

## 2025-2026 Work Plan for OPEGA Evaluations and Related Work

Work Plan for OPEGA Evaluations (2025-2026)						
Evaluation Topic	General Scope	Request Presented	Project Approved by GOC	Scope/ Parameters Approved	OPEGA Work Phase by Year	Scope / Parameters
<b>GOC Approved Projects</b>						
Maine Veterans' Homes	Assessing MVH's internal controls over spending in relation to budgetary limits and related processes	2/10/2023	2/10/2023	9/20/2023	2023: Preliminary Inquiry 2024: Preliminary Research and Fieldwork 4/11/2025: Reported to GOC	<a href="#">Click for scope</a>
Office of Cannabis Policy	Conflict of interest concerns over contracting activity in the Office of Cannabis Policy	2/14/2025	2/14/2025	4/11/2025 (provisional scope)	2025: Preliminary Research, Fieldwork, and Reporting (expected)	<a href="#">Click for scope</a>
Department of Health and Human Services	Timeliness of payments by DHHS for foster children in daycare	2/28/2025	2/28/2025	4/11/2025 (provisional scope)	2025: Preliminary Research, Fieldwork, and Reporting (expected)	<a href="#">Click for scope</a>
Juniper Ridge Landfill	Questions about the operation of the Juniper Ridge Landfill	2/14/2025	2/14/2025	4/11/2025 (provisional scope)	2025: Planning & Preliminary Research (expected)	<a href="#">Click for scope</a>

<b>Tax Expenditure Projects</b>						
Major Business Headquarters Expansion Credit	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	4/18/2023	2024: Fieldwork 2025: Reporting	<a href="#">Click for parameters</a>
Major Food Manufacturing Facility Credit	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	4/18/2023	2024: Fieldwork 2025: On pause pending Certificate of Completion	<a href="#">Click for parameters</a>
Student Loan Repayment Tax Credit	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	Expected Spring 2025	2025: Expect to request moving review to 2027 to await data	
Deduction for Interest & Dividends on Maine State and Local Securities-- Individual Income Tax	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	Expected Spring 2025	2025: Fieldwork and Reporting	