# MAINE STATE LEGISLATURE

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### **LAWS**

### **OF THE**

## **STATE OF MAINE**

AS PASSED BY THE

ONE HUNDRED AND NINETEENTH LEGISLATURE

SECOND REGULAR SESSION January 5, 2000 to May 12, 2000

THE GENERAL EFFECTIVE DATE FOR SECOND REGULAR SESSION NON-EMERGENCY LAWS IS AUGUST 11, 2000

PUBLISHED BY THE REVISOR OF STATUTES IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED, TITLE 3, SECTION 163-A, SUBSECTION 4.

> J.S. McCarthy Company Augusta, Maine 2000

B. A certified public accountancy firm that does not provide a defined service other than compilations is not required to undergo a peer review if the firm annually confirms in writing to the board that it does not provide a defined service other than compilations. A certified public accountancy firm that subsequently provides a defined service other than compilations must undergo a peer review within 18 months after the fiscal year end of the first defined services engagement other than compilations that it accepts. Subsequent peer reviews are governed by the provisions of paragraph A.

The board is authorized to adopt rules to carry out the intent of this subsection. Rules adopted pursuant to this subsection are routine technical rules pursuant to Title 5, chapter 375, subchapter II-A.

- **Sec. 4. 32 MRSA §12275, sub-§3,** as amended by PL 1999, c. 200, §2, is further amended to read:
- **3. Use of title.** A firm may not assume or use the title or designation "certified public accountant," the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card or device indicating that the firm is composed of certified public accountants, unless:
  - A. The firm holds a valid permit issued under section 12252; and
  - B. Fifty one percent A simple majority of all partners, officers and, shareholders, members or managers of the firm hold certificates.

See title page for effective date.

### **CHAPTER 620**

H.P. 1825 - L.D. 2560

An Act to Amend the Acreage Requirements for a Cemetery to Contain a Columbarium

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

**Sec. 1. 13 MRSA §1341** is repealed and the following enacted in its place:

### §1341. Location

1. Mausoleum, crematory or other structure. A community mausoleum, crematory or other structure that holds or contains dead human bodies may only be erected in a cemetery that is at least 20 acres in size and has been in existence and used for

burial for at least 2 years preceding the erection of the structure.

- 2. Columbarium. A columbarium that holds or contains the cremated remains of dead human bodies may only be erected in a cemetery that is at least 5 acres in size and has been in existence and used for burial for at least 2 years preceding the erection of the structure.
- 3. Exception. This section does not apply to a structure containing crypts erected or controlled by a church or religious society used for the remains of the clergy or dignitaries of the church or religious society.

See title page for effective date.

#### **CHAPTER 621**

H.P. 1896 - L.D. 2636

An Act to Improve the Accountability of the Child Development Services System

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

- Sec. 1. 20-A MRSA §7727, sub-§7 is enacted to read:
- 7. Audit of regional sites. The department, in collaboration with the regional sites, shall ensure that a consistent and comprehensive fiscal and compliance audit of the regional sites is performed annually. Each audit must include review of the justification, cost effectiveness and productivity of employing professional site staff therapists in accordance with section 7731, subsection 2.
- **Sec. 2. 20-A MRSA §7731, sub-§2,** as amended by PL 1999, c. 296, §6, is further amended to read:
- **2. Employees.** Employ qualified professional and other staff at the local site. The board of directors has the authority to hire, fire and supervise the staff of the regional site and to develop and adopt personnel policies and salary scales for its employees. Professional therapists may be employed as site staff when the board and the state intermediate education unit find that:
  - A. Site staff therapists are needed to perform evaluations of children to ensure appropriate service plans;
  - B. Therapists serving children on a contractual basis are unable to provide required services within timelines mandated by the federal Indi-