

2021-2022 Work Plan for OPEGA Evaluations and Related Work

Updated for the GOC: 5/25/2023
(Updates noted in red)

Work Plan for OPEGA Evaluations (2023-2024)							
Evaluation Topic	General Scope	Request Presented	Project Approved by GOC	Scope/Parameters Approved	Target Report Date(s)	OPEGA Work Phase by Year	Scope / Parameters
GOC Approved Projects							
Child Protective Services	Phase 3: Reunification	7/14/2021	7/14/2021	8/11/2021; revised 7/20/2022		2022: Fieldwork; on hold 2023: On hold; return to field work	Click for Scope
Child Protective Services	Phase 4: Case file review of 4 child deaths (Rapid Review)	9/21/2022	9/21/2022	9/21/2022	Beginning 2023 Q1	2022: Fieldwork 2023: Fieldwork and Reporting	
Maine Veterans' Homes	Financial and accounting practices	2/10/2023	3/10/2023			2023: Preliminary Research	
Tax Expenditure Projects							
Shipbuilding Facility Credit	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	4/14/2023	2024 Q1		Click for Parameters
Paper Facility Credit	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	4/14/2023	2024 Q1		Click for Parameters
Major Business Headquarters Expansion Credit	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	4/14/2023	2024 Q4		Click for Parameters
Major Food Manufacturing Facility Credit	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	4/14/2023	2024 Q4		Click for Parameters
Information to Support 2023 Expedited Tax Expenditure Reviews: "Tax Fairness" Tax Expenditures	Information to support expedited evaluation of tax expenditures (3 MRSA §1000)	n/a	n/a	n/a	2023 Q3		
Annual Review of Tax Expenditure Review Category Assignment and Schedule: 2023	Process under 3 MRSA §998(3)	n/a	n/a	n/a	2023 Q3		

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Recently Completed Evaluations (2022-2023)							
Evaluation Topic	Report Presented	Public Comment	Work Session	GOC Vote	GOC Follow-up Activity	GOC Complete	Link to Report
Tax Benefits for Media Production Companies	3/24/2023	4/14/2023	4/28/2023	4/28/23 Endorsed	Pending GOC record of vote and supporting materials transmittal to Taxation Committee	✓	Click here for report
Child Protective Services Review: Final Report - CPS Investigations	3/25/2022	4/8/2022	4/8/2022	4/8/2022 Endorsed		<i>ongoing project</i>	Click here for report
Research Expense Tax Credit	3/11/2022	3/25/2022	4/8/2022	4/8/22 Endorsed	6/16/22 GOC record of vote and supporting materials sent to Taxation Committee of the 130th Legislature. GOC also transmitted a letter on 6/18/22 to the future 131st Taxation Committee seeking its consideration of OPEGA's report.	✓	Click here for report
Child Protective Services Review: Information Brief - Oversight of Maine's CPS System	1/21/2022	2/11/2022	3/11/2022	3/11/2022 Endorsed		<i>ongoing project</i>	Click here for report
Historic Rehabilitation Tax Credit	11/10/2021	1/21/2022	1/21/2022	1/21/2022 Endorsed	2/28/22 GOC record of vote and supporting materials (including 1/21/22 meeting summary) to Taxation Committee.	✓	Click for Report

New Requests (2023-2024)				
Evaluation Topic	Request Presented	GOC Vote(s)	GOC Activity & Notes	Status
Office of the Health Insurance Marketplace: CoverME.gov	2/10/2023		4/28/23: referred to HCIFS Committee; reserve future action pending follow up by HCIFS	pending
Office of State Fire Marshal	3/24/2023	3/24/2023 Preliminary Inquiry	Initial interview series to gather more information on the Fire Marshal's Office	in progress
Office for Family Independence, Department of Health and Human Services	4/14/2023	4/14/23 Preliminary Inquiry	4/14/23: Vote to send letter from GOC Chairs and Leads to DHHS with a list of questions regarding the concern of customer call wait times. 4/27/23: response received from DHHS	in progress

Upcoming Tax Projects		
		Planned Date
Employer Credit for Family and Medical Leave	Full evaluation of tax expenditure (3 MRSA §999)	2024/2025
Student Loan Repayment Tax Credit	Full evaluation of tax expenditure (3 MRSA §999)	2024/2025
Information to Support 2024 Expedited Tax Expenditure Reviews: "Charitable" and "Specific Policy Goals" Tax Expenditures	Information to support expedited evaluation of tax expenditures (3 MRSA §1000)	2024
Annual Review of Tax Expenditure Review Category Assignment and Schedule: 2024	Process under 3 MRSA §998(3)	2024