

MAINE STATE LEGISLATURE

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130th MAINE LEGISLATURE

FIRST REGULAR SESSION-2021

Legislative Document

No. 91

H.P. 57

House of Representatives, January 13, 2021

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

Submitted by the Department of Health and Human Services pursuant to Joint Rule 204.
Received by the Clerk of the House on January 11, 2021. Referred to the Committee on
State and Local Government pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint
Rule 401.

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

ROBERT B. HUNT
Clerk

Presented by Representative MATLACK of St. George.

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

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

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

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 C, §2, is repealed.

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

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

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

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

17 **Sec. 5. 5 MRSA §1660-L**, as corrected by RR 2003, c. 2, §5, is repealed.

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

20 **§1660-M. Appeals**

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

25 **SUMMARY**

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