



---

# OPEGA Annual Report 2025

---

January  
2026

a report to the  
[Government Oversight Committee and the Legislature](#)  
from the  
[Office of Program Evaluation & Government Accountability](#)  
of the Maine State Legislature

### **Government Oversight Committee of the 132<sup>nd</sup> Legislature**

Senator Craig V. Hickman, Chair  
Senator Jill C. Duson  
Senator Bradlee T. Farrin  
Senator Stacey Guerin  
Senator Jeff Timberlake  
Senator Mike Tipping

Representative Anne-Marie Mastraccio, Chair  
Representative John M. Eder  
Representative Adam Lee  
Representative Michael H. Lemelin  
Representative Chad Perkins  
Representative Holly B. Stover

#### Committee Clerk

Jennifer Greiner  
Phone: (207) 287-1901  
Fax: (207) 287-1906

Mailing Address:  
Government Oversight Committee  
82 State House Station  
Augusta, Maine 04333-0082

### **Office of Program Evaluation & Government Accountability**

Director: Peter Schleck

Staff  
Matthew Kruk, Principal Analyst  
Jennifer Henderson, Senior Analyst  
Amy Gagne, Senior Analyst  
Kari Hojara, Senior Analyst  
Joel Lee, Analyst  
Lisa Plimpton, Analyst  
Hillary Risler, Analyst  
Jennifer Greiner, Administrative Secretary

Mailing Address:  
82 State House Station  
Augusta, Maine 04333-0082  
Phone: (207) 287-1901  
Fax: (207) 287-1906  
Web: <http://legislature.maine.gov/opega>

Requests for OPEGA reviews are considered by the Government Oversight Committee in accordance with a standard process. Requests must be made in writing and must be initiated or sponsored by a legislator. Individual legislators or citizens should review the process and FAQ that are posted on OPEGA's website at <http://legislature.maine.gov/opega/request-for-a-review>. There is also a form there to help facilitate the GOC's consideration of the request. Legislative committees can request reviews directly through a written communication to the Government Oversight Committee.

Copies of OPEGA's reports are free.

Reports are available in electronic format at:

<http://legislature.maine.gov/opega/opega-reports>

Hard copies may be obtained by contacting OPEGA at:

(207) 287-1901

PETER SCHLECK  
DIRECTOR



MAINE STATE LEGISLATURE  
OFFICE OF PROGRAM EVALUATION AND  
GOVERNMENT ACCOUNTABILITY

January 9, 2026

The Honorable Craig V. Hickman, Senate Chair  
The Honorable Anne-Marie Mastraccio, House Chair  
Members of the Government Oversight Committee  
82 State House Station  
Augusta, Maine 04333

The Honorable Matthea Elisabeth Larsen Daughtry, President of the Senate  
Members of the 132<sup>nd</sup> Maine Senate  
3 State House Station  
Augusta, Maine 04333

The Honorable Ryan D. Fecteau, Speaker of the House  
Members of the 132<sup>nd</sup> Maine House of Representatives  
2 State House Station  
Augusta, Maine 04333

Dear Government Oversight Committee Members, Senators and Representatives:

In accordance with 3 MRSA §995(4), I respectfully submit the Office of Program Evaluation and Government Accountability (OPEGA) Annual Report for 2025. OPEGA's service to the Legislature as an independent, non-partisan resource is meant to support the important role of legislative oversight and to help improve the performance of State government. We remain committed to serving Maine's legislators and citizens as a trusted source of objective, credible information.

Sincerely,

A handwritten signature in black ink that reads "Peter Schleck".  
Peter Schleck  
Director

cc: Darek M. Grant, Secretary of the Senate  
Robert B. Hunt, Clerk of the House

82 State House Station, Room 104 Cross Building  
Augusta, Maine 04333-0082  
TELEPHONE 207-287-1901 FAX: 207-287-1906

# Table of Contents

---

<b>About OPEGA</b>	<b>1</b>
<b>2025 Year in Review</b>	<b>2</b>
OPEGA Completed Three Projects and Began Work on Two Projects	2
OPEGA Completed Two Tax Expenditure Projects and Began Preliminary Work on Three Tax Expenditure Evaluations	2
<b>OPEGA Projects Completed in 2025</b>	<b>3</b>
Results of Information Gathering – Staff Safety at Riverview and Dorothea Dix Psychiatric Centers	3
Maine Veterans' Homes: Select Financial Operations	4
Office of Cannabis Policy: Identification and Management of Conflicts of Interest in Procurement	5
<b>Tax Expenditure Projects Completed in 2025</b>	<b>6</b>
Special Project: Select Information on the Student Loan Repayment Tax Credit	6
Evaluation of the Credit for Major Business Headquarters Expansions	7
<b>Projects in Progress</b>	<b>8</b>
Timeliness of Child Welfare Child Care Payments	8
Juniper Ridge Landfill	8
Three Tax Expenditure Evaluations	8
<b>Tax Expenditure Review Categorization Process and Additional Responsibilities</b>	<b>9</b>
Expenditure Categorization and Scheduling Process	9
Ongoing Work for OPEGA Tax Staff	9
<b>Activities Related to Past OPEGA Reports</b>	<b>10</b>
<b>Support to the Government Oversight Committee and the Legislature</b>	<b>11</b>
Staffing the Government Oversight Committee	11
Support for GOC Consideration of Review Requests	14
<b>OPEGA's Budget</b>	<b>17</b>

# About OPEGA

## History

The Office of Program Evaluation and Government Accountability (OPEGA) is a non-partisan, independent legislative office created by Public Law 2001, Chapter 702. OPEGA first became operational in January 2005. Its authorizing statute is 3 MRSA §§991-1002. Public Law 2015, Chapter 344 added evaluations of tax expenditures to OPEGA's responsibilities.

## Organization

OPEGA is part of an organizational arrangement within the Legislature that ensures both independence and accountability. This structure is critical to ensuring that OPEGA can perform its function in an environment as free of political influence and bias as possible.

The Legislative Council appoints the Director of OPEGA for a renewable five-year term and sets the Director's salary. OPEGA's activities are overseen by the Government Oversight Committee (GOC), a 12-member bi-partisan and bi-cameral committee appointed by legislative leaders according to Joint Rule. The GOC approves OPEGA's budget and annual work plan and monitors OPEGA's use of resources and performance.

## Staffing

OPEGA has an authorized permanent staff of nine full-time positions including the Director, the

Administrative Secretary, who also serves as the GOC Clerk, and a group of analysts, senior analysts and a principal analyst. Two of the analyst positions are devoted to tax expenditure evaluations, referred to in this report as the tax team.

## Function

OPEGA primarily supports legislative oversight by conducting independent program evaluations of State government as directed by the GOC. OPEGA also has authority to perform program evaluations of non-State entities that receive State funds or have been established to perform governmental functions. As legislators perform their oversight function, they often have questions about how policies are being implemented, how programs are being managed, how money is being spent and what results are being achieved.

The GOC and OPEGA address those questions from an unbiased perspective through rigorous program evaluations. The independence and authorities granted in the statute governing the GOC and OPEGA provide the Legislature with a valuable supplement to the oversight conducted by the policy committees. In addition, the GOC and OPEGA examine governmental programs and activities that cut across State agencies and span the jurisdictions of multiple policy committees.

The results of OPEGA's reviews are provided to legislators and the public through formal written reports and public presentations.

# 2025 Year in Review

---

## OPEGA Completed Three Projects and Began Work on Two Projects

OPEGA Projects Completed in 2025	Report Date
Information Gathering – Staff Safety at Riverview and Dorothea Dix Psychiatric Centers	2/14/25
Maine Veterans' Homes (MVH): Select Financial Operations	3/25/25
Office of Cannabis Policy: Identification and Management of Conflicts of Interest in Procurement	9/17/25
Projects in Progress	
DHHS: Timeliness of Child Welfare Child Care Payments	Expected early 2026
Juniper Ridge Landfill	To be determined
Projects Assigned	
Maine Seed Potato Certification Program	To be determined
Chelsea Foster/Kinship Care Placement (Child Protective Services)	

## OPEGA Completed Two Tax Expenditure Projects and Began Preliminary Work on Three Tax Expenditure Evaluations

Tax Expenditure Projects Completed in 2025	Report Date
Special Project: Select Information on the Student Loan Repayment Tax Credit and the Former Educational Opportunity Tax Credit	9/17/25
Evaluation of the Credit for Major Business Headquarters Expansions	11/19/25
Tax Expenditure Evaluations in Preliminary Work Stage	
Deductions for Interest and Dividends on Maine State and Local Securities	
Affordable Housing Tax Credit	To be determined
Maine Earned Income Tax Credit	

# OPEGA Projects Completed in 2025

---

## **Results of Information Gathering – Staff Safety at Riverview and Dorothea Dix Psychiatric Centers**

In 2023, the GOC considered a request for an OPEGA review of employee safety issues, staffing levels, and resources for workers at Riverview and Dorothea Dix Psychiatric Hospitals. The GOC corresponded with the HHS Committee, which pursued updated information from DHHS on staffing and safety measures at the facilities. A new request came to the GOC in 2024 for an OPEGA study on the injury rates of employees at the two facilities. In October 2024, the GOC voted to have OPEGA acquire and compile data regarding staffing and staff injuries at the two psychiatric hospitals. In addition to the data gathering, the GOC asked OPEGA to collect and compile staff and hospital administration perspectives on injuries and staff retention.

OPEGA conducted a survey of direct care staff at the two facilities which found:

- Staffing: Most survey respondents do not find staffing adequate. Departmental data supports that there are chronic nursing and mental health worker shortages at Riverview.
- Safety: Many respondents do feel safe at work. Injuries and assaults do occur, are a concern for workers, and can have major impacts.
- Training: Workers feel adequately trained. They have concerns about the training of peers.
- Injury Support: Workers think there are problems with support following injuries. There may be a disconnect between management and workers on this topic.
- Culture: Workers at both facilities—especially Riverview—have concerns about culture and management.

OPEGA worked with DHHS, Dorothea Dix and Riverview management to obtain data responsive to GOC areas of interest. The data pertain to staff injuries related to patient interactions, staffing ratios, staff vacancies, employee retention, and per diem and contract staff. Management described supports provided to staff following injuries and efforts to monitor effectiveness. Dorothea Dix management did not have critical concerns about direct care staffing, vacancies or retention, but acknowledged challenges with filling Registered Nurse vacancies. Leadership at Riverview is concerned about the ongoing workforce shortage, particularly of Registered Nurses, and said that they offer competitive wage and shift differentials. Both organizations described efforts to address these concerns.

## Maine Veterans' Homes: Select Financial Operations

In 2023, the GOC assigned OPEGA a review of Maine Veterans' Homes focused on:

- Internal controls over MVH spending on supplies and services, in relation to established budgetary limits;
- The relative timeliness of accounts payable accrual and processing; and
- The extent to which internal data (and data systems), including relating to purchasing, payroll, and human resources, adequately supports and informs MVH spending within established budgetary limits.

OPEGA learned that MVH had ongoing cash flow issues that prevented all bills from being paid as they were received and thus necessitated that MVH manage and control its accounts payable process to issue payments in a manner designed to ensure that services and the supply of goods critical to the care of residents were uninterrupted. Through interviews, policy review, and a focused analysis of sampled invoices and transactions, OPEGA identified several interrelated issues that directly contribute to some invoices or charges being paid more than once, and, ultimately, hinder MVH's ability to manage its cash flow.

### Issues Identified

- Decentralized accounts payable process challenges financial control.
- Lack of established policies for select areas—petty cash and store credit cards.
- Systems related issues and limitations cause irregular invoice processing.
- Existing accounts payable control deficiencies allow for human error.
- Staff not adhering to MVH's established accounts payable process.
- Ongoing cash flow issues exacerbate accounts payable process issues.
- Some expenses may not represent the best use of MVH resources and/or appear incongruent with cash flow issues.

### Recommendations

MVH should review its accounts payable process and make appropriate changes.

- MVH should establish a petty cash policy that is applicable to each of the homes and their various petty cash accounts.
- MVH should establish a policy governing the opening and use of charge or store credit cards/accounts, or, alternatively, transition the organization to procurement cards and establish a policy governing the use of procurement cards.
- MVH should establish a consistent naming system for generating invoices that allows for the detection of duplicate invoices and is consistent across both Central Office AP and the homes, as well as the purchasing and accounts payable software systems.
- MVH should strengthen existing Central Office AP procedures related to the processing of invoices, payments, and the accounting of invoice and payment reversals and credits.
- MVH should communicate the specifics of all newly created or revised policies and procedures and other process changes to MVH staff.
- MVH upper management should communicate to MVH staff the importance of adhering to established policies and procedures.

MVH should establish a policy specifying allowable uses of funds coded as "staff recognition expense."

## Office of Cannabis Policy: Identification and Management of Conflicts of Interest in Procurement

The Office of Cannabis Policy (OCP) is an agency within the Department of Administrative and Financial Services (DAFS). In February 2025, the GOC assigned a review of how standards and requirements have been applied in OCP to identify, disclose, manage, or mitigate potential or actual conflicts of interest in contracting activity since its inception. At the heart of the stated concern was that the OCP Director, prior to his tenure with the State, had a relationship at a company other than METRC with an individual who later worked at METRC during the METRC contract amendment process with OCP. The other company was Freedman & Koski, and the other individual was Lewis Koski. The OCP Director has described himself both as a friend of Lewis Koski, and as a co-founder of Freedman & Koski.

The report presents OPEGA's results in two parts:

1. The concern regarding whether there was an appearance of a conflict of interest between the Office of Cannabis Policy (OCP) Director and the State-contracted software company METRC; and
2. Overall conclusions, issues, and recommendations for improvement, based on OPEGA's
  - Consideration and analysis of relevant policies, processes, and practices; and
  - Review of five OCP procurements that occurred since the inception of the office in 2019.

With respect to concerns about a conflict of interest, OPEGA's review disclosed:

- The OCP Director, in his own words, had “never worked for, taken money from, or had a financial stake in METRC.”
- The OCP Director’s professional relationship with Lewis Koski ended over three years prior to commencement of the Director’s involvement in the METRC contract amendment process.
- While the OCP Director described himself to OPEGA as a co-founder of Freedman & Koski, he did not ever have any ownership or equity in the company. His role was limited to performing periodic consulting services, for which he was compensated on a contract basis.

### Issues Identified

- 1 There was no clear, formal written policy within DAFS outlining how a potential conflict of interest should be disclosed or managed in relation to OCP contracting activity.
- 2 There was a lack of adequate documentation of potential or actual conflicts of interest in instances in which such matters were identified and disclosed. The absence of an adequate written record can inhibit later review and assurance that such matters were handled appropriately

### Recommendations

- 1 OPEGA recommends that DAFS provide clear, thorough, formal guidance to agencies, including OCP, on how to identify, disclose, manage, or mitigate potential and actual conflicts of interest throughout contracting activities.
- 2 The conflict of interest policy should include both Office of State Procurement Services (OSPS) and agency roles and responsibilities regarding requirements for documentation and records retention of disclosures of conflicts of interest and abstentions from contracting activities based on actual or appearance of conflict of interest.

# Tax Expenditure Projects Completed in 2025

## Special Project: Select Information on the Student Loan Repayment Tax Credit

In May 2025, OPEGA proposed to the GOC a delay in the regularly scheduled evaluation of the Student Loan Repayment Tax Credit (SLRTC) until at least 2027 to await more program data. The GOC voted to delay the evaluation and directed OPEGA to begin a special project to collect select information about the SLRTC and a previous credit, the Educational Opportunity Tax Credit (EOTC). The project responded to four areas of inquiry with readily available information: 1) information on credit usage and fiscal impact; 2) how the design of the credit changed over time and may have impacted credit access, degree attainment, and revenue loss; 3) information on credit promotion; and 4) how Maine's credit compares to similar programs in other states. In response to the areas of inquiry, OPEGA reported to the GOC in September:

1) Maine Revenue Services provided OPEGA a summary of the total EOTC and SLRTC credits claimed between tax years 2016 and 2024. As more taxpayers became eligible to access the tax credit, it follows that credit claims, and consequently state revenue loss, would also increase (if newly eligible taxpayers choose to access the credit). Indeed, the state has seen a notable increase in claims, up from roughly \$15M claimed in tax year 2016 under the EOTC to roughly \$60M in tax year 2024 under the SLRTC.

Tax Year	Total Credit Used	# Returns That Benefit
2016	\$14,649,373	8,312
2017	\$19,079,996	9,978
2018	\$24,373,775	11,873
2019	\$30,578,030	14,593
2020	\$24,584,128	13,167
2021	\$22,432,330	9,325
2022	\$32,345,243	14,396
2023	\$45,181,500	25,992
2024	\$59,885,995	28,678

Source: Maine Revenue Service

2) The degree to which the credit's design is likely to impact degree attainment in Maine is unclear. This is partially due to challenges in teasing out the likelihood that a credit such as this is influencing taxpayer behavior rather than providing financial support for behavior that would happen regardless of the credit. The SLRTC may be better suited to increasing the number of degree holders in Maine versus increasing college attendance in the state—though other factors may also be important.

3) There are requirements for promotion of the credit in statute but there are no performance metrics associated with those requirements to assess program performance.

4) Many states have student loan forgiveness programs. They generally provide incentives for target professions in exchange for a term of service. Maine has similar programs in addition to the credit. OPEGA identified three states—Connecticut, Maryland, and Minnesota—that have similar broad student loan forgiveness tax credits.

## Evaluation of the Credit for Major Business Headquarters Expansions

The Credit for Major Business Headquarters Expansions (HQ Expansion Credit) was enacted in 2017 under Title 36 §5219-QQ. It is a refundable income tax credit of up to \$16M over 20 years for a business that makes a qualifying investment of \$35M to \$40M to expand or locate its corporate headquarters in Maine. The credit is capped annually at \$800,000 per certified project and is only available in tax years for which the participating business meets job growth requirements. The Department of Economic and Community Development (DECD) and Maine Revenue Services (MRS) jointly administer the credit, and both agencies' administrative costs are small enough to absorb within existing resources.

### The HQ Expansion Credit Is Used by One Business, although Its Cap Allowed for More Participation

The HQ Expansion Credit's requirements create a fairly narrow field of businesses that could qualify, but they do not necessarily limit participation to a single Maine business. While few other businesses currently headquartered in Maine may have been able to meet the credit's requirements, many out-of-state businesses could presumably have met the requirements by moving their headquarters into Maine. Despite this, only one business accessed the credit—IDEXX Laboratories, Inc. Consequently, \$24M in refundable income tax credit was left unused when the window for qualifying investment closed on December 31, 2022.

### The Sole Credit User Invested a Total of \$72.5M to Expand Its HQs and Has Met Job Growth Requirements

Along with \$40M in qualified investment, IDEXX invested another \$32.5M, for a total investment of \$72.5M to expand its HQ facility in Maine. Requirements for job growth have been met to date, with 325 employees added so far. To claim the full amount of HQ Expansion Credit, IDEXX will need to continue to grow its Maine employment by another 475 new hires by the year 2030—for a total of 800 new jobs—and will have to maintain that level of employment through 2040. OPEGA notes that it is unclear how the HQ Expansion Credit may have impacted the timing, magnitude, or nature of the company's investment or employment, because many factors influence business decisions, and the relative importance of incentives like this credit among other factors is often not visible from outside the company.

### Recommendations from OPEGA's Evaluation

Because the period for qualifying investment under the HQ Expansion Credit has passed, no future applications for the credit are expected. Consequently, OPEGA did not consider opportunities to improve the application and approval process. Instead, our recommendations focus on how design of similar future incentives might be improved and how ongoing data collection could better support oversight.

#### Recommendations

- 1 The Legislature May Want to Consider Other Tools for Providing Incentives to Single Entities in the Future
- 2 The Legislature May Want to Consider Approaches to Increase Transparency Around Use of Multiple Incentives

# Projects in Progress

---

During 2025, OPEGA began work on two evaluation projects and preliminary work on three tax expenditure evaluations.

## **Timeliness of Child Welfare Child Care Payments**

In February 2025, the GOC assigned OPEGA a review of timeliness of child welfare child care payments. The scope of work includes:

1. By what standards and requirements is the timeliness of DHHS payments for foster children in day care measured and managed; and
2. How has DHHS performed relative to any standards and requirements (or in their absence) and as indicated by sampling and testing for performance timeframes chosen by OPEGA.

Field work on this project began in March. OPEGA expects to present its report to the GOC early in 2026.

## **Juniper Ridge Landfill**

In February 2025, the GOC assigned OPEGA a review involving Juniper Ridge Landfill. The approved scope of work for the project is:

1. “How do appropriate elements of Maine government oversee Juniper Ridge as a state-owned, contractor-operated landfill with respect to standards and requirements for:
  - a. Contracting activity (including any authorized exceptions);
  - b. Site expansion or consideration of alternative sites; and
  - c. Environmental considerations, focused on best practices in solid waste disposal.
2. How do appropriate elements of Maine government measure and seek to ensure that Juniper Ridge otherwise operates in the “best interest” of the state.

OPEGA is in the early stages of work on this project. The completion date is to be determined.

## **Three Tax Expenditure Evaluations**

OPEGA staff conducted preliminary work on three tax expenditures:

1. Deductions for Interest and Dividends on Maine State and Local Securities,
2. The Affordable Housing Tax Credit, and
3. The Maine Earned Income Tax Credit.

Staff proposed parameters for these evaluations and the GOC heard public comment on the proposals in December 2025. The GOC will take the parameters up for approval in early 2026 after receiving input from the Taxation Committee.

# Tax Expenditure Review Categorization Process and Additional Responsibilities

---

## Expenditure Categorization and Scheduling Process

Each year the GOC reviews and makes “any necessary adjustments to the review category assignments and schedule” according to 3 MRS §998(3). Statute dictates that this annual review shall be conducted by October 1 of each year, in consultation with the Taxation Committee. The GOC’s annual process builds on the work of previous Committees by reviewing the categorization of tax expenditures and the schedule of reviews, with a focus on any changes in the previous year that indicate expenditures should be added, removed or re-categorized.

At its October 15<sup>h</sup> meeting, OPEGA provided the GOC with proposed 2025 categorization changes and the proposed schedule for full evaluations to be completed. The GOC voted unanimously to accept OPEGA’s recommended changes and schedule with the addition that the Credit for Affordable Housing was moved up in the review schedule to ensure an evaluation ahead of the 2028 sunset of that credit. OPEGA’s recommendations can be found here: <https://www.legislature.maine.gov/doc/12024>

The final approved tax evaluation schedule can be found here: <https://www.legislature.maine.gov/doc/12021>

## Ongoing Work for OPEGA Tax Staff

PL 2023, Ch. 417 made adjustments to the tax expenditure review process that had impacts on OPEGA tax expenditure analysts’ activities. The legislation enacted 3 MRS §998(6) which creates “limited analysis projects” to be completed by OPEGA. The Taxation Committee can request that the GOC approve OPEGA staff to complete up to two projects per session. The projects are to be based upon readily available data and submitted to the GOC and the Taxation Committee within 30 days of GOC approval. Projects were able to be requested starting in 2024, but OPEGA received no project requests in 2024 or 2025. OPEGA may be tasked with these projects in future years, requiring staff resources during the legislative session.

The same legislation also enacted 3 MRS §1002 which requires that certain tax expenditure legislation be evaluated by the Taxation Committee, in consultation with OPEGA, before being enacted. When policy committees process bills that contain tax expenditures that are supported by a majority of members, they are directed to send those bills to the Taxation Committee for consideration. For bills that are determined to create tax expenditures likely to receive a full evaluation by OPEGA, the Taxation Committee, in consultation with OPEGA, evaluates whether the proposal:

- Identifies purposes and goals for the expenditure;
- Identifies data/information necessary for evaluation, and the agency responsible for its collection;
- Requires applicable data be reported to OPEGA; and
- Provides the framework for OPEGA to evaluate the expenditure under 3 MRS §999.

After this process, the Taxation Committee reports recommendations for bill amendments to the policy committee if needed. In 2025, OPEGA was not formally consulted on any tax expenditure legislation during session but provided briefings on the process to three legislative committees. OPEGA may be consulted in this capacity in future years.

# Activities Related to Past OPEGA Reports

---

At times the work of the GOC includes following up on past OPEGA reviews by asking for updates or additional information. The GOC takes these actions to ensure that opportunities for improvement are addressed, and OPEGA staff facilitate and support these monitoring activities. OPEGA also makes itself available to the Taxation Committee, including at work sessions, when bills are processed related to OPEGA's tax evaluations.

## **Tax Expenditure Review Process Orientations**

OPEGA tax team staff made presentations about changes to Maine's tax expenditure review process to the Appropriations and Financial Affairs, Housing and Economic Development, and Taxation Committees of the Legislature in February and March 2025. In October 2025, they presented the proposed categorization changes and schedule for full tax expenditure evaluations to be completed to the Taxation Committee.

## **OPEGA Director Briefing: Oversight of Child Protective Services, 2018-Present**

The OPEGA Director presented an overview of OPEGA's work on child protective services since 2018 to the GOC at its May 9 meeting.

## **NLPES 2025 Certificate of Impact: Evaluation of the Research Expense Tax Credit (R&D Credit)**

OPEGA also promotes its and the GOC's work by submitting reports for consideration for recognition to the National Legislative Program Evaluation Society (NLPES) through the National Conference of State Legislatures. OPEGA was awarded a 2025 NLPES Certificate of Impact. The panel of judges on the NLPES Awards Subcommittee determined that the *Evaluation of the Research Expense Tax Credit (R&D Credit)* report resulted in documented program improvements and legislative impacts. The award was presented to OPEGA at the 2025 NLPES Professional Development Seminar in Helena, Montana.

# Support to the Government Oversight Committee and the Legislature

In addition to evaluation work, OPEGA staff also support the GOC by preparing materials for GOC meetings and at times also provide presentations to other Legislative entities. OPEGA also receives and processes review requests for the GOC's consideration.

## Staffing the Government Oversight Committee

OPEGA supported the Government Oversight Committee during the Committee's 12 meetings of 2025 as well as two visits by Committee members to Riverview Psychiatric Center in July. The meeting dates, topics covered, and links to related meeting minutes are provided in the table below. Video recordings of the meetings can be found by navigating to the desired date at: <https://legislature.maine.gov/Video/#220>.

2025 Meetings of the Government Oversight Committee		
Meeting	Topics Covered	Meeting Summary
January 10	<ul style="list-style-type: none"> <li>Committee Orientation</li> <li>Executive Session to Discuss the Law Court Decision in GOC v. DHHS, concerning GOC efforts to enforce a subpoena to compel production of child protection records</li> <li>Presentation of 2024 Annual Report by the Child Welfare Ombudsman</li> <li>OPEGA Report Presentation: <i>OPEGA Annual Report 2024</i></li> </ul>	<a href="https://legislature.maine.gov/doc/11399">https://legislature.maine.gov/doc/11399</a>
January 24	<ul style="list-style-type: none"> <li>Committee Orientation Continued: Levin Center for Oversight and Democracy; OPEGA Tax Team</li> <li>Discussion of Committee Rules</li> </ul>	<a href="https://legislature.maine.gov/doc/11565">https://legislature.maine.gov/doc/11565</a>
February 14	<ul style="list-style-type: none"> <li>Approval of Committee Rules</li> <li>Review Requests: Office of Cannabis Policy; election integrity; administration of the Low Income Heating Assistance Program by Maine Housing Authority; Juniper Ridge Landfill</li> <li>OPEGA Special Project Presentation: <i>Results of Information Gathering – Staff Safety at Riverview and Dorothea Dix Psychiatric Centers</i></li> </ul>	<a href="https://legislature.maine.gov/doc/11612">https://legislature.maine.gov/doc/11612</a>
February 28	<ul style="list-style-type: none"> <li>Discussion of Staff Safety at Riverview and Dorothea Dix Psychiatric Centers</li> <li>Review Request: DHHS Processing of Child Care Payments for Foster Children</li> </ul>	<a href="https://legislature.maine.gov/doc/11695">https://legislature.maine.gov/doc/11695</a>
March 28	<ul style="list-style-type: none"> <li>Presentation by Maine Housing Authority Director and Committee Discussion of Home Energy Assistance Program</li> <li>OPEGA Report Presentation: <i>Maine Veterans' Homes - Select Financial Operations</i></li> <li>Director presentation of OPEGA Budget for 2026-2027</li> </ul>	<a href="https://legislature.maine.gov/doc/11738">https://legislature.maine.gov/doc/11738</a>

## 2025 Meetings of the Government Oversight Committee

Meeting	Topics Covered	Meeting Summary
April 11	<ul style="list-style-type: none"> <li>• Presentation on Blue Ribbon Commission to Study Organization and Service Delivery by DHHS</li> <li>• Discussion of Payments to Maine Veterans' Homes with DHHS Deputy Commissioner Benjamin Mann</li> <li>• Public Hearing: <i>Maine Veterans' Homes – Select Financial Operations</i></li> <li>• OPEGA Briefing and GOC Discussion with DHHS about Riverview and Dorothea Dix Psychiatric Centers Staffing and Staff Safety</li> <li>• Discussion with OPEGA Director about Provisional Scopes of Work for Cannabis Conflict Concerns, Child Welfare Child Care Payments Timeliness, and Juniper Ridge Landfill</li> </ul>	<a href="https://legislature.maine.gov/doc/11760">https://legislature.maine.gov/doc/11760</a>
April 25	<ul style="list-style-type: none"> <li>• DHHS Child Care Payments for Foster Children: GOC Discussion with OCFS Director</li> <li>• Public Access Ombudsman Presentation about FOAA Request for Records Concerning DHHS Foster Care Child Care Payments</li> <li>• Work Session: <i>Maine Veterans' Homes - Select Financial Operations</i></li> </ul>	<a href="https://legislature.maine.gov/doc/11798">https://legislature.maine.gov/doc/11798</a>
May 9	<ul style="list-style-type: none"> <li>• Single State Audit Results for Fiscal Year 2024: Discussion with State Auditor Dunlap</li> <li>• Maine Housing Authority Response to Committee Questions on Home Energy Assistance Program</li> <li>• OPEGA Tax Team Update</li> <li>• OPEGA Director Briefing: Oversight of Child Protective Services, 2018-Present</li> </ul>	<a href="https://legislature.maine.gov/doc/11964">https://legislature.maine.gov/doc/11964</a>
July 24 & 30	<ul style="list-style-type: none"> <li>• Visits to Riverview Psychiatric Center</li> </ul>	N/A
September 17	<ul style="list-style-type: none"> <li>• OPEGA Special Project Presentation: <i>Student Loan Repayment Tax Credit</i></li> <li>• Annual Tax Expenditure Review Categorization &amp; Scheduling</li> <li>• OPEGA Report Presentation: <i>Office of Cannabis Policy: Identification and Management of Conflicts of Interest in Procurement</i></li> <li>• Further Discussion with State Auditor on Single Audit Findings</li> <li>• Review Requests: Maine Seed Potato Certification Program; DHHS Handling of Chelsea Foster Care/Kinship Placement; DHHS Response to FOAA Request; Possible Retaliation by DHHS and DOE against Tiny Tykes Daycare</li> </ul>	<a href="https://legislature.maine.gov/doc/12019">https://legislature.maine.gov/doc/12019</a>
October 15	<ul style="list-style-type: none"> <li>• Annual Tax Expenditure Review Categorization &amp; Scheduling</li> <li>• Public Hearing: <i>Office of Cannabis Policy: Identification and Management of Conflicts of Interest in Procurement</i></li> <li>• Discussion with DHHS Commissioner about the Cost of FOAA Requests</li> </ul>	<a href="https://legislature.maine.gov/doc/12103">https://legislature.maine.gov/doc/12103</a>

## 2025 Meetings of the Government Oversight Committee

Meeting	Topics Covered	Meeting Summary
November 19	<ul style="list-style-type: none"> <li>• DHHS Response to Cost of FOAA Request; GOC Letter to and Response from Right to Know Advisory Council</li> <li>• Review Request: Circumstances Under Which Non-Authorized Non-Citizens May Have Obtained Maine Driving Credentials</li> <li>• OPEGA Report Presentation: <i>Evaluation of the Credit for Major Business Headquarters Expansions</i></li> <li>• Work Session: <i>Office of Cannabis Policy: Identification and Management of Conflicts of Interest in Procurement</i></li> </ul>	<a href="https://legislature.maine.gov/doc/12170">https://legislature.maine.gov/doc/12170</a>
December 17	<ul style="list-style-type: none"> <li>• Discussion with representatives from the Office of the Secretary of State about criteria for obtaining Maine driving credentials</li> <li>• Public Hearing and Work Session: <i>Evaluation of the Credit for Major Business Headquarters Expansions</i>. Discussion about introducing legislation to address availability and transparency of data on use of multiple tax incentives.</li> <li>• Review and approval of proposed parameters for OPEGA's next three tax expenditure reviews</li> <li>• Discussion, amendments and approval of proposed scope of work for OPEGA's review of the Maine Seed Potato Certification Program</li> </ul>	[meeting summary not yet available]

## Support for GOC Consideration of Review Requests

OPEGA receives review requests routinely from members of the public and legislators. In some cases, OPEGA works to help interested parties put together a formal review request, which must be sponsored by a legislator, for Committee consideration.

2025 Review Requests Considered by the GOC	
<b>Appearance of Conflict of Interest in Contracting at the Office of Cannabis Policy (OCP); Missing OCP Annual Reports</b>	<p><b>Initial Request Date</b> February 14</p> <p><b>Sponsors</b> Representative Boyer; Representative Perkins</p> <p><b>Description</b> Two separate requests regarding: 1) Appearance of a conflict of interest in contracting at OCP; and 2) DAFS staff handling of required OCP annual reports</p> <p><b>Disposition</b> The GOC voted to add an investigation into conflicts of interest in contracting at OCP to OEPGA's work plan</p>
<b>Election Integrity</b>	<p><b>Initial Request Date</b> February 14</p> <p><b>Sponsors</b> Representative Perkins</p> <p><b>Description</b> The request referenced an October 2024 letter from Representative Arata and former Senator Keim asking for a review of election integrity, prompted by a journalist obtaining records suggesting that noncitizens had registered to vote and voted.</p> <p><b>Disposition</b> The GOC voted to forward a summary of its discussion about election integrity concerns to the Attorney General and the Secretary of State.</p>
<b>Home Energy Assistance Program</b>	<p><b>Initial Request Date</b> February 14</p> <p><b>Sponsor</b> Representative Perkins</p> <p><b>Description</b> Request for review of the administration of federal Low Income Heating Assistance Program funds</p> <p><b>Disposition</b> The GOC met with leaders of the Maine Housing Authority at the March 28 and May 9 meetings.</p>
<b>Juniper Ridge Landfill</b>	<p><b>Initial Request Date</b> February 14</p> <p><b>Sponsors</b> Senators Bennett and Tipping</p> <p><b>Description</b> Request for an investigation into the Juniper Ridge Landfill and the awarding of public contracts to waste management companies</p> <p><b>Disposition</b> The GOC voted to add this review to OEPGA's work plan.</p>

## 2025 Review Requests Considered by the GOC

<b>DHHS Processing of Child Welfare Child Care Payments and Response to a FOAA Request from the Media</b>	<p><b>Initial Request Date</b> February 28</p> <p><b>Sponsors</b> Senators Timberlake, Farrin, and Bennett</p> <p><b>Description</b> Request for a review of late payments by OCFS to child care providers caring for children in state custody and an investigation of DHHS's FOAA response to requests by the media for daycare invoices</p> <p><b>Disposition</b> On the DHHS FOAA response, the GOC met with the Public Access Ombudsman on April 25. The GOC voted to add a review of timeliness of child welfare child care payments to OPEGA's work plan.</p>
<b>Maine Seed Potato Certification Program</b>	<p><b>Initial Request Date</b> September 17</p> <p><b>Sponsors</b> Judiciary Committee members</p> <p><b>Description</b> The Judiciary Committee sent GOC a letter describing two recent requests to sue the state for damages due to problems with potato seeds and requesting a review of possible systemic problems with the Maine Seed Potato Certification Program.</p> <p><b>Disposition</b> The GOC voted to add this review to OPEGA's work plan.</p>
<b>DHHS Handling of Chelsea Foster Care/Kinship Placement</b>	<p><b>Initial Request Date</b> September 17</p> <p><b>Sponsors</b> Representative Lemelin; Senators Farrin, Stewart and Timberlake</p> <p><b>Description</b> Two separate requests for review of OCFS handling of a case in which a minor in its custody allegedly murdered two members of the household of their kinship foster placement</p> <p><b>Disposition</b> The GOC voted to add this to OPEGA's work plan.</p>
<b>DHHS Response to FOAA Request</b>	<p><b>Initial Request Date</b> September 17</p> <p><b>Sponsors</b> Senators Farrin and Timberlake</p> <p><b>Description</b> Request for review of DHHS response to an individual's FOAA request</p> <p><b>Disposition</b> The GOC discussed this with the DHHS Commissioner at its November 19 meeting and sent a letter to the Right to Know Advisory Committee asking about possible use of AI tools for fulfilling FOAA requests.</p>

**2025 Review Requests Considered by the GOC**

<b>Possible Retaliation by DHHS and DOE against Tiny Tykes Daycare</b>	<b>Initial Request Date</b> September 17 <b>Sponsors</b> Representative White <b>Description</b> Request for a review of possible retaliation by DHHS and DOE against Tiny Tykes Daycare <b>Disposition</b> No vote
<b>Non-Authorized Non-Citizens Obtaining Maine Drivers Licenses</b>	<b>Initial Request Date</b> November 19 <b>Sponsors</b> Senator Bickford, Representative Amy Arata <b>Description</b> Request for investigation into concerns about noncitizens who are not authorized to be present or to remain in the U.S. obtaining Maine driving credentials. <b>Disposition</b> The GOC invited the Secretary of State to discuss these concerns at its December 17 meeting.

## OPEGA's Budget

---

The following table shows OPEGA's general fund budget and actual expenditures for the past three fiscal years. The FY 2026 numbers are incomplete (July 1 to November 30, 2025).

OPEGA's Budget and Expenditures by Fiscal Year			
	FY2024	FY2025	FY2026 <sup>1</sup>
Total General Fund budget	\$1,837,028	\$1,492,750	\$1,777,959
Total General Fund dollars expended	\$1,716,477	\$1,480,854	\$664,316
Dollar variance of expenditures to budget	-\$120,551	-\$11,896	-\$1,113,643
% variance of expenditures to budget	-7%	-1%	-63%

Prior year balances:

Personal Services -	\$ 695,545
All Other -	\$ 677,010
Total -	\$1,372,555

The prior year balances have accumulated over several years. Balances in personal services are due to health premium holidays, lower than projected premium rates for health insurance, staff vacancies, and changes in staff. Balances in the “All Other” line are mostly due to unused funds intended for hiring consultants.

---

<sup>1</sup> Fiscal Year 2026 ends June 30, 2026.