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)	<u>Click for</u> <u>scope</u>			
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)	<u>Click for</u> <u>scope</u>			

Tax Expenditure Projects										
Special Project- Student Loan Repayment Tax Credit	Special Project	n/a	5/9/2025	5/9/2025 (provisional scope)	2025: Fieldwork and Reporting					
Major Business Headquarters Expansion Credit	Full evaluation of tax expenditure (3 MRSA §999)	n/a	n/a	4/18/2023	2024: Fieldwork 2025: Reporting	Click for parameters				
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	Click for parameters				
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					