial Branch of government.”

Value-added Results

OPEGA’s performance audits 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.

---

4 OPEGA’s Guardian ad litem report was released July 13, 2006 and Quality Surveys have just recently been distributed.
OPEGA’s written reports usually include background information that provides historical perspective or insight into State government operations. OPEGA believes that such educational information is of significant benefit to interested citizens and a term-limited Legislature.

The reviews completed by OPEGA in FY06 were mainly focused on program compliance and effectiveness rather than efficiencies and cost savings. Nevertheless, OPEGA audits did identify areas that should be addressed in order to avoid financial losses, increased costs, and reduced productivity in the future. Key results of the completed reviews are summarized below. The potential financial impacts of OPEGA’s findings and recommendations, however, could not be quantified without making many questionable assumptions and speculating about the future. Consequently, OPEGA did not attempt to do so.

### Audit Title: Title IV-E Adoption Assistance Compliance Efforts

**General Review Question:** Has DHHS taken corrective actions to address the Title IV-E compliance issues noted in the April 2005 audit report of the Federal Office of the Inspector General (OIG)?

**As a result of this review, OPEGA:**

**Explained:**
- Federal Title IV-E Adoption Assistance Program and related Foster Care Program;
- how DHHS administers Title IV-E; and
- results of prior federal and State Title IV-E audits.

**Determined:**
- DHHS had taken some corrective actions; but
- additional actions were warranted to better address Title IV-E audit findings and improve overall compliance with Title IV-E regulations.

**Identified specific concerns with:**
- training procedures and materials;
- reviews of Title IV-E eligibility determinations;
- document retention periods;
- action on past audit findings; and
- assignment of responsibility for ensuring Title IV-E compliance.

**Which presented the risk that:**
- State may continue to be non-compliant with federal Title IV-E regulations and have to return federal reimbursements received on ineligible expenses in the future. The OIG’s audit had determined that the State of Maine needed to return $2.5 million and negotiate the resolution of another $1.7 million for FY01 – FY03.

**Key Actions Taken or Committed to:**
- Written training procedure and guide developed for Financial Resource Specialists making Title IV-E eligibility determinations.
- Enhanced quality assurance process developed and implemented to provide acceptable level of independent review of eligibility determinations.
- New procedures for DHHS responses to audit findings developed and implemented to assure effective corrective actions are taken in timely manner.
- Role of Title IV-E compliance officer and related responsibilities assigned to specific individual within Office of Child and Family Services.

---

5 The focus of OPEGA’s reviews reflected the interests and concerns of the Government Oversight Committee.

6 Does not represent all actions taken or committed to as a result of this review. See full report for more.
### Audit Title: MECMS Stabilization Reporting

**General Review Question:** Are management’s reports on efforts to stabilize MECMS providing the Legislature with an accurate and complete picture of the status of those efforts and the associated challenges and risks?

**As a result of this review, OEGA:**

<table>
<thead>
<tr>
<th>Explained:</th>
<th>Determined:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• history and design of new Maine Claims Management System;</td>
<td>• progress reports being provided to the Legislature did present a realistic picture of the current status of MECMS stabilization and other related efforts; however,</td>
</tr>
<tr>
<td>• efforts being taken to stabilize MECMS;</td>
<td>• effectiveness of legislative oversight may be limited by an insufficient understanding of the significant challenges and risks; and</td>
</tr>
<tr>
<td>• status of MECMS federal certification;</td>
<td>• legislators had differing information and perspectives on MECMS.</td>
</tr>
<tr>
<td>• how claims were processed through MECMS and why they were suspending;</td>
<td></td>
</tr>
<tr>
<td>• how interim payments were calculated and status of those payments;</td>
<td></td>
</tr>
<tr>
<td>• MECMS functions not yet implemented;</td>
<td></td>
</tr>
<tr>
<td>• root causes of MECMS failure;</td>
<td></td>
</tr>
<tr>
<td>• how Legislature was overseeing MECMS situation; and</td>
<td></td>
</tr>
<tr>
<td>• challenges and risks deserving Legislature’s attention.</td>
<td></td>
</tr>
</tbody>
</table>

**Identified specific concerns with:**

- source of MECMS performance data;
- format for reporting performance data to the Legislature;
- explanation to Legislature of reasons for MECMS implementation failure;
- Legislature’s forums and capacity for oversight of this complex situation; and
- communication of MECMS information to all legislators.

**Which presented the risk that:**

- Legislators may not have a full frame of reference from which to identify areas of concern and evaluate management’s actions.

**Which could lead to continued:**

- delays in resolving the MECMS situation;
- negative financial consequences for the State and providers;
- poor public perceptions; and
- reduction in number of providers taking MaineCare patients.

**Key Actions Taken or Committed to:**

- Management enhanced format of monthly progress reports to Joint Standing Committees with additional data and graphics to provide overview of the MaineCare claims process, and allow legislators to see progress of MECMS stabilization efforts over time.
- Management offered to give Joint Standing Committees a presentation on root causes of MECMS implementation failure.
- The two Joint Standing Committees overseeing MECMS stabilization efforts began meeting jointly, rather than separately, to receive monthly oral briefings from management so that all legislators with oversight responsibility received consistent information.
- The Executive Branch Chief Information Officer is distributing the written monthly MECMS progress reports to all legislators via email thus helping to assure that all legislators are kept apprised of MECMS progress.

---

7 Does not represent all actions taken or committed to as a result of this review. See full report for more.
**Audit Title: State-wide Planning and Management of IT**

**General Review Question:** 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?

**As a result of this review, OPEGA:**

**Explained:**
- role of IT in government;
- best practices for IT planning and management;
- how IT has evolved in State government;
- historical approach to planning and managing IT in State government;
- what is an enterprise approach to IT; and
- how the new Office of Information Technology (OIT) is structured.

**Determined:**
- State’s historical approach to IT had not been adequate for some time;
- State exposed to unacceptable level of IT risk;
- consolidating IT under the Office of Information Technology and transitioning to enterprise approach should improve the situation;
- successful transformation dependent on Chief Information Officer’s (CIO) capabilities and support from Executive and Legislative branches; and
- Legislature lacked an effective mechanism for oversight and support of long-term, enterprise-wide IT strategic plan and the transformation required to accomplish it.

**Identified specific concerns with:**
- IT enterprise architecture management;
- IT investment management;
- IT risk management;
- knowledge management;
- written policies and procedures;
- accounting structures and financial practices for capture of IT expenditures;
- project management;
- physical and system security;
- business continuity planning;
- ability of information systems to produce performance information;
- ability to combine data from different sources and systems across the State; and
- leadership stability.

**Which presented the risks that:**
- State may not make necessary investments in IT;
- State may not make the best use of IT resources (financial, physical or human);
- system implementations may continue to be troubled;
- information systems may be unavailable when needed;
- data within systems may be lost, destroyed, corrupted or misused; and
- opportunities to improve effectiveness and efficiency in programs and operations may be missed.

Which may ultimately lead to:
- increased costs or unnecessary expenditures;
- poor management decisions;
- reduced productivity;
- poor service; and
- reduced public confidence.

**Key Actions Taken or Committed to:**

- OIT is developing map of “as is” and “to be” environments to serve as enterprise architecture foundation.
- OIT is developing and implementing standardized IT policies and procedures to establish internal controls and bring consistency across the enterprise.

---

8 Does not represent all actions taken or committed to as a result of this review. See full report for more.
### Audit Title: State-wide Planning and Management of IT (Cont.)

**Key Actions Taken or Committed to:**

- CIO is determining feasibility of establishing IT as a specific “program” and seeking to modify account code structures thus enabling full capture and reporting of IT expenditures.
- OIT’s Project Review Committee is reviewing and approving all proposed or requested capital investments in IT. OIT’s enterprise architecture will be used to guide IT investments.
- OIT will construct a risk management plan that works to mitigate or eliminate priority risks. The plan will include an on-going internal audit process and assessment of risks on specific projects.
- OIT and other Executive Branch staff responsible for managing system implementation projects are being trained in Ten-Step Project Management methodology to assure that requisite skills and knowledge are brought to each project.
- OIT is revising policies, procedures, practices and systems to improve the security of physical IT assets and the information being stored or processed through them.
- OIT will facilitate improvements in the State’s business continuity planning by consolidating data centers, assessing agencies’ current Continuity of Operations Plans, identifying weaknesses in current plans and recommending improvements. These efforts will require significant financial and human resources.
- OIT will address data consolidation, integration and exchange among systems as a long-term strategic objective. OIT will begin by developing data standards for codifying common data elements across multiple information systems and investigating tools to assist in exchanging data between existing “legacy” systems.
- The Legislature assigned primary responsibility for oversight of OIT and the State’s IT “enterprise” to the Joint Standing Committee on State and Local Government, thus assuring that one body will have a view of the IT long-term strategic plan and the transformation to an enterprise approach.

### Audit Title: Bed Capacity at Riverview Psychiatric Center

**General Review Questions:** *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?*

**As a result of this review, OPEGA:**

**Explained:**

- history of concerns about size of Riverview Psychiatric Center (RPC);
- how data on referrals to Riverview was collected and reported; and
- how Maine’s adult mental health system is structured.

**Determined:**

- no valid conclusions could be drawn from the data collected at Riverview;
- analysis of additional data could not be performed; and
- other factors should be considered before deciding whether to expand Riverview.

**Identified specific concerns with:**

- controls in the data collection process;
- presentation of reported data; and
- retention of supporting documentation.

**Which presented the risk that:**

- Decisions about whether to expand Riverview (and provide the needed funding) would be based on incomplete and inaccurate information.

**Key Actions Taken or Committed to:**

- OPEGA designed a data collection process which RPC is using to capture pertinent information about admission requests. RPC is submitting collected data to OPEGA. OPEGA will analyze the data for 3 months and present results to the GOC and appropriate Joint Standing Committees.
### Audit Title: Guardians ad litem for Children in Child Protection Cases

#### General Review Question:
*Are Guardian ad litem (GAL) services provided in compliance with statute, effective in promoting children’s best interests, and supported by adequate resources?*

#### As a result of this review, OPEGA:

**Explained:**
- statutory mandates for GALs;
- GALs involvement in child protection process;
- GAL activities and roles;
- how the GAL role has evolved;
- GAL qualifications;
- how GALs are appointed, paid and supervised;
- how Court evaluates GAL performance;
- historical concerns about GALs;
- Court’s organizational structure for providing GAL services;
- how GAL services are funded; and
- Court reforms in child protection arena.

**Determined:**
- wide variation existed in GAL compliance with mandated activities and quality of GAL performance;
- GAL services were not provided or monitored in a way that assures all children receive GALs who are effective in representing their best interests;
- rising costs of GAL services are significantly impacting Court’s finances, thus resources not dedicated to establishing GAL accountability structures; and
- complexity of child protection cases and volume of court events have made exclusively contracting GAL services too costly, especially if there is to be control of service quality.

**Identified specific concerns with:**
- approach used to deliver and manage GAL services;
- clarity of GAL roles;
- compliance and performance controls and evaluation systems;
- supports for GALs in establishing relationships with children;
- supervision of GALs;
- complaint process;
- screening process;
- recruitment and retention efforts;
- use of information technology;
- tracking of GAL expenses and costs; and
- existing legislation.

**Which presented the risks that:**
- judicial decisions in child protection cases may not be optimal because GALs may not present complete and accurate information or wisely considered recommendations;
- children and other parties to cases may experience anxiety because they do not know what to expect from GALs or because GALs behave inappropriately;
- perceptions of GAL performance may be skewed by role confusion and may undermine the ability of GALs to work effectively as members of case management teams;
- GALs may not receive additional training or support they need to improve performance;
- poor performing GALs may not be removed from cases or the roster and high performing GALs may not be retained;
- adequate resources may not be appropriated to support delivery of GAL services; and
- GAL services may not be provided in the most cost-beneficial manner.
Audit Title: Guardians ad litem for Children in Child Protection Cases (Cont.)

Key Actions Taken or Committed to:

✓ Supreme Judicial Court (SJC) will convene a task force to evaluate alternative organizational structures for delivering GAL services and propose a GAL “program” with key management components that address current weaknesses in: monitoring GAL compliance and performance; mechanisms for holding GALs accountable for performance; supervision of GALs; complaint process; screening process; recruitment and retention efforts; and use of information technology.

✓ Judiciary will develop educational materials for children and others involved in child protection cases to explain what to expect from a GAL. Judges will also be encouraged to help reduce role confusion by communicating their expectations of GALs at court events where all parties are present.

✓ Court will establish a standardized form for GAL reports that requires documentation of compliance with statutorily mandated activities.

✓ Judiciary will incorporate interpersonal skills segments into training for paid GALs and develop materials to support GALs in building trusting relationships with children.

✓ Judiciary’s Family Division Manager will begin conducting reference checks on prospective paid GALs prior to their placement on the roster.

✓ Court will determine whether persons already serving as paid GALs in Title 19-A (family law) cases can be added to the roster for Title 22 cases.

✓ State Court Administrator will develop and implement accounting and time reporting changes to begin capturing all costs associated with providing GAL services in child protection cases OR will develop an estimate of those complete costs based on historical data. Court leadership will use this cost information in developing budgets, making appropriations requests and determining resource allocations.

✓ The task force convened by the SJC will make recommendations to the Joint Standing Committee on Judiciary regarding statutory revisions that are needed to better support the provision of GAL services.

✓ Wherever the Judiciary determines that additional resources are necessary to complete any of the above action items, Court leadership will make an appropriations request of the Legislature.

On the Horizon

In the coming fiscal year, OPEGA plans to focus on:

• Performing audits that are of interest to legislators and are a valuable use of resources;
• Establishing goals, objectives and performance measures;
• Continuing to build awareness of OPEGA’s function;
• Improving productivity on its audits; and
• Finding innovative ways to assist legislators with their oversight responsibilities.

---

9 Does not represent all actions taken or committed to as a result of this review. See full report for more.
Many Thanks

OPEGA would like to acknowledge and express appreciation to others in State government for the knowledge, service and other assistance they provided that has been key to OPEGA’s successful startup. In particular, special thanks to:

- 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 Commissioner of the Department of Administrative and Financial Services;
- Office of the State Controller;
- State Budget Office;
- State Audit Department; and
- Office of the Attorney General.
Appendix A: OPEGA and GOC Frequently Asked Questions

1. **What is the history of the Government Oversight Committee and OPEGA?**

Oversight is an essential function because legislators need to know if current laws and appropriations are achieving intended results. The current statutes related to oversight as amended in 2003 created a Government Oversight Committee (GOC) and the Office of Program Evaluation and Government Accountability (OPEGA). The legislation resulted from several years of research into best practices of other states and recommendations from experts in Maine and national organizations.

Although the Maine Legislature has always conducted budget reviews and legislative studies, until OPEGA, the Legislature had no independent staff unit with sufficient resources and authority to evaluate efficiency and effectiveness of Maine government. The committee held its first meetings in 2004 and OPEGA began operations in early 2005.

2. **What is the Government Oversight Committee (GOC)?**

Joint rules of the Legislature establish the membership of the Government Oversight Committee and the selection of chairs. The committee consists of twelve members appointed on a bi-partisan and bi-cameral basis. State law specifies committee powers and duties:

- Provide direction to OPEGA.
- Select audit topics and approve scopes.
- May vote to endorse, to endorse in part or to release an OPEGA report without committee endorsement.
- May initiate legislative action to address OPEGA’s recommendations.
- May request the Department of Audit to conduct financial audits or direct OPEGA to retain a qualified financial auditor under certain circumstances.
- May hold public hearings to receive OPEGA reports and to question public officials about OPEGA findings and recommendations.
- May order the appearance of any person before the committee, may order the production of documents or electronic media, and, if necessary, may issue subpoenas according to laws governing legislative investigations.
- May administer oaths under certain circumstances and may direct the Attorney General to institute perjury proceedings if a committee majority finds probable cause.

3. **What is OPEGA?**

State law specifies that OPEGA is a non-partisan joint legislative office. OPEGA assists the Legislature in its government oversight duties by performing independent performance audits of State programs, agencies and activities, including non-government entities receiving State funds. The Legislative Council appoints the OPEGA Director to a five-year term during which the Director may be removed only for cause. The Council may reappoint the Director. The Director hires OPEGA staff and is responsible for OPEGA’s internal operations and budget.
4. What entities are subject to OPEGA review?

- State programs and agencies
- Local and county governments
- Special and utility districts
- Regional development agencies
- Municipal or non-profit corporations
- State contractors
- Public officials and employees

5. How are entities selected for review?

The Government Oversight Committee determines all entities to be reviewed and approves OPEGA’s annual work plan by a majority vote. Suggested projects from any source must come through the Committee. Proposed audits for Committee consideration may be suggested by legislators, legislative staff, presiding officers, state agencies, and public interest. The Committee may also consider topics from a criteria-based risk assessment performed biennially by OPEGA and the Committee. The work plan also provides for OPEGA rapid response reviews if a matter meets Committee criteria for immediate investigation and the Committee directs the review by a super majority vote.

6. What types of projects may be performed by OPEGA?

Legislative performance audits do not fit into clearly discrete categories but may include examinations to determine:

- Effective, efficient and economic use of resources
- Compliance with state and federal mandates
- Adequacy of internal (management) controls

7. What is the OPEGA audit process and how will the entity under review be kept informed?

a. An agency will normally be notified of a potential OPEGA audit during the Committee’s audit selection process and when OPEGA’s annual work plan is approved.

b. Shortly before the audit is scheduled to commence, OPEGA will send the agency a letter describing the scope and timing of the review.

c. OPEGA will conduct an opening conference with agency management to discuss the audit, as well as scheduling, and coordination procedures for access to personnel, records and data. OPEGA may also meet with other stakeholders.

d. If necessary, the OPEGA director may make a separate written request for records and data that would otherwise be confidential. (See question and answer about confidentiality later in this document.)

e. Throughout field work, OPEGA analysts will interview management and work with program staff as OPEGA applies its audit methodology.

f. Upon conclusion of field work, OPEGA will hold an exit conference with agency management.
g. OPEGA will send its draft report to agency management and other affected parties for review and comment.

h. OPEGA releases the report to the Committee during a public hearing and distributes the final version as a public record.

OPEGA field work will be conducted in a manner that:

- Effectively communicates with all affected parties to avoid surprises
- Applies a participatory, collaborative approach
- Minimizes disruption of program operations
- Identifies root causes of problems
- Provides recommendations that add value and make sense

8. Will affected parties have the opportunity to approve or control the wording of OPEGA reports?

No. Such control would compromise OPEGA’s independence. OPEGA is an independent legislative agency that may arrive at conclusions that differ from those of the evaluated entity or interested elected public officials. However, during the exit conference and review of an OPEGA draft report, OPEGA will consider suggestions for making reports factually accurate.

9. May OPEGA examine confidential documents and data?

Yes. By state law, OPEGA has access to confidential information and entities holding such information must provide access to OPEGA. OPEGA cannot form independent conclusions about how well agencies serve the public and the cost of those services without examining all or a sample of source documents. Such access is ordinarily granted to state auditors and program evaluators in other states. Further protection of confidentiality is provided by state law that defines OPEGA working papers as confidential and shielded from access. However, OPEGA, and entities under review, must follow the strict procedures set forth in state law summarized below:

- **Agencies must provide access to OPEGA.** Entities subject to audit must provide the Office access to information that is privileged or confidential as defined by state law which governs public records and proceedings.
- **OPEGA will declare its intent to access confidential records and consult with agencies.** When OPEGA determines it is necessary to review records containing confidential or privileged information, OPEGA shall furnish to the entity a written statement of that determination. OPEGA will consult with representatives of the state agency or other entity to discuss methods to identify and protect privileged or confidential information in those records.
- **Agencies shall inform OPEGA about protective measures.** During that consultation, the state agency or other entity shall inform the Office of all standards and procedures set forth in its policies or agreements to protect information considered to be confidential or privileged.
- **OPEGA shall limit its access.** OPEGA shall limit its access to information that is privileged or confidential by appropriate methods, which may include examining records without copying or removing them from the source.
- **OPEGA is subject to same restrictions and potential penalties as the agency.** Information obtained by OPEGA during the course of an audit is privileged or confidential to the same extent under law that it would be in the possession of the state agency or other entity providing the information. Any statutory privilege or obligation concerning confidentiality which applies to the entity possessing the information
applies equally to OPEGA. Privileged or confidential information obtained by the Office during an audit may be disclosed only as provided by law and with the agreement of the state agency or other entity that provided the information.

- **OPEGA will follow the same handling standards and controls as the agency.** If OPEGA accesses information classified as privileged or confidential according to the evaluated entity’s policies or procedures, OPEGA shall comply with the entity’s standards or procedures for handling that information.

- **OPEGA working papers under certain conditions may contain references to and excerpts of confidential records.** OPEGA may include in its working papers excerpts from information classified as confidential or privileged when necessary to complete an audit, as long as the use does not infringe on department policies or procedures applicable to the original provision of information.

10. **If an individual or employee wants to report potential inefficiency or waste of resources, will the individual’s identity be protected?**

Under State law, the OPEGA director may, by written memorandum to the file, provide that an individual’s identity will remain confidential if information supplied by the individual is needed for an OPEGA review. This written memorandum protects the identity of the person from disclosure notwithstanding any other provision of law to the contrary.

11. **May OPEGA review expenditures of non-state funds?**

Yes. OPEGA’s authority is clear. The Committee and OPEGA have unfettered access to information about the fiscal affairs of Maine government. OPEGA may examine state or local programs regardless of how those programs are financed. The Government Oversight Committee may direct OPEGA to ensure that public funds provided to localities or nonprofit corporations are expended for the purposes for which they were allocated, appropriated or contracted.

In addition, when directed by the Committee, state law authorizes OPEGA to examine any state contractor financed in whole or part by public funds as well as any expenditure by any public official or public employee during the course of public duty. This may include any expenditure of private money for the purposes of the agency or other entity.

12. **Are OPEGA analysts qualified to evaluate state and local programs?**

Yes. OPEGA analysts and technical experts hold advanced degrees and have experience in performance evaluation, administration, auditing and fiscal analysis. OPEGA may also contract for supplemental or special expertise. OPEGA analysts are skilled in working closely with agencies to assure that OPEGA understands laws, policies, professional standards, and variables influencing performance.

If the Government Oversight Committee requires financial audit expertise, it may request the Department of Audit to provide those services or the committee may direct OPEGA to contract with a CPA.

13. **What standards apply to OPEGA reviews?**

OPEGA generally follows the *Government Auditing Standards* issued by the United States Comptroller and the Government Accountability Office. The standards, also termed the “Yellow Book,” prescribe procedures that should be followed in conducting independent performance audits and are applicable to the types of work done by OPEGA.
14. **Who should I contact for general questions about OPEGA procedures?**

Direct general questions about OPEGA procedures or reports to:

Beth Ashcroft, Director  
Office of Program Evaluation and Government Accountability (OPEGA)

82 State House Station  
Room 107 Cross Building  
Augusta, Maine 04333-0082  
207-287-1901

mail to: beth.ashcroft@legislature.maine.gov
Appendix B: OPEGA Audit Selection Process

AUDIT UNIVERSE
State Agencies and Programs
Other Entities Receiving Public Funding
(municipalities, counties, quasi-governmental agencies, non-profits, contractors)
Subject Areas

Other source
Director’s suggestions from criteria-based assessment
Interest by Legislative, Executive or Judiciary Branch
Interest by Public
Other source

POTENTIAL AUDITS FOR COMMITTEE CONSIDERATION AND ACTION
Sponsored by Committee Member, brought forward as agenda item for Committee meeting

Comm. votes no action
Committee votes that it meets criteria
Meets Committee criteria for RR
More info needed

Entity not to be considered for audit at this time
ON DECK
Entities or topics that may be scheduled for audit within the next two years. (20 -25 on list)
Prioritize and scope potential audits

RAPID RESPONSE
Entities or topics being considered for immediate audit
Committee votes to conduct immediate audit and directs OPEGA to notify or involve other appropriate State or Federal agencies

ANNUAL WORK PLAN
Audits to be conducted in the next year. Includes some unallocated time to accommodate Rapid Response Reviews and other high priority assignments.

Director determines resources, and coordinates

AUDIT BEGINS

OPEGA prepares scope statement on potential topic
Appendix B: OPEGA Audit Selection Process

Standard Process

1. OPEGA will capture the Audit Universe in a database that includes relevant data about each entity that may prove useful during the selection or actual performance audit process. Such data will include the dates of audits completed on that entity and other relevant information that will over time allow easy determination of which entities have not been audited, etc.

2. Prior to the beginning of each new fiscal two-year period (biennium), the Director will begin the process of identifying entities in the Universe that the Office will submit to the Committee for possible audit within the next two years. The Director’s assessment process will be based on criteria agreed upon by the Committee. The Director’s suggestions for performance audit topics will be sponsored by the Committee Chairs and placed on the Committee agenda for discussion.

3. At any time, the Committee may entertain suggestions or requests for performance audits received from individuals within the Legislative, Executive or Judiciary Branches of State Government or received from the public. Such suggestions or requests need to be sponsored by a Committee member in order to be placed on the Committee agenda for discussion. The Committee will determine which of the following actions should be taken with regard to each item under consideration:

   a. No Audit At This Time – Committee finds that the basis for the original suggestion or request is unfounded or that the entity does not meet the Committee’s criteria for placing it in the On Deck or Rapid Response category.

   b. Place audit topic in On Deck category – the On Deck category is for topics that meet the Committee’s criteria for potential scheduled audits within the two-year period. Topics are placed in the On Deck category by majority vote of the Committee. The On Deck category will contain a maximum of 20-25 possible audit topics. If the number of topics in the On Deck category begins exceeding 25, the Committee will vote on which topics to remove.

   c. Initiate Rapid Response Review – Rapid Response is for topics where credible information suggests that a situation has occurred which meets the Committee’s criteria for an immediate audit. See Rapid Response process below.

   d. Request OPEGA to prepare a Scope Statement – the Committee may determine that not enough information is available to make a decision on what to do with the audit suggestion or request. In this case, the Committee will direct OPEGA to prepare a scope statement that provides the necessary information and report back to the Committee.
Standard Process (cont.)

4. The responsible management associated with any topics placed in the On Deck category will receive a courtesy notification from the Director. The Director will stress to management that this does not necessarily mean that an audit is forthcoming, only that it is in the category for serious consideration.

5. Annually, the Committee will prioritize the topics in the On Deck category with assistance from the Director as needed. The Committee will also determine what the desired scope of each audit should be.

6. The Director will develop an Annual Work Plan for OPEGA based on the Committee’s prioritization, the scope expectations for the items in the On Deck category and the resources available to OPEGA. The Annual Work Plan will be a reflection of how OPEGA plans to use its resources in the coming fiscal year and will include a list of topics that OPEGA plans to audit in the coming year. The Annual Plan will include person hours that are not specifically allocated to a particular audit in order to allow for Rapid Response reviews that may be needed or the gathering of information that the Committee may require.

7. The Director will present the Annual Work Plan to the Committee for the Committee’s approval.

8. Once the Committee has approved the Annual Work Plan, the responsible management associated with any topics on the Annual Work Plan will receive a courtesy notification that the topic is part of the Annual Work Plan. OPEGA will inform management that they will be contacted to schedule the performance audit. OPEGA may also provide management with some communication materials describing OPEGA’s general performance audit approach and process.

9. The Director will implement the Annual Work Plan by scheduling and overseeing the performance audits selected. If, during the course of an audit, the project team determines that the original scope of the project should be significantly adjusted, the Director will seek the Committee’s approval for a change of scope.

10. Periodically, the Committee will review the Office’s status on the Annual Work Plan. At this time, the Committee will also assess whether new information or situations have come to its attention that should result in an On Deck item being exchanged for an audit currently on the Annual Work Plan that has not yet commenced.
Rapid Response Process

1. The Committee will consider whether an immediate audit should be commenced in situations where there is an allegation, event or information obtained that creates a suspicion of intentional wrongdoing or unintentional mismanagement and neglect. Such information may come from a standard OPEGA performance audit being conducted as part of the Annual Work Plan or through other channels.

2. The Committee may direct OPEGA to obtain preliminary information to evaluate whether the suspicion is justified.

3. The Committee will evaluate whether the situation meets its criteria for initiating an immediate audit and will vote as to whether OPEGA should be directed to begin or arrange for that immediate review. A vote on whether to initiate a Rapid Response review requires a quorum be present (as per Section 2 of the Committee Rules) and a two-thirds vote of those present and those who are absent that vote within the timeframes established in Section 9.E of the Committee Rules.

4. Upon being directed by the Committee to conduct a Rapid Response review, the Director will make contact with other appropriate governmental entities and arrange for the resources to perform the audit. The audit will be coordinated as necessary with other appropriate state or federal entities.

5. The audit will commence as soon as possible with little advance notification to the management of the entity involved.
## Appendix C: Description of Performance Auditing

<table>
<thead>
<tr>
<th>General Objective</th>
<th>Assess and report on the extent to which an entity is faithfully, economically, efficiently and effectively carrying out the programs and activities for which it is responsible.</th>
</tr>
</thead>
</table>
| Types of questions an audit would seek to answer | • Are objectives proper, suitable and relevant to goals or intent?  
• Are goals and objectives being met?  
• How are services/activities currently provided?  
• Are desired results being achieved?  
• Are results being achieved in most efficient and economical manner possible?  
• Are resources being acquired, protected and utilized economically and efficiently?  
• Is there compliance with applicable laws and regulations and other mandates regarding the program, activity or function?  
• Are there alternative policies and procedures to be considered or implemented?  
• What are the risks associated with the organization’s activities, i.e. financial, operational, compliance, legal, public relations?  
• Are there adequate controls established to minimize those risks to an acceptable level?  
• Are the established controls effective and working as intended?  
• Are the performance measures established appropriate and clearly linked to objectives?  
• Are the performance measurement results reported accurate and valid?  
• Are the performance measurements adequate for decision-making?  
• Is there proper recording and maintenance of important or required information?  
• Are assets (financial, physical and informational) properly safeguarded?  
• **If answers to any above questions are “No”, then why not and what are the implications?** |
| Role of the Auditor |  
| o Verify performance information generated by others, which can include financial information.  
o Develop and report new information for evaluating or improving performance and decision-making.  
o Provide information on internal controls related to plans, methods and procedures used to meet missions, goals and objectives.  
o Provide information on compliance with criteria from laws & regs, contracts, etc. that affect resources and the quantity, quality, timeliness and cost of services/products.  
| Focus | Programs, activities and functions  
**AND**  
the related resource inputs, processes and systems, outputs and outcomes  
| Time Period Considered | Primarily current and future |
Appendix D: Final Status of OPEGA’s FY06 Annual Work Plan and List of Scope Statements Prepared

### OPEGA Annual Work Plan for FY06 (July 2005 - June 2006)
Status as of July 1, 2006

<table>
<thead>
<tr>
<th>Audit Topics</th>
<th>Current Status</th>
<th>Report Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title IV-E Adoption Assistance Eligibility</td>
<td>Completed</td>
<td>Nov-05</td>
</tr>
<tr>
<td>MECMS Stabilization Reporting</td>
<td>Completed</td>
<td>Dec-05</td>
</tr>
<tr>
<td>State-wide Planning &amp; Mgt. of Information Technology</td>
<td>Completed</td>
<td>Jan-06</td>
</tr>
<tr>
<td>Riverview Bed Capacity Data - Rapid Response</td>
<td>Completed</td>
<td>Apr-06</td>
</tr>
<tr>
<td>Guardians <em>ad litem</em> for Children</td>
<td>Completed</td>
<td>Jul-06</td>
</tr>
<tr>
<td>Vacant Positions (1)</td>
<td>Discontinued</td>
<td></td>
</tr>
<tr>
<td>Economic Development Programs</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>Highway Fund Use by Dept of Public Safety</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>Urban Renewal Initiative Program (2)</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>Bureau of Rehabilitation Services</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>Child Protective Services: Phase I</td>
<td>Delayed</td>
<td></td>
</tr>
<tr>
<td>Spurwink</td>
<td>Delayed</td>
<td></td>
</tr>
<tr>
<td>Support and Learning Systems (3)</td>
<td>Delayed</td>
<td></td>
</tr>
</tbody>
</table>

(1) OPEGA completed preliminary work on this review and determined that it did not make sense to continue because of recent actions taken by Executive Branch to reduce vacant positions.
(2) Replaced Highway and Bridge Maintenance Program on original Annual Plan
(3) Scoping work was initiated on this review but it was ultimately delayed as other projects took priority.

### List of Scope Statements Prepared

<table>
<thead>
<tr>
<th>Scope Statement Topic</th>
<th>On OPEGA Website10</th>
<th>Status of Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>MECMS Stabilization Reporting</td>
<td>Yes</td>
<td>Audit Completed</td>
</tr>
<tr>
<td>Guardians <em>ad litem</em> for Children</td>
<td>Yes</td>
<td>Audit Completed</td>
</tr>
<tr>
<td>State-wide Planning &amp; Mgt. of Information Technology</td>
<td>Yes</td>
<td>Audit Completed</td>
</tr>
<tr>
<td>Title IV-E Adoption Assistance Eligibility</td>
<td>No</td>
<td>Audit Completed</td>
</tr>
<tr>
<td>Riverview Bed Capacity Data - Rapid Response</td>
<td>Yes</td>
<td>Audit Completed</td>
</tr>
<tr>
<td>Vacant Positions</td>
<td>No</td>
<td>Audit Discontinued</td>
</tr>
<tr>
<td>Economic Development Programs</td>
<td>Yes</td>
<td>Audit In Progress</td>
</tr>
<tr>
<td>Urban Renewal Initiative Program</td>
<td>Yes</td>
<td>Audit In Progress</td>
</tr>
<tr>
<td>Highway Fund Use by Dept of Public Safety</td>
<td>Yes</td>
<td>Audit In Progress</td>
</tr>
<tr>
<td>Child Protective Services</td>
<td>No</td>
<td>On Deck</td>
</tr>
<tr>
<td>Spurwink</td>
<td>No</td>
<td>On Deck</td>
</tr>
<tr>
<td>Fleet Management</td>
<td>No</td>
<td>On Deck</td>
</tr>
<tr>
<td>Children’s Mental Health</td>
<td>Yes</td>
<td>On Deck</td>
</tr>
<tr>
<td>University of Maine System’s Administration &amp; Staffing</td>
<td>No</td>
<td>Tabled</td>
</tr>
</tbody>
</table>

10 OPEGA has been developing web versions of Scope Statements as time and resources permit.
Appendix E

Office of Program Evaluation & Government Accountability (OPEGA)

QUALITY SURVEY

Audit Title: ________________________________ Report Date: ________________

OPEGA Analyst(s): _____________________________________________________________________

Person Completing Survey: ___________________________ Department: ______________________

To assist OPEGA in improving the quality of its reviews, please complete the following survey. Circle the number corresponding to your evaluation of each performance factor listed below. If you are unable to provide a rating on a performance factor, simply choose “Don’t Know”. If you are responding via email please put an “x” in the column corresponding to your rating for each factor.

<table>
<thead>
<tr>
<th>Proficiency of OPEGA Analysts</th>
<th>Excellent</th>
<th>Good</th>
<th>Fair</th>
<th>Poor</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Objectivity</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>2. Technical proficiency</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>3. Professionalism</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>4. Ability to quickly become familiar with departmental operations</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>5. Tact and courtesy</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>6. Oral &amp; written communication skills</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Scope of Work</th>
<th>Excellent</th>
<th>Good</th>
<th>Fair</th>
<th>Poor</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Notification to you of audit purpose and scope</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>8. Inclusion of your suggestions in review coverage</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>9. Adequacy of coverage of major functions and/or areas subject to this review</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Performance of Audit Work</th>
<th>Excellent</th>
<th>Good</th>
<th>Fair</th>
<th>Poor</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>10. Communication of findings during the review</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>11. Accuracy of audit findings</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>12. Minimal disruption of normal activities</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Review Report</th>
<th>Excellent</th>
<th>Good</th>
<th>Fair</th>
<th>Poor</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>13. Timeliness of report</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>14. Clarity of the report</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>15. Reasonableness and effectiveness of recommendations</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>16. Overall usefulness of the review</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

Additional Comments: *(It would be helpful if you would provide specifics for any ratings of 2 or 1).*