## 2024-2025 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			
GOC Approved Projects									
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	Click for scope			
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)	Click for scope			
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)	Click for scope			
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)	Click for scope			

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