



SEN. NATHAN LIBBY, SENATE CHAIR
REP. GENEVIEVE MCDONALD, HOUSE CHAIR

MEMBERS:

SEN. LISA KEIM
SEN. DONNA BAILEY
SEN. RICHARD BENNETT
SEN. SUSAN DESCHAMBAULT
SEN. JEFFREY TIMBERLAKE
REP. KATHLEEN R.J. DILLINGHAM
REP. AMY ARATA
REP. H. SAWIN MILLETT, JR.
REP. MARGARET O'NEIL
REP. HOLLY STOVER

MAINE STATE LEGISLATURE
GOVERNMENT OVERSIGHT COMMITTEE

MEETING SUMMARY

March 26, 2021

Accepted 4-9-23

Call to Order

The Chair, Sen. Libby, called the electronically conducted Government Oversight Committee to order at 9:04 a.m.

Sen. Libby summarized the process for the electronic meeting.

The Committee welcomed Sen. Deschambault to the GOC. She is replacing Sen. Vitelli.

ATTENDANCE

Senators: Sen. Libby, Sen. Keim, Sen. Bailey, Sen. Bennett, Sen. Deschambault and Sen. Timberlake

Representatives: Rep. McDonald, Rep. Arata, Rep. Millett and Rep. Stover
Joining the meeting in progress: Rep. O'Neil
Absent: Rep. Dillingham

Legislative Officers and Staff: Lucia Nixon, Director, OPEGA
Matthew Kruk, Principal Analyst, OPEGA
Amy Gagne, Senior Analyst, OPEGA
Etta Connors, Adm. Secretary, OPEGA/Clerk, GOC

Executive Branch Officers and Staff Providing Information to the Committee: Christine Alberi, Child Welfare Ombudsman
Matthew Dunlap, State Auditor

Introduction of Committee Members

The members of the Government Oversight Committee introduced themselves.

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Summary of March 12, 2021 GOC Meeting

The Meeting Summary of March 12, 2021 was accepted as written.

New Business

- **OPEGA FY 2022-23 Budget: presentation for consideration and approval by GOC**

Director Nixon summarized OPEGA's FY 2022-23 Budget. She explained that there is a Personal Services line and an All Other line in the overall Legislative Budget for OPEGA. It is required, by statute, that OPEGA's budget get presented to the GOC for consideration and approval and that is done in the Spring of the First Regular Session.

Rep. Millett wanted to confirm that the numbers outlined by Director Nixon are included in the majority budget that will be presented next week. He said the irony is that the Appropriations and Financial Affairs (AFA) Committee has not had a public hearing on the Legislature's portion of the budget, nor has there been any discussion of report backs, but said the baseline numbers that will be in the majority budget next week do conform with the numbers as presented at this meeting by Director Nixon.

Sen. Keim asked what longevity pay was? Director Nixon said it is an adjustment that goes to State employees who have been employed for a certain expended duration of time. She will get back to Sen. Keim on what the years are in order to qualify for longevity pay.

Motion: That the Government Oversight Committee approved OPEGA's FY 2022-23 Budget as presented to the Committee. (Motion by Rep. McDonald, second by Rep. O'Neil, motion passed by unanimous vote 11-0, 1 member absent).

- **Request for Review of Department of Administrative and Financial Affairs (DAFS) Workday Maine Project**

Sen. Libby recognized Rep. Justin Fecteau, who has requested a review of DAFS's Workday Maine. He explained that following Rep. Fecteau's presentation of his review request, the Committee will have the opportunity to discuss his request, can ask follow-up questions to consider what further action they would like to take on the request. The Committee can take no further actions, refer the request to the policy committee of jurisdiction or request additional information from OPEGA or State agencies before making a final decision. They could also request that OPEGA conduct some limited research and respond directly to the requestor, could add the review to the Stand-by List of projects on the Work Plan, could vote to add it to the Work Plan for the current biennium or could vote to add the topic to the Work Plan as an immediate review. (A copy of OPEGA's Review Request Summary, Rep. Fecteau's letter to OPEGA and his letter to the GOC are attached to the Meeting Summary.)

Rep. Fecteau said on March 4, 2021 he reached out to the GOC regarding his concerns surrounding DAFS's Workday initiative. In his letter he reported what he stated at the AFA Committee's work session. The issues he brought to light are two-fold concerning both fiscal and misconduct issues. He previously described the fiscal issues as fraud, waste and abuse and reached that conclusion after leaning more of the details of the amount of money previously spent, length of time spent on the project, development and delays in implementation of the program and leadership, contractor and employee turnover. The Workday contractors walked off the site and the request of large amounts of proposed expenditures in the Supplemental and Biennial Budgets for Workday.

On March 8th the Portland Press Herald reported on the story and with that article, the following became clear – the State is threatening to terminate the contract and demand a refund of \$21 million after the contractor walked off the job in February. DAFS hired a third-party contractor to conduct an independent assessment of the project. When the State communicated their concerns from the assessment, Workday responded by pausing all of their work on February 12, 2021. The State also sent a letter to the Company giving them 30 days to remedy the situation. The sexual misconduct allegations had been unknown to DAFS.

On March 9th the Portland Press Herald reported on the story for a second time. In that article the following became clear: Baltimore and Denver have had issues with Workday. DAFS stated that Workday shortfalls included “failure to deliver adequate labor costs and ad hoc reporting solutions to meet certain expectations in the agreed upon statement of work and operating in bad faith.”

On March 10th Rep. Fecteau completed a form to consider a possible investigation with OPEGA and expected his request information has been shared with the members of the GOC. As to the allegations of sexual misconduct, he was informed that formal complaints have been submitted and an investigation has been launched. Given all that has become clear and the lack of information that has been shared by DAFS with law makers, even though they have been given many opportunities to discuss Workday initiatives during the Supplemental Budget process, he is requesting a full, complete and independent investigation regarding Workday. He believes the toxic work environment surrounding the Workday program has been a waste of taxpayer funds and puts State personnel at risk, even though the modernization of the Human Resources’ (HR) system is much needed.

Rep. McDonald asked for a more thorough explanation of what Workday is.

Director Nixon said Workday is a Human Resource’s Management System. The State has a mainframe payroll only system that uses a very archaic programming language of which there is only two State employees still remaining that are versed in that programming language. Five years ago, the State went out to bid for a comprehensive HR management system and those are referred to as HRMS to replace the payroll only system. Currently, there is a payroll only system and then there are a bunch of others called shadow systems and the different systems have to interface. The State wished to modernized its HR practices so they went out to bid and initially contracted with one company to do this work and had a go live date of 2018. That contract was terminated for lack of delivery of the product and, at that time, the State went back out to bid and contracted with Workday with an initial go live date of 2020. That go live date has been revised to 2022. Workday is a software platform that covers HR and related financial functions. Clients of Workday pay a subscription fee per user for it. Workday is also a company that offers consulting and professional services to implement the software. Workday is both a software product and a company. As Rep. Fecteau mentioned, Workday did pause all of its work for the State of Maine on February 12th and DAFS issued a Notice of Termination late in February with an effective date of March 26, 2021.

Rep. Arata said Workday is a cloud based system and usually such systems are easy to use. The programming is done somewhere else. She does not understand why Maine’s Workday system is so difficult. If you receive dental insurance through the State, at the bottom of their bill it states that you cannot pay in advance because Workday is about to be implemented. She has seen that note since she has been a legislator and would like to learn more about Workday because it has gone significantly over budget and is yet to be implemented.

Rep. Millett noted in OPEGA’s Summary that DAFS has hired a third party to conduct an independent assessment of the project and the review request has identified a number of issues, but the summary and review request still does not convey a lot of information to the GOC. Secondly, the Office of the Attorney General (AG) is currently reviewing and handling the contract dispute. He asked if Director Nixon could give the Committee more information about those two separate inquiries. Also, without getting into names or specifics, Rep. Fecteau has mentioned sexual misconduct and harassment issues, that don’t appear in OPEGA’s summary

document, for reasons he would probably agree are obvious, but asked if the Director could comment generically, or otherwise, on what she knows and what those two independent inquiries are looking at specifically.

Director Nixon did not know a lot about either of the two independent inquiries, but said at this stage OPEGA is receiving the request and just getting publicly available information. OPEGA can follow-up with additional information if the GOC wishes. It is her understanding that DAFS hired a third party earlier this year, but it is not a publicly available document to her knowledge. The results of this independent evaluation were reported in the press. She does not know the name of the contractor or have a copy of the report.

In terms of the AG, again she can't comment on any of the specifics because she does not have any of them, except that she knows that DAFS has initiated notice of termination with a request for repayment and that has been referred to the AG. This is now a legal contracting matter between the State and the vendor, so that is in the purview of the AG. She does not have any further information on that. She also had no additional information on the question of sexual misconduct. It was her understanding from Rep. Fecteau's follow-up communication with her, the focus of his request to the GOC was on the fiscal and contract management issues.

Sen. Libby asked Rep. Fecteau if Director Nixon's statement was a fair assessment of the change in the request for review from March 4 to March 10, 2021. Rep. Fecteau said he was informed that the GOC was not the purview to handle sexual misconduct HR types of requests, so that is why the majority of his request to the GOC is of a fiscal concern. That is not to say that the review request regarding the sexual misconduct is not valid or important, but he was under the assumption that sexual misconduct was not under the purview of the GOC.

Sen. Bennett thanked Rep. Fecteau for bringing this matter to the Committee and it is the sort of inquiry he was hoping the GOC would be pursuing and one of the reasons he requested to be on this Committee. He noted that it has been six years since DAFS's original bid went out to fix their outdated HR system and two Administrations seemed to have had problems with this. He said Workday is demanding legislative oversight at some level and he would be in favor of digging a little deeper.

Sen. Keim agreed with Sen. Bennett and said the GOC needs to look at why Workday seems to be ongoing and not fulfilling their obligations to the State.

Sen. Libby said in Rep. Fecteau's second letter he provided a number of areas where he is seeking some additional information from DAFS. He understands Rep. Fecteau had some conversations, at the Committee level, with DAFS during the Supplement Budget process and asked if he has made these requests for information in writing to DAFS since the Supplement Budget hearing? Rep. Fecteau said Director Nixon did reach out to him on March 9th and it was his understanding that the appropriate process to go through when requesting a GOC review was to fill out OPEGA's request for a review form. He thought he was following the correct procedure by going through this official form after reaching out to GOC. He did not want to muddy up the waters by contacting DAFS directly if this was the formal procedure to do that, so no, he has not contacted DAFS.

Sen. Libby said he asked Rep. Fecteau that question because before the GOC tasks OPEGA staff with doing a lot of leg work and additional research to gather information, they try to exhaust all the other options for gathering materials and that was the purpose of his question.

Sen. Libby noted in Rep. Fecteau's March 10th letter he said he talked with folks with knowledge and history of the program and asked if those are individuals who would be willing to provide information in writing to him, to OPEGA or is it a situation where the individuals would prefer confidentiality. Rep. Fecteau said it is his understanding that most of the individuals would like to remain confidential. He asked some to submit formal

complaints, mostly on the sexual misconduct side, but as of now, he has been given no indication that they want to participate in an open manner.

Sen. Libby asked Rep. Fecteau if his primary concern for the GOC is of a financial and contract oversight with the HR matters not being included in the review request, and also if Rep. Fecteau would agree the AG is involved in contract dispute and litigation so that piece is also not part of his request to the GOC. Rep. Fecteau said that is correct and is an accurate statement.

Sen. Libby said it appears the Committee is interested in trying to gather some information and perhaps a starting point would be for the Chairs to send a letter to DAFS summarizing some of the requests that Rep. Fecteau has made. The Chairs could draft that letter on behalf of the Committee and ask that they respond and provide documents and, if appropriate, participate in a Committee discussion at the next meeting. He said this action is not committing fully to having OPEGA staff divert their attention from other projects. This would be a shorter step to get information to the GOC. He asked other Committee members what they thought of this suggestion.

Rep. McDonald supported writing a letter to DAFS. She would ask in the letter that DAFS include some of the history of how they got to where they are. She would like to know the reasons why the contractors did not work out.

Rep. Arata said she was at the AFA Committee meeting where Rep. Fecteau asked for information from DAFS so feels he has already taken that step and the answer was not sufficient. She wondered if there was another level the Committee could take the request to. Perhaps another option is for the GOC to ask for a preliminary investigation by OPEGA.

Sen. Libby said that is an option, but in his view and experience, the GOC escalates its tactics depending on the responses they receive back. He thinks the GOC writing a letter is an escalation step to try to get the documents needed to decide whether to put Rep. Fecteau's review request on the Work Plan.

Rep. McDonald wants to dig further into Workday and thought a letter might have a quicker turnaround time to get the needed information. If not satisfied with DAFS's response, the Committee can escalate their action at that time.

Sen. Bennett was amenable to Sen. Libby's suggestion, but he does think in the letter from the GOC to DAFS it should be made clear that they expect a quick answer to their inquiries so they can address Rep. Fecteau's request for a review at the next GOC meeting.

Sen. Deschambault said Director Nixon had commented that DAFS had just hired a contractor for an independent review of Workday, and although that may not be public, the Senator would like to have something more definitive on that. For example, when DAFS may have hired someone to do that review because dates mean something.

Rep. Millett also concurred with Sen. Libby's suggested approach and the importance for a quick turnaround. In OPEGA's Summary regarding Workday, it reminds him that this was first authorized in the 2014 Legislative Session leading to a request in fiscal year 2015. We are now looking at six biennia where money has been authorized and the State is still not seeing a light at the end of the tunnel. The importance of getting to a financial certainty and having some indication of when closure will come is very important to include in the letter.

Sen. Timberlake agreed with the GOC's proposed actions and thinks it is an important topic for all the reasons that have been said. It is discouraging that it has taken this long to get to the bottom of things.

Sen. Libby thought it would be an appropriate time for a motion directing the Chairs to transmit the letter to DAFS on Workday Maine and the scope of the letter is largely based on Rep. Fecteau's request, as well as, the other points that have been raised during the Committee's discussion. He has not heard any objection to any of those requests and OPEGA will pull that information together.

Motion: That the Government Oversight Committee send a letter to the Department of Administrative and Financial Services (DAFS) regarding Workday Maine that will include concerns raised in Rep. Justin Fecteau's letter to the Committee and other concerns talked about at today's meeting and will request a response by DAFS in advance of next GOC meeting on April 9, 2021 and for DAFS to be available at the GOC's meeting. (Motion by Sen. Bennett, second by Sen. Timberlake, motion passed by unanimous vote 10-0, 2 members absent.)

The Committee thanked Rep. Fecteau for his request for review of the Workday Maine.

- **Child Protective Services Project Work: update from OPEGA**

Director Nixon summarized the memo from her to the GOC regarding the Child Protective Services (CPS) Project Work. (A copy of that memo is attached to the Meeting Summary.)

Rep. Arata said the Supplemental Budget includes over \$2 ½ million in General Fund and over \$2.6 million of Federal funds for the Comprehensive Child Welfare Information System. She knows that in the past the GOC has been frustrated by DHHS's computer update taking so long to implement and asked if it is now implemented, or should they be looking for more expenses down the road. It seems like the pendulum swings with regard to reporting child welfare cases. There was the case, about a year ago of a family in Cumberland that almost lost an ill child to the system and the Court appointed special advocate had to intervene to stop that from happening. She wanted to know what the Department is doing to prevent that type of error from occurring again. She would like to have the Director of OCFS, Dr. Landry, come before the GOC to give an update.

Rep. Stover thought both of OPEGA's recommendations for considering future work are good. In regard to the first bullet of doing an additional survey to update where things have been since the pandemic would be good because there is no way that the pandemic was not a significant interruption to everything and there are a lot of unknowns. To get information from the caseworkers of what the situations are that they are facing now would be helpful. She also sits on the Health and Human Services Committee and has heard that the Courts are going to be overwhelmed as soon as they are able to open up again and what does that mean for so many of the cases that have been backed up because of the pandemic. She would support the follow-up survey and also for an update from Director Landry.

Rep. Millett concurred with both of the observations and comments of Rep. Arata and Rep. Stover and appreciates the work that OPEGA staff have been doing. He thinks everyone would agree that the well-being of children whose family's circumstances are lacking and are subject to abuse and neglect is high on the GOC's priority list. He does have confidence that Director Landry is headed in the right direction and, as Rep. Arata mentioned, the Legislature has given financial support for increased caseworkers and for the updated data system that is being developed. He likes OPEGA's two recommendation and feels a survey would be a valuable tool to see what has changed during the pandemic, if conditions have improved and if the caseworkers being surveyed feel that changes are in the offering. He particularly liked the last sentence where "OPEGA could assist the GOC in determining whether further evaluation work, whether that is focused on out-of-home placement issues or other areas" would help the Committee get that into the neck of the funnel and certainly would appreciate receiving an update from Director Landry.

Motion: That the Government Oversight Committee directs the OPEGA staff to begin a second follow-up survey of frontline child protective service workers, with the understanding the results of that survey may trigger future work related to out-of-home placements or other matters. The GOC makes a request that the Director of the Office of Child and Family Services, attend a Committee meeting to brief the GOC and provide an update of implementation of strategic initiatives and how the Covid pandemic has impacted their operation. (Motion by Rep. Millett, second by Rep. Stover)

Discussion: Sen. Libby noted that he also supported the recommendations prepared by OPEGA. The GOC has invested significant resources regarding Child Protective Services research, surveys and investigation and there have been a number of OPEGA reports and briefs that have been published, which he would encourage the new members of the GOC to review ahead of the Committee's conversation with Director Landry so they can focus their questions on essential policy pieces that they need information on.

Sen. Deschambault asked for the motion to be repeated. Sen. Libby restated the pending motion. It is that the GOC will direct OPEGA staff to begin the second follow-up survey of frontline Child Protective Service workers, that is the action item that the GOC is going to be directing OPEGA staff to do. The results of that survey work may trigger additional steps in that process related to out-of-home placement or other matters. The second part of the motion is a request for the Director of OCFS, Director Landry, to attend a Committee meeting where members can have a back-and-forth discussion about current matters. The Director can provide the GOC with an update of implementation of strategic initiatives and how the Covid pandemic has impacted their operation.

Vote on the above motion: Motion passed by unanimous vote, 8-0, 4 members absent.

- **Child Welfare Ombudsman presentation**

Christine Alberi presented the Child Welfare Ombudsman. (The report can be found at: <https://secureservercdn.net/104.238.71.109/233.32d.myftpupload.com/wp-content/uploads/2021/01/2020-Annual-Report-Maine-Child-Welfare-Ombudsman.pdf>.)

Sen. Libby said in Ms. Alberi's report she noted that the quality and frequency of training opportunities, in her view, were not adequate and the Department pretty strenuously objected to that claim saying that they are doing more than they ever have. He asked if she, or any of her staff, have been able to sit in or review training curriculum and does she know what that looks like? He can imagine a situation where training may be called a one hour webinar where you really don't have a sense of folks' engagement.

Ms. Alberi said, as it shows in the report, they do have a bit of a disagreement with the Department on training. She said a lot of the new training that the Department is referencing has to do with something that is called an SDM tool that the Department started implementing in 2017, or 2016, in the intake process and now throughout the case. Basically, that is a questionnaire where the caseworker will enter information relating to the risk to the child and there is one at the intake level or at the beginning of the case. There is also one that went into effect this fall through the reunification portion of the case to assess risks. The caseworker enters the information and the SDM tool spits out a number. She has no problem with these, they are useful tools. It does matter that the casework gathering the information can affect the accuracy of the tool. A lot of the training the Department is talking about has to do with the new tool implementation trainings. She said she and the Department have had back-and-forth about how she does not think there are really any ongoing trainings about the basic things she talked about in her report. The supervisor training has not changed, except again because some pieces are for some new policies and tools that have gone into effect. So yes, there are new trainings regarding that. The Department is working with the Muskie School on training, so she does not think the Department necessarily disagrees that there needs to be different trainings.

Ms. Alberi said to answer the question of whether the Ombudsman's Office is sitting in on some of the curriculum discussion, the answer is no, but they would like to and are more than willing to. The other thing the Department is doing is revamping all the policies so every single policy is being worked through, which again is not a bad thing, but her office has not been asked to be involved in that. They would actively like to be involved with training, especially on the permanency side of things as well as the initial assessments.

Sen. Libby referred to the case of the infant passing away recently and Ms. Alberi indicated that there was no mechanism for OCFS to notify her Office or allow them to do an investigation. He asked if she was requesting that the Ombudsman have that authority and if it would need to be a statutory change. Ms. Alberi said it would be a statutory change and she would like, whether it be a statutory change, or not, to receive more information on cases like this. She stumbles across these cases and for this particular case, she found out because someone involved in the case notified her. It was not something the Department asked her to look at. She does request data periodically, but does not receive information as a matter of a process. The organization that does get that information is the Serious Injury and Death Review Panel and they are working on redoing how they do their work. She is not sure what their current situation is, but her Office does not receive that information.

Rep. Arata asked if some of the issues Ms. Alberi referred to in her presentation could be due to high employee turnover which leads to inexperience. Rep. Arata also referred to DHHS's computer data system saying the State has put a lot of money into a new system and asked if the new computer system is still on its way to being implemented.

Ms. Alberi said there has been a lot of turnover at OCFS, there always is and it is not a problem that is easily solved in child welfare because the job is so difficult and heartbreaking and is not for everyone. The other thing that has happened, and this is a good thing, because so many new caseworkers and supervisor were hired as part of the expansion of staff that occurred in 2018, and again a bit later, meant there are now a lot of new supervisors and caseworkers. Referring to the new computer system she said one is definitely needed, but that is a separate issue. It is a great tool and is absolutely necessary, but it is not going to improve the practice issues. The new system has not been implemented, but she does not know how far away DHHS is from getting it up and running.

Rep. Stover asked if Ms. Alberi saw the courts reopening being a significant factor for caseworkers because the need to spend a lot of time trying to catch-up and if different resources will be needed.

Ms. Alberi said she cannot speak to what the courts scheduling is going to be, but said during the Covid restrictions the courts and the Department have been working together to make sure that child welfare cases keep happening. Even in the strictest lockdown in the first couple of months of Covid, the courts were doing adoption, and those kinds of things, and have continued doing cases. There have been delays, but it has not been as bad as it has been, for example, for family matter cases, which have pretty much had come to a halt for a long time. The child welfare cases don't have to deal with juries and other things that make things more complicated with Covid. She has not heard that courts reopening is going to be a huge issue, except she is sure, just like anything, when the courts don't have a lot time, everything is going to be delayed. She does not think that is the biggest issue they are necessarily facing, she thinks Covid, generally, is something that nobody really knows yet what the long term effect is going to have on the Department or on children involved in child welfare. Child welfare work has been a lot more difficult during Covid for getting some of the most basic work done. Everything takes a little bit longer, and anything paper related is more complicated. What is more of a concern for her is what has been missed or what investigations took a little bit to long because of Covid. The full effects of that is not anything anyone is going to know until down the road a bit. Ms. Alberi said she carefully did not hold anything against the Department during Covid and thinks next year's annual report is going to be more interesting because it will cover the time during Covid. Rep. Stover agreed that the consequences across the board of Covid are going to show up post-Covid.

Sen. Deschambault said she has been in meetings with Director Landry and is very impressed with his commitment, knowledge and willingness to cooperate. She noted that Sen. Libby asked about change through statute, for example, if a death or a case close to death, occurred whether Ms. Alberi's Office's should be asked to review it. She asked when something like that occurs, does Ms. Alberi know if the Department conducts a case review and debriefing and a report is done, and is that report made available to her and provided without Ms. Alberi having to find out by someone else? Sen. Deschambault said receiving that information should be routine. Ms. Alberi knows that DHHS internally reviews cases all the time, but does not know exactly what the process is or if there is a written report. She is not privy to that information and they don't notify her of when they have a case that is of a serious injury, etc.

Sen. Deschambault said that is something she wants to ponder. It seems the Ombudsman's role is one that should be included. She thinks Ms. Alberi was good at pointing out some of the cases that caseworkers went above and beyond and she thanked her for that. She said she started as a social worker 50 years ago for the State. Things changed dramatically and it was time for her to leave when training had to do with how to conduct a risk assessment tool on the computer. What was lacking was dialogue with a supervisor and a manager and she thinks, and Ms. Alberi can disagree, every caseworker that has a case becomes an independent contractor, unless they have a very good supervisor who reviews the cases and a very good manager who reviews the supervisor's work. From what she has read today, that seems to have gone away somehow and it affects the morale and turnover when you feel that you are all by yourself as a caseworker. Ms. Alberi said she has recommended, for several years now, that the supervisors need training and support. There are so many excellent caseworkers and supervisors in the Department, there is so much knowledge already there, it is all right there, it just needs to be harnessed in a way so that everyone can access it and all the supervisors can feel supported themselves and support their caseworkers.

Members of the Committee thanked Ms. Alberi for her report, answering their questions and for all the work she does on behalf of all Mainers.

Sen. Libby noted that it would help in the Committee's discussion if the next agenda item, "OPEGA 2021-22 Work Plan" was taken up after the two items under "Unfinished Business." He asked the members of the Committee if there was objection to taking agenda items out of order. Hearing none, the Chair moved to "Unfinished Business – MCILS Part I: report back from OPEGA on data assessment".

Unfinished Business

• MCILS Part I: report back from OPEGA on data assessment

Sen. Libby recognized State Auditor Dunlap who had been invited to the meeting for the Committee's discussion of MCILS.

Director Nixon summarized her memo to the GOC regarding MCILS Part I. (A copy of the memo is attached to the Meeting Summary.)

Sen. Libby noted that Director Nixon said a limited retrospect audit would potentially take 2 analysts nine to ten months and asked how many analysts OPEGA has. Director Nixon said OPEGA has 7 analysts.

Sen. Libby said under OPEGA's statute they have the ability to make requests of the State Auditor to help with investigations and work so have had several conversations with Auditor Dunlap. He asked the Auditor if he would like to make some suggestions about how the GOC might proceed.

Auditor Dunlap said as of 2018 the Office of the State Auditor has had a fraud hotline and in 2018 they did get a complaint on MCILS along these lines. There was some preliminary work done on that complaint and staff

had a conversation about it with some folks on the Commission and he has spoken with the Director and the Chairs of the Commission about that.

Auditor Dunlap said that earlier this year his office was asked whether they would be available, in any structure whatsoever, to help provide some guidance to MCILS on internal controls going forward. When that inquiry first came in, in January and February, they were just beginning to ramp up their work on the Single Audit, which is going to be issued next week. After the Single Audit is issued, they will have some time and resources available to help guide the Commission on developing an internal control structure, which apparently has been lacking. The other issue is around retrospective audit of the mechanics of the Commission on Indigent Legal Services and how funds were distributed to whom under what circumstances. As Director Nixon has intimated, that is a substantial amount of work and it is unclear, depending on what the Committee decides to do, whether the State Auditor's Office is in a posture to do that. Initially his office had suggested looking at one of the accounting firms that does audits of municipal government, but understanding that resources are limited, there is no money for that, his Office revisited what their capacity was and he believes in his conversations with his senior folks that they can be of a strong assistance along the lines of developing internal controls going forward. All of them have had experience, at least indirectly, looking at government agencies, private industry, etc. including cases of embezzlement. Going backward is very difficult, it can be of substantial effort and expense and you really don't recover anything. But, it is the GOC's choice to decide their work. He is not going to try to talk the GOC out of anything, but what they will probably gain from a look back is what they already know, that you have some problems to deal with and it may very well be that the best use of their resources is to correct the structure going forward rather than dig deep into what they already understand that things were not going the way they were supposed to be at MCILS. We understand that at a fairly high level at this juncture, but that is the Committee's choice. Auditor Dunlap said his Office is able to assist, and thinks at a strong level, and will help achieve some of the Committee's goal around having controls in place going forward.

Sen. Keim appreciated Auditor Dunlap's comments around MCILS 's internal control structure going forward and it is her impression in talking with MCILS that they do have some good handles regarding that and structural changes are happening rapidly. She thinks it is fair to say that they will not find themselves in this position in the future. She asked if the Auditor's Office would be able to help in looking backwards at past actions because of the nature of the material they would need to look at. She knows there is subpoena authority with the GOC and asked if that is something his Office can also take on?

Auditor Dunlap said he believes his Office can take that work on, but the real question is whether or not they will have staff available to do that work because as Director Nixon said, a look back would be a lot of work for a long time. MCILS is a government agency, the State Auditor's Office would have access to the records. If there is misuse of government funds, if there is fraud, he is not saying there is, but if you find fraud, one of the things about fraud is that typically people who commit it really don't keep records. It is not that there are not any records there, but it is a matter of building a narrative around the incident, rather than through the incident from the original sources and that takes time. The Auditor's Office does have the authority to do fraud investigations, it is the matter of the depth of it, the availability of records and getting into them. Sen. Keim is right, one of the reasons why the GOC has subpoena authority is to expedite access to those types of records. Depending on what the Committee wants to do, his Office will have an internal conversation about what their capacity is and would also have a conversation with OPEGA and try to build what that work would look like and bring that information back to the GOC to see if it is something they want to go forward with.

Sen. Keim said Auditor Dunlap said he has the authority to look at the agency's record, but the look back would entail looking at the private records of the lawyers in order to figure out if there is fraud. She asked if his Office would have that authority. The Auditor did not have a black and white answer to that question.

Auditor Dunlap said his office, in 2018, had a report of fraud regarding MCILS and is something his Office is following up and Sen. Keim asked if he could fill the Committee in on that. He did not have that information

with him and would follow-up with the Senator about those findings. Sen. Keim asked if it was investigated and is now closed satisfactorily and he agreed it is.

Sen. Keim referred to the political isolation OPEGA has and asked if that was the same in the Auditor's Office. Auditor Dunlap said part of the reason the Legislature elects a State Auditor is to have that independence, so the answer to the Senator's question is yes. While he is a Democrat and it is a partisan election, nonetheless, the work is not partisan and to add independence to that is why you elect the Auditor. His Office would enjoy much of the same independence as OPEGA does in pursuing the work.

Sen. Keim understands what Director Nixon said about a look back would be a time consuming audit process and based on the cost recovery, or the amount of actual money that the State may recover, it is not financially beneficial to the State. She asked, from OPEGA's perspective, what else would be accomplished in a look back.

Director Nixon said if the GOC proceeded with a retrospective audit, they would be looking to assess the incidence, degree and extent of potential overbilling. If there was evidence that the State made overpayments, then the question would be if that information would be available, and what the next steps would be for MCILS and/or the AG's Office for recouping those overpayments. She thinks it would continue to shed light on the issues of how the data system is structure. OPEGA did make recommendations in the November 2020 report based on issues in this data system and potential areas that could be strengthened going forward. She does not know the details of the controls that MCILS is putting in place to improve the data system and the data quality going forward. The retrospective audit would be looking to see if there were hours billed to MCILS that should not have been.

Sen. Keim asked if Mr. Kruk could add to Director Nixon's information. Mr. Kruk said what OPEGA could accomplish looking back is that they would only be providing reasonable assurance, not absolute assurance, that these hours were in fact worked. There is a caveat right at the start. Because of the volume of the records, OPEGA would have to take a sample, and it would be a relatively small sample, and then in working through that they find themselves faced with ambiguous data. A single entry could be misdated somewhere else in a course of a case spanning months or years. It could be work done by someone else, it could be attributed to one voucher instead of many vouchers when a client has multiple cases pending at the same time. For OPEGA to go through those records would require an extensive amount of work. At the end, OPEGA may be able to potentially identify what appears to be unsupported overpayments. They would be reconciling against the attorney's time records at the firm, if there is a disconnect there, that is what OPEGA would be left with and that is if OPEGA can get the records. The GOC has subpoena power, not OPEGA, so if that action was taken, he believes the Chief Deputy AG said that is potentially or likely challenged. As to whether OPEGA would be able to pin down and say this is absolutely fraud, it may be more akin to being able to say these are identified overpayments that are not supported by any contemporaneous time records. OPEGA is not sure how that will translate to recoupment because MCILS does not have an administrative process for recoupment, although he believes one was just passed in the Judiciary Committee. However, there is a question if it applies retroactively, so is not sure those funds would be recouped.

Sen. Deschambault asked what exactly would the GOC be looking at? Is it unethical business conduct, is it regulatory matters? It is very expensive and takes a long time to do that, but is not sure they will be doing too little, or too much, in reviewing this matter. When you mentioned fraud, you are mentioning criminal activity and is not sure this is the place where that should be reviewed.

Mr. Kruk said the work that OPEGA would be conducting would fall under the larger umbrella of a forensic audit. OPEGA would be examining the attorney's records to derive evidence that could potentially be used for recoupment, or a civil action, and would be searching for evidence of fraud. OPEGA would be reconciling the two sets of records, the billing data from MCILS with the attorney times records and trying to find disparities in

that information and then doing some follow-up work from that to see if there are any other supporting documents, or things that shed some light on what occurred. When OPEGA spoke with the AG's Office it did not seem like that they would be able to get attorney's time records related to non-MCILS case work. They may be taking private cases as well, but that would not be covered in what OPEGA would be looking at.

Sen. Keim asked, even with subpoena power, OPEGA could not look at the attorney's private records in order to balance what a voucher said or hours served for MCILS versus what they billed private clients? Mr. Kruk said OPEGA would be obtaining the records only related to their MCILS caseload. From the guidance OPEGA has, it is their understanding they would not be able to obtain the non-MCILS time records. That was Director Nixon's understanding as well.

Rep. Millett thinks the Committee is struggling with what to do with this issue going forward or backward and he is finding himself caught in a trap of not ready to give up on his concerns relative to the way MCILS has functioned and the lack of internal controls, fiscal oversight and potential for mismanagement, if not fraud. But he does not see a way in which they can do a retrospective audit that would reach back in time and achieve the results, or response, that many of the Committee members would like to see and he is feeling like they are in the middle of a current and a future phase of MCILS's improved status. MCILS has an Interim Director who has been before the GOC and he seems to have a better handle on the concerns the GOC raised and the concerns that the OPEGA staff have identified. The Commissioners were at the meeting and they have some good ideas and new thinking. Last week the AFA Committee heard the report from the Judiciary Committee that advanced 8 broad recommendations that include structural, staffing, fiscal and internal control that they would like to see going forward. Those responses are not yet included in anything budgetarily, but Rep. Millett assumed, will be given proper attention in the next month or so as the Legislature tries to establish priorities going forward. He wondered if the GOC might put this issue on hold for a month, give the Committee an opportunity to see if the structural changes and the progress being made warrant more of a focus on establishing internal controls and oversight that might be jointly provided by the State Auditor's Office and OPEGA because he thinks that is where the problems have been in the past and are most likely curable going forward. He does not feel comfortable walking away from the issue because it has troubled him for many years, but he does not see the value and the return on the investment to do a wholesale forensic audit looking backwards. He would, however, like to see the GOC hold on to the issue, find out where they could maximize the available talent to help the interim MCILS staff and those that follow to do a better job of internally managing this difficult constitutional responsibility.

Sen. Libby was feeling in a similar way with Rep. Millett in where the GOC goes with the MCILS work. He thinks the Committee needs to have some discussion about the consulting role they are considering as a request of the State Auditor and how that might fit with OPEGA staff who are not consultants. OPEGA staff are more auditors than investigators.

Director Nixon said, following up to what Rep. Millett said about pausing to give a little time, noted that the Committee voted to have MCILS report back on a quarterly basis and if there are specific matters the Committee would like MCILS to address at the first quarterly presentation, OPEGA could help communicate that to them.

Sen. Libby asked if the Director could speak to whether it would be appropriate for OPEGA Analysts who worked on this issue to engage in a consulting role with MCILS. Director Nixon said OPEGA's role and statutory directive is to provide program evaluation. That can take many forms. It can involve performance auditing, how a program is being implemented or whether the outcomes are being achieved. But OPEGA's mission is program evaluation and out of those evaluations they might come forward with findings and suggestions or recommendations, that an agency might take, but the role of OPEGA is not one of figuring out the implementation level of what comes from a review. They would be available to share what they have learned through their work with the Office of the State Auditor and MCILS, if those two entities were engaged

in a way going forward of the Auditor providing MCILS some help with their current efforts to improve their internal controls. But, that would not directly align with OPEGA's statutory function which is program evaluation.

Sen. Keim said the lack of good record keeping has led the Committee to where they are and it makes it difficult to pinpoint the issues looking backwards. That being said, she absolute hates to walk away from this having heard all that she has heard and the examples of really poor record keeping and to now hear there is an awareness of what had been going on within MCILS. She thinks it also looks bad to the people of Maine to accept what they see as serious issues around likely overbilling and do nothing. She is struggling with walking away and not having greater accountability to the people of Maine on this issue, at least with some of the high over billers. She is trying to sift through the information and weigh it against the years she has put into trying to draw attention to MCILS's problems, to get to this point and then say well it is to difficult to hold anybody accountable. That is hard to accept.

Rep. Millett wanted to restate what he was trying to say earlier and encourage the Senator from Dixfield not to interpret what he was saying as walking away. He thinks they do have an obligation to correct the wrongs that they all sense have incurred. He is just trying to put the resources towards looking down the road rather than looking backwards at something that might be costly and tax their own staff to a point where it may not be justified. He wondered if MCILS's quarterly update from the Interim Director, with an opportunity maybe for not a consultation role between OPEGA and Auditor Dunlap, but a conversation that might refocus the issue to help moving forward and oversight, to some extent, in developing the appropriate controls might be something the GOC could get their teeth into in the May meeting. Rep. Millett wanted to reiterate that he was not recommending giving up on this challenge, but is it something the Committee wants to ask 2 of the 7 analysts to spend 9 nine months on, and in their words, the likelihood of return in terms of recovery, might be small, if not insignificant. He is not recommending to close the book, he is recommending putting the Committee's resources in the best way going forward, to help correct the wrongs that might have occurred and get MCILS on the right path.

Sen. Keim said she understood what Rep. Millett was saying and understands that no one wants to walk away from MCILS. She is struggling with the idea of whether the value is in how much money the State recovers versus holding people accountable and actually naming names. She is not sure she can vote in favor of not having OPEGA do that work, but understands they are weighing the value of resources and that is important to her as well. The GOC has important work to do and going forward they need to make sure that this does not happen again, yet it is hard for her also knowing that the very same people who possibly have been putting in unsupported overpayments, are still going to be part of the new system. Hopefully the new system won't allow that to happen.

Sen. Libby said a motion would be in order.

Motion: That the GOC ask OPEGA to organize the May return of MCILS's Interim Director and Commissioners and inviting Auditor Dunlap to join the Committee in a conversation of what might happen or what could be done, both retrospectively and prospectively to enhance the credibility and performance of MCILS. (Motion by Rep. Millett.)

Sen. Libby asked if Rep. Millett would be open to a friendly amendment where the GOC asks the OPEGA staff and the staff from the Department of Audit to meet with the MCILS staff for discussions and report back to the Committee at the quarterly check in with MCILS. Rep. Millett said he does agree to the friendly amendment. Rep. Millett wants Sen. Keim to be comfortable with that direction because in his opinion, it is not walking away, it reconnecting with the past and the future.

Rep. Millett's motion with Sen. Libby's agreed to friendly amendment:

Motion: That the GOC asks OPEGA to meet with the State Auditor and MCILS's Interim Director and Commissioners, and at the first quarterly report back from MCILS to the GOC, invite Auditor Dunlap to join the GOC in a conversation of what could be done, both retrospectively and prospectively, to enhance the credibility and performance of MCILS. (Motion by Rep. Millett, second by Sen. Keim, motion passed by unanimous vote 9-0, 3 members absent. Sen. Bennett voted on the motion in accordance with the GOC Rules.)

The Committee thanked Auditor Dunlap for joining their meeting to discuss MCILS. They looked forward to seeing him at the MCILS report back to the GOC.

Auditor Dunlap said he looked forward to participating in the Committee's future discussion of MCILS and he completely supports Sen. Keim's comments. He thinks what they are looking at is what does accountability actually mean and he thinks that is going to be the core of the work that the GOC does going forward. He looks forward in supporting the Committee in that work.

- **Request for review of Wild Blueberry Commission: update from ACF Committee**

Sen. Libby said the GOC had communicated to the Chairs of the Agriculture, Conservation and Forestry (ACF) Committee at the Committee's request. He thinks the letter got to that Committee a little later than they had hoped and the ACF Chairs did reply that they did receive the GOC's request. Given that at the time they received the request, there was only a two week period for them to respond, replied that they would not be able to make the deadline the GOC requested because they were dealing with a complex Supplement and Biennial Budget review. The ACF Committee said they would be happy to hold a briefing with the Maine Wild Blueberry Commission sometime in April and report to the GOC towards the end of April. Sen. Libby said the GOC want the policy committee to have that discussion at their level to see if that resolved the concerns of the Washington County Delegation and, if not, many of the GOC members might be open to adding the review request to the Work Plan. There were no other comments by the GOC members.

- **OPEGA 2021-22 Work Plan: presentation for consideration and approval by GOC**

Director Nixon summarized OPEGA 2021-22 Work Plan. (A copy of the Director's memo to the GOC and the Work Plan is attached to the Meeting Summary.)

Director Nixon explained that the Work Plan is somewhat of a living document. The GOC does an annual review and approval, but to be responsive to the needs and the interest of the GOC and the Legislature over the course of the biennium, the GOC can amend, or adjust, the Work Plan at any time by vote.

Director Nixon noted OPEGA has 6 projects that were approved and have been continued from the prior Work Plan.

Director Nixon referred to the Substance Abuse Treatment Programs in the Corrections System and the DHHS Audit Functions. Although listed under different headings of the Work Plan, the bottom line is that both of the topics have been inactive for quite a few years.

Sen. Libby said considering the two potential new requests that the GOC has received just from the beginning of the New Year, it would be hard for him to advise OPEGA staff on how to prioritize those two potential requests in relation to other items on the Work Plan that date back to 2013 and 2009. He could not say that those older items should be moved ahead of the other potential assignments the Committee may have. The two older requests have been languishing for years and wondered if there was an appetite on the GOC to perhaps take the Substance Abuse Treatment Programs in the Corrections System and DHHS Audit Functions topic off

the Work Plan so they can be assured they have space in the upcoming year to take on additional requests. Sen. Libby offered that as a suggestion and wanted like to hear from other Committee members.

Rep. McDonald questioned whether the above two stated topics still needed to be on the Work Plan. Sen. Keim agreed with Rep. McDonald.

Sen. Deschambault referred to the Substance Abuse Treatment Programs in the Corrections Systems topic and said she was shocked that the request has been on the Work Plan since 2009. She agreed with the information in Director Nixon's cover memo. She does not know what the GOC's process is, but thinks the Committee could get a report from the Department of Corrections to update the information and then the GOC would be able to decide.

Director Nixon wanted to provide one clarification because her wording was maybe not as clear as it could have been. The March 20, 2021 update refers to work done by OPEGA. Since March 2009 to August 2017 the GOC had the Substance Abuse Treatment Programs in the Corrections System as an "On-Deck" project for potential future work and no work was conducted by OPEGA. In 2017 it was moved from "On-Deck" to the active Work Plan, but again it was never prioritized, or OPEGA was never directed to begin work on it, and that was in August of 2017. The GOC has never had OPEGA proceed with any substantive work on the topic.

Motion: That the GOC remove from the 2021-2022 Work Plan for OPEGA Evaluations the evaluation topics of: (1) Substance Abuse Treatment Programs in the Corrections System and (2) DHHS Audit Functions. (Motion by Rep. Millett, second by Sen. Keim, motion passed by unanimous vote 7-0, 5 members absent.)

Motion: That the GOC approves the GOC 2021-2022 Work Plan for OPEGA Evaluations as presented and amended. (Motion by Rep. Millett.)

Discussion: Rep. Millett said he has been thinking about the excessive amount of time the GOC is putting in on tax expenditures and tax exemptions, in particular. He noted that Sen. Libby was at Taxation in the 127th Legislature when they tried to do everything on the whole list in one fell swoop. He has been talking with a lot of people that feel that maybe the Committee is taking on too many tax expenditure issues on a regular basis and they might be better advised if they focused on tax incentives that motivate economic development and recovery or have larger policy question. Going forward when the Committee has more time, he would like to have a conversation about trying to look at the 10 Year Economic Development Plan and tying to it what the GOC can do to sharpen its tools in the economic area with tax incentives and spend less time on the mundane tax expenditure issues.

Sen. Libby would like to have that Committee discussion and could potentially put it on the agenda for the April 9th or 23rd meeting.

Second and vote on the motion: Above Motion to approve the Work Plan as presented and amended seconded by Sen. Deschambault, motion passed by unanimous vote 7-0, 5 members absent.)

Report from Director

• OPEGA Annual Reports 2019/2020

Director Nixon said the Annual Report is a good introduction about the work of OPEGA for new Committee members and a good refresher for returning members. If the members have questions, let her know.

- **Other updates**

None.

Planning for upcoming meetings

Sen. Libby said the April 9th meeting agenda is still being developed. Perhaps they could consider some of the discussion that Rep. Millett is interested in having about tax incentives at the April 9th meeting which would be a deeper dive into the tax expenditure evaluations generally and what is required for a full review, expedited review or no review.

On April 23rd the GOC will take a look at the proposed evaluation parameters for the Historic Preservation Tax Credit and the Research and Development Credit. The Committee will also have a report back from DECD on Pine Tree Development Zones and hoping for the report back from ACF Committee on the Wild Blueberry Commission.

Sen. Libby said in May the Committee will have its first quarterly report back from MCILS.

He asked if there were any questions or comments on those items as they map out the next six to eight weeks. He said as members have ideas, suggestions or request, to feel free to reach out to the Committee Chairs, Leads or OPEGA staff.

Sen. Keim said the Committee is hoping that DAFS would respond so the Committee can take up the Workday Maine issue and explore that request further on April 9th. Sen. Libby agreed saying the GOC voted to add that to the list and will prepare a letter that is looking for a response prior to the next GOC meeting.

Next GOC meeting date

The next GOC meeting is scheduled for Friday, April 9, 2021 at 9:00 a.m.

Adjourn

The Chair, Sen. Libby, adjourned the meeting at 12:18 on the motion of Rep. Stover, second by Sen. Keim, unanimous.

OPEGA Review Request Summary

Prepared for the Government Oversight Committee

Review Request Topic: Workday Maine
Legislative Sponsor: Rep. Justin Fecteau
Date Presented: March 26, 2021

Topic/Program

Workday Human Resources Management System (Workday Maine), Department of Administrative and Financial Services (DAFS)

Program Description/Background

- In 2015, the State went out to bid for a comprehensive human resources management system (HRMS) to replace the State's 30-year-old mainframe payroll-only system.
- In 2016, the State contracted with Infor to provide the HRMS with a "go-live" date in 2018; the contract with Infor was terminated for lack of delivery in June 2018.
- Later in 2018, the State contracted with Workday to provide the HRMS with an initial "go-live" date of 2020. The "go-live" date has since been revised to 2022. Workday is both: (1) a financial and human resources capital management software platform or HRMS, for which a subscription fee per user is paid, and (2) a company that offers its consulting and professional services to implement the HRMS software.
- Workday paused all work effective February 12, 2021.
- DAFS issued a notice of termination to Workday effective 3/26/21. (<http://legislature.maine.gov/doc/6265>)

Possible Areas of Focus based on Review Request

Effectiveness of oversight and implementation of the Workday Maine project, including:

- Project implementation issues related to personnel and timelines
- Project budget, appropriations, expenditures and payments to vendors
- Contractor performance
- Agency response to implementation, budgetary and contractor performance issues
- Agency engagement with Legislative committees of jurisdiction regarding budget and implementation

Program Budget/Costs

	Infor	Workday	Central Apps operations/ maintenance	Debt Service	Total
Initial Budgets	\$24,000,000	\$15,300,000			\$39,300,000
FY16 - FY20 expended on implementation (including separation from first contractor)	\$13,512,211	*17,541,461			\$31,053,672
FY21 year to date expended on Workday		2,412,923			2,412,923
FY21 Supplemental COP financing request		8,000,000			8,000,000
FY21 Supplemental budget request		4,695,000			4,695,000
FY22 Biennial budget request		2,065,848	3,352,830	630,099	6,048,777
FY23 Biennial budget request			1,105,445	1,311,838	2,417,283
New estimated total:	\$13,512,211	\$34,715,232	\$4,458,275	\$1,941,937	\$54,627,655

(<http://legislature.maine.gov/doc/6263>)

Past or current reviews relating to this topic

- By OPEGA: none
- By other entities:
 - DAFS hired a third party to conduct an independent assessment of the Workday project, which was recently completed; DAFS reported that this review identified a number of issues.
 - The Office of the Attorney General is currently reviewing and handling the contract dispute between Workday and the State of Maine.

Additional materials

- ✓ Letter from Rep. Fecteau to GOC (March 4, 2021)
- ✓ Letter from Rep. Fecteau to OPEGA Director (March 10, 2021)



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Lucia A. Nixon, Ph.D, Director
Office of Program Evaluation &
Government Accountability
Maine State Legislature

March 10, 2021

Dear Dr. Nixon,

Firstly, thank you for your phone call on Monday, March 8th and for your email on Tuesday, March 9th.

Per your request in your email, I am providing written responses to the outstanding questions posed in the OPEGA Review Request Form. Per our conversation, I will only be discussing the fiscal issues I raised in the March 4, 2021 Appropriations and Financial Affairs Work Session.

3. What specific questions would you like an OPEGA review to answer?

- In the previous administration, what were the original appropriation, personnel, contracting, and timeline plans proposed to DAFS and the committee of jurisdiction?
- In the previous administration, in which ways did the appropriation, personnel, contracting and timeline plans proposed to DAFS and the committee of jurisdiction change?
- In the current administration, what were the appropriation, personnel, contracting, and timeline plans proposed to DAFS and the committee of jurisdiction in the 2020-2021 Biennial Budget?
- In the current administration, in which ways did the appropriation, personnel, contracting and timeline plans proposed to DAFS and the committee of jurisdiction change?
- For which reasons was there an additional appropriation needed, as proposed in the Supplemental Budget?
- Including state employees and contractors what has leadership turnover looked like? How does it compare to other initiatives within DAFS?

- Including state employees and contractors what has overall employee turnover looked like? How does it compare to other initiatives within DAFS?
- At any point in time, was contractor pay cut? If yes, how did this impact the program? What process was used to determine the impact?
- What were the terms of the original contract with Workday? How has the original contract with Workday changed over time?
- How many times has partial and/or full implementation of the Workday been delayed?
- Has the program achieved its goals as they were stated to the committee of jurisdiction within the 2020-2021 Biennial Budget?
- Was the status of the program clearly stated and updated to the committee of jurisdiction throughout the 2020-2021 Supplemental Budget process?
- What are the current outstanding debts to vendors? Were these debts, both the types and amounts, originally planned or unplanned?
- Have there been any internal reviews of the program? If so, what prompted them? What were the results?
- Have there been cost-benefit analyses and/or financial audits of the program? If so, what prompted them? What were the results?
- The committee of jurisdiction was notified that Workday will be going 'live' next calendar year. Even given the change of the prime contractors no longer working on the program, the committee was told there was no change to the timeline. Is this, in fact, true?

Additionally, I would be more than welcome to working with OPEGA to craft more questions. These initial questions will provide OPEGA with some initial information in order to determine what the next questions might be.

4. What potential beneficial outcomes do you expect may come from OPEGA performing a review?

The benefit would be to determine if this program has been a proper use of public funds or not.

5. Have you pursued other avenues to address your concerns?

I have asked the Commissioner of DAFS probing questions during the Supplemental Budget process. I have asked others with knowledge of the program about the history of the program.

6. What else, if anything, would you like to add to help the GOC and OPEGA understand your concern?

I believe either GOC or OPEGA should consider recommending an employee climate survey as a part of the fact-finding process. This should include former employees of the program when possible.

Respectfully,

A handwritten signature in black ink, appearing to read "Justin Fecteau". The signature is stylized with a large initial "J" and a long horizontal stroke extending to the right.

Rep. Justin Fecteau



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March 4, 2021

Dear Senator Libby, Representative McDonald, and members of the Committee on Government Oversight,

I am reaching out to you in regards to actions surrounding the Department of Administrative and Financial Services (DAFS) Workday initiative and those interacting with the initiative. During the Appropriations and Financial Affairs (AFA) work session this morning, I stated the following (paraphrased):

“Over the last couple of weeks, we have heard a lot about Workday. Each time we have discussed this program, the more it has become clear that the project has acted dysfunctionally, that the Workday contractors have walked off the project, and may even be a candidate for fraud/waste/and abuse. Now, I have learned of probable sexual misconduct in the program directed at the capable women who work there. If budgets are moral documents, I morally object to sexual misconduct and fraud/waste/and abuse and will vote against this motion.”

As it pertains to the allegations of sexual misconduct, I take this extremely seriously. I have received this information from a trusted source with knowledge of the program. This source has confirmed that these allegations are, in fact, true. They have also expressed that contractors and/or employees have not come forward to this point because they feared retribution. Realizing the sensitivity of this issue, I will not delve into the details of this on this document any further.

To my own thoughts about Workday being a candidate for the fraud/waste/and abuse threshold, I have been asking questions about this program since we were presented the supplemental budget. I have reached this conclusion after learning more of the details about the amount of money previously spent; length of the project development; delays in implementation; leadership/contractor/employee turnover; the Workday contractors walking off the job site; and the large amounts of proposed expenditures in the supplemental and biennial budgets.

I was only informed about these substantial points just recently and attempted to stall passage of the Workday initiative prior to the work session. Feeling like it was not being taken seriously enough, I voiced my opposition during the work session.

While I want to be a good steward of the People's money as it comes to one of my allegations, I implore this Committee to immediately launch an investigation (or have an investigation launched) into the serious allegations of misconduct.

Thank you for your time and consideration.

Respectfully,

A handwritten signature in black ink, appearing to read 'Justin Fecteau', with a long horizontal flourish extending to the right.

Rep. Justin Fecteau



LUCIA A. NIXON
DIRECTOR

MAINE STATE LEGISLATURE
OFFICE OF PROGRAM EVALUATION AND
GOVERNMENT ACCOUNTABILITY

TO: Members, Government Oversight Committee
FROM: Lucia Nixon, Director
DATE: March 19, 2021
RE: Child Protective Services (CPS) Project Work – Update for March 26 meeting of the GOC

Over the past several years, the GOC has directed OPEGA to conduct several projects related to child protective services (CPS) as administered by the Department of Health and Human Services (DHHS), Office of Child and Family Services (OCFS). The purpose of this memo is to provide information to assist the GOC in determining if and how it wishes proceed with work in this area at this time.

Descriptive Timeline of Key Activities (March 2018 – October 2020)

- **Case Study (March 2018-May 2018):** The GOC directed OPEGA to conduct a case study of how the child protective services system functioned in two cases of child death by abuse in the State. OPEGA completed this work in May 2018 and delivered an Information Brief to the GOC.
- **Perspectives of Frontline Workers (June 2018-February 2019):** After considering the Information Brief on the two cases, the GOC was interested in understanding the factors that impact the efficiency and effectiveness of workers on the frontlines of CPS. In June, the GOC directed OPEGA to conduct a special project to assess frontline workers perspectives on these factors. OPEGA gathered data for this project through a survey of all frontline workers and interviews with subset of workers. OPEGA presented its Final Report on the perspectives of frontline workers in the child protective services system to the GOC in February 2019.
- **Follow-up Work Assigned (March 2019):** After considering OPEGA's report on the perspectives of frontline workers in the child protective services system, the GOC identified two areas of interest for further work and assigned the following projects to OPEGA:
 - A future follow-up survey of the OCFS frontline workers; and
 - An evaluation of out of home (OOH) placements for children removed from their homes by the state, with a focus on the availability and types of placements; the extent to which hotels are used; and foster parent recruitment, retention, training, licensing, responsibilities and support.
- **Monitoring Developments at DHHS/OCFS (May-September 2019):** In May 2019, the GOC had a presentation from DHHS Commissioner Jeanne Lambrew and OCFS Director Todd Landry on the Department's plans for improvements to child protective services. DHHS was working on

this internally and had also contracted with the Public Consulting Group (PCG) in October 2018 for an independent evaluation of the child welfare system, as well as the children’s behavior health system. DHHS received its first major report from PCG in July 2019 and began developing a map of major initiatives and strategies, planned and ongoing, along with a strategic framework to guide priorities for improvement, largely based on the PCG recommendations. In September 2019, Director Landry returned to the GOC to present on the agency’s plan for prioritized initiatives and strategies to improve Maine’s child protective services system.

- **Follow-up Work Paused (October 2019):** In consideration of the significant number and extent of initiatives and strategies for improvement being undertaken by DHHS/OCFS, the GOC directed OPEGA to pause its work, which was in the stage of planning and preliminary research at the time, for a year to allow time for planned strategic changes to be implemented. The GOC also directed OPEGA to monitor monthly data available from DHHS related to out-of-home placements and overall system performance over that year.
- **OPEGA Work On-hold (November 2019-October 2020):** During the 12-month period beginning November 2019, OPEGA’s evaluation work on CPS issues was paused aside from retrieving monthly data from DHHS. In early March 2020, OCFS Director Landry returned to the GOC to present information on the agency’s plan for and status of prioritized initiatives and strategies to improve Maine’s child protective services system. In that same month, the COVID-19 pandemic arrived in Maine, with substantial implications for the system and service delivery.

Recent Work and Current Status

In recent months, OPEGA has revisited its planning and preliminary research for the work assigned by the GOC in March 2019 for the: (1) follow-up survey of frontline workers and (2) evaluation of out-of-home placements for children. In revisiting these projects at this time, OPEGA has been mindful of the substantial changes and adaptations experienced from March 2020 to the present due to the COVID-19 pandemic. Specific activities OPEGA has conducted include:

- Meeting with OCFS Director Landry (February 2021) to get an update on the agency’s efforts to implement initiatives and strategies to improve Maine’s child protective services system;
- Reviewing the monthly data metrics provided by DHHS during the one-year pause, internally and with Director Landry; and
- Evaluating the timing of the follow-up survey of OCFS frontline workers.

Based on the information available, it appears that OCFS has made progress in some of the areas of interest and concern with regarding to out of home placements for children, even amidst the pandemic. However, it also appears that the agency’s efforts related to out-of-home placement issues specifically and child welfare improvement more generally have been disrupted the COVID-19 pandemic. In particular, beginning in March 2020 and continuing to the present, the pandemic has had substantial implications for the rates of children coming into state custody, the availability of the courts for processing cases and the availability of out-of-home placements for children.

Recommendation for Considering Future Work

If the GOC would like to continue its oversight of child protective services at this time, OPEGA recommends the following avenues for consideration by the GOC:

- The GOC could direct OPEGA to proceed with the follow-up survey of OCFS frontline workers, perhaps supplemented with interviews as was done in the first survey project (completed February 2019). Conducting a follow-up survey now would provide the GOC with an understanding of the most current and relevant issues impacting child protective services from the frontline worker perspective after at least 18 months of DHHS improvement efforts and 12 months of the COVID-19 pandemic. After evaluating the results of the survey, OPEGA could assist the GOC in determining whether further evaluation work, whether that is focused on out-of-home placement issues or other areas within the CPS system, is necessary or appropriate; and
- The GOC could request OCFS Director Landry appear before the GOC to provide an update on the agency's ongoing efforts to implement initiatives and strategies to improve the child protective services system. This could be requested as a one-time update or a periodic update at regular intervals.



LUCIA A. NIXON
DIRECTOR

MAINE STATE LEGISLATURE
OFFICE OF PROGRAM EVALUATION AND
GOVERNMENT ACCOUNTABILITY

TO: Members, Government Oversight Committee
FROM: Lucia Nixon, Director
DATE: March 26, 2021
RE: MCILS Audit Work – Update from OPEGA

At its meeting on February 12, 2021, the GOC received public comment, held a work session and voted to endorse the November 2020 OPEGA report on the Maine Commission on Indigent Legal Services. At the work session, the GOC requested that OPEGA to perform limited follow-up work on the report to assess the feasibility and resource needs for retrospective audit work relating to potential overbilling of high-billing attorneys. This memo reports on the results of that follow-up work.

To complete the task assigned by the GOC, OPEGA reviewed and analyzed the existing MCILS attorney voucher data and associated event notes and voucher notes, developed some estimates of the resources required to perform this work, assessed potential outcomes of retrospective audit work and consulted counsel in the Office of the Attorney General.

WORK PERFORMED AND RESULTS

1. *Evaluated the number of attorneys potentially subject to further work.* We performed some additional analysis and reviewed results from our prior data analysis to identify the number of attorneys, and associated records and entries, associated with potential high billing.

- **Results:** As noted at the work session, the MCILS attorney voucher data is voluminous—almost 4.7 million work events across 282,000 vouchers submitted by 723 attorneys. Focusing on 24 instances in which an attorney billed for more than 2,600 hours in a fiscal year would capture roughly 2.4% of total work events in the review. This does not appear feasible given the work OPEGA would be required to perform. Reducing the percentage of total work events reviewed to 1% (47,000) could be achieved by further narrowing based on number of 16+ hour days, high billing totals, and limited, specific time periods (less than a fiscal year) and would result in a potential sample size of 6-8 attorneys potentially subject to in-depth review.

2. *Assessed ability to reliably identify actual overbilling.* For the purposes of the immediate assignment, we manually reviewed all the event notes, voucher notes, and voucher override amounts for two selected high-billing attorneys to determine whether we could reliably identify actual instances of potential overbilling from those that only appear to be so due to how hours were recorded.

- **Results:** We found that the “notes” in the data provided little insight into why event durations (hours billed) were what they were, and the resulting adjusted hours were negligible. As a result, we would risk expending resources on identifying false positives—high annual billed hours that were worked, but otherwise recorded in a manner that misattributes the entirety of those hours to a single attorney.

3. Assessed data needs and data availability. We explored what attorney time records we would potentially need to conduct that subsequent work and consulted with counsel regarding whether we could obtain those records.

- **Results:** To perform the work envisioned—and provide reasonable assurance that billed hours were actually worked—we would need to access or obtain attorney time records to reconcile with the MCILS attorney voucher data. It is our understanding that the GOC, on behalf of OPEGA, could potentially subpoena all contemporaneous time records related to work specifically on MCILS cases. However, if the GOC chooses to subpoena those records, it is possible—or even likely—that this action could be challenged in court. Additionally, we do not believe that it would be possible to obtain attorney time records for non-MCILS case work.

4. Assessed work required reconcile billed hours and attorney time records. We developed a framework for understanding of what subsequent work would be required to reconcile attorney time records (provided they could be obtained) with MCILS voucher data to provide reasonable assurance that billed hours were, in fact, worked regardless of how they were recorded.

- **Results:** We found that the ambiguity of the MCILS data precludes a relatively straightforward reconciliation of MCILS attorney voucher data with attorney time records maintained as part of the attorney’s own practice. Instead, the reconciliation of even a single event entry that is misdated or batched in the MCILS data may require multiple actions including:
 - The review of all like entries across the entirety of the voucher in the data set to reconcile with time records;
 - The review of all like entries billed across multiple vouchers in instances when a defendant has multiple cases to reconcile with time records; and
 - The reconciliation of time records from multiple attorneys and potentially support staff, in addition to the billing attorney.

5. Estimated OPEGA resources required. We evaluated the OPEGA resources that would be needed to conduct this work, assuming a narrow sample, based on previous OPEGA reviews and instances in which OPEGA has reconciled multiple, varied data sets or records with one another.

- **Results:** Because of the one-to-many relationship between the MCILS voucher data and contemporaneous time records, the work associated with even a limited sample size of attorneys would significant multiply—and this would require a significant portion of OPEGA’s available resources. Our best estimate is that this further work would require two full-time staff for a period of nine to ten months. A commitment of this level of resources would have a significant impact on OPEGA’s ability to complete other existing reviews or respond to other matters that may arise throughout the year.

6. Considered the potential impact of the work. We assessed the potential impact of doing the work taking into consideration what we learned in Part I of the MCILS review, in which we identified several issues to be addressed systemically and prospectively; the results of the MCILS attorney self-audit

conducted by one attorney; and what we have learned recently about opportunities and barriers in the recoupment of overpayments.

- **Results:** If OPEGA were to expend these resources and perform this work, we believe the potential results and impact would be limited. First, considering the amount identified in the self-audit (approximately \$35,000 over three years) and then adjusting and accounting for the covered timeframe, the number of 16+ hour days and total hours subject to review, the structure of that attorney’s practice relative to those in the potential sample, we expect that the amount of any identified overpayments is likely to be small, especially when compared to the resources we would expend determining these amounts.

Second, recoupment of any identified overpayments is not guaranteed. Currently, MCILS does not have an administrative process for the identification and recoupment of funds, and, even if it were to institute one, there is a question of whether it could be applied retroactively. Additionally, other means of forced recoupment—such as a civil action—carry other considerations that would factor into whether MCILS and/or the Office of the Attorney General would decide to pursue such action.

CONCLUSION

Given the documented data quality issues and the fact that a single data entry may be potentially connected to multiple time records across different dates, attorneys, staff, and vouchers, we conclude that retrospective audit work that could provide reasonable assurance that billed hours were, in fact, worked by MCILS rostered attorneys would require an exhaustive methodology and, in turn, a significant amount of OPEGA’s overall available resources. We also conclude that, in all likelihood, the results of such work would be limited. In particular, the fiscal impacts of any identified overpayments are likely to be small—especially when compared to the OPEGA resources required to determining these amounts—and the recoupment of any identified overpayments remains uncertain.



LUCIA A. NIXON
DIRECTOR

MAINE STATE LEGISLATURE
OFFICE OF PROGRAM EVALUATION AND
GOVERNMENT ACCOUNTABILITY

TO: Members, Government Oversight Committee
FROM: Lucia Nixon, Director
DATE: March 26, 2021
RE: Presentation of 2021-2022 Work Plan for OPEGA Evaluations and Related Work

The OPEGA director is required by statute to prepare and present an annual work plan to the Government Oversight Committee for its consideration and approval (3 MRSA section 995). To coincide with the flow of work of the Legislature and the GOC, this work plan has been presented and maintained as a *biennial plan* coinciding with the two calendar years of each Legislative biennium. To ensure the work of OPEGA is responsive to the changing needs and interests of the GOC and the Legislature over the course of the biennium, the work plan may be amended or adjusted at any point by vote of the GOC.

As you embark on the work of the 130th GOC, I have prepared the “2021-2022 Work Plan for OPEGA Evaluations and Related Work” for your review and consideration (attached as separate document). Please note that this document presents a baseline plan for OPEGA’s work for the 2021-2022 period based on the information available at this time, with the expectation and understanding that the GOC may, by vote, direct OPEGA to add, remove, amend or otherwise adjust items on the work plan as necessary. To provide a comprehensive overview of anticipated work at this point in time, the “2021-2022 Work Plan for OPEGA Evaluations and Related Work” document is organized into four parts as follows:

1. Work Plan for OPEGA Evaluations. This part has three sections:
 - Approved Projects Continued from the 2019-2020 Work Plan (6 projects: 3 active/3 inactive)
 - Stand-By List from 2019-2020 Work Plan (1 project)
 - Upcoming Projects Required by Statute (6 projects related to tax expenditure review)
2. New Requests Under Consideration (2 projects)
3. Recently Completed Evaluations (2 projects)
4. Other OPEGA Work Required by Statute (4 items)

On the second page of this memo, you will find some background information prepared by OPEGA for two projects that have been carried over on the project list for OPEGA, in one form or another, for many years without substantive activity due to other priorities. We hope that this background information will be helpful to the GOC in determining the appropriate disposition of and direction for these projects going forward.

Substance Abuse Treatment Programs in Corrections System	
March 2009 (12 yrs ago)	<p><u>Original Request and Placement on the On-Deck List</u></p> <ul style="list-style-type: none"> • In March 2009, OPEGA brought several review requests to the GOC for consideration, including a request for review of substance abuse treatment programs in the corrections system, specifically the Correctional Recovery Academy and the Intensive Outpatient Program. The proposal was to examine effectiveness and/or cost-effectiveness of the programs. The request did not seem to have a legislative sponsor. • GOC voted (12-0) to add the topic to the On-Deck List for potential future work.
February 2017 (4 yrs ago)	<p><u>Continued on the On-Deck List</u></p> <ul style="list-style-type: none"> • Sen. Katz noted that he thought the landscape of substance abuse services in corrections has changed substantially since 2009, partially due to OPEGA reviews of health care in the prison systems (2011 and 2014). Rep. Pierce indicated he wanted to keep the project on the On-Deck list due to the opiate crisis in the state and requests for funding for services. • No motion was made / no vote taken
August 2017 (3.5 yrs ago)	<p><u>Moved from On-Deck List to Work Plan</u></p> <ul style="list-style-type: none"> • GOC reviewed the On-Deck List (7 projects) as the OPEGA Director was looking to determine which projects would be coming up next for staff. • Sen. Diamond recommended moving this from the On-Deck list to the current Work Plan, noting ongoing concerns about substance abuse services in prisons and general concerns about jails preventing contact with families and inmates. Rep. Mastraccio also had interest in the topic, noting many proposals for funding of these services at the time. • GOC voted (7-3) to add the topic to the Work Plan.
March 2021	<p><u>Notes & Updates</u></p> <ul style="list-style-type: none"> • No substantive work on this project has been conducted. Since August 2017, the project has “inactive” on the Work Plan, while the GOC has prioritized other projects for attention.

DHHS Audit Functions	
Feb-April 2013 (8 yrs ago)	<p><u>Original Request and Placement on Work Plan</u></p> <ul style="list-style-type: none"> • In early 2013, Sen. Craven expressed interest in a review of DHHS Audit Functions; at the time, some members of the HHS Committee had concerns whether DHHS had enough auditors and whether there were savings that could be identified if DHHS had enough auditors. • In response, the GOC requested and received information from DHHS on the agency’s audit units, staffing levels, audit analytics were being conducted and the agency’s perspective on the new audit tools it had implemented. • The GOC discussed a general scope of work for a project to include a review of “audit efforts, resources and capabilities, results of audit efforts, and degree to which DHHS Audit functions have sufficient resources and capabilities to be effective in identifying fraud, waste and abuse.” • GOC voted (12-0) to add the topic to the Work Plan in April 2013.
April 2019 (2 yrs ago)	<p><u>Moved from Work Plan to Stand-by (On-Deck) List</u></p> <ul style="list-style-type: none"> • In the GOC’s April 2019 review and discussion of the Work Plan and setting of project priorities, a motion was made that included removing the review of DHHS Audit Functions. • At the time, Sen. Timberlake expressed hesitation about removing the project, and also an interest in whether the project would include review of Fund for a Healthy Maine expenditures. Rep. Mastraccio suggested perhaps moving it from the Work Plan to the Stand-By List. • Motion to remove the project was amended and GOC voted (10-0) to shift the topic from the Work Plan to the Stand-by List (previously called the On-Deck List) for potential future work.
March 2021	<p><u>Notes & Update</u></p> <ul style="list-style-type: none"> • No substantive work has been conducted on this project, either while on the Work Plan (2013-2019) or while on the Stand-by List for potential future work.

Government Oversight Committee
Review of 2021-2022 Work Plan for OPEGA Evaluations and Related Work
March 26, 2021

Work Plan for OPEGA Evaluations (2021-2022) Presented to GOC 3/26/21					
Evaluation Topic	Request Presented	Project Approved by GOC	Scope/ Parameters Approved	Target Report Date	OPEGA Work Phase by Year
Approved Projects Continued from 2019-2020 Work Plan					
Maine Citizen Initiative Process	10/02/17	11/09/17	1/26/18	2021 Q2	2021: Fieldwork / Report
Seed Capital Investment Tax Credit	n/a	n/a	1/24/20	2021 Q3	2021: Fieldwork / Report
Maine Commission on Indigent Legal Services (MCILS)	2/17/17 2/22/19	4/12/19	12/10/19*	2021 Q3	2021: Fieldwork / Report [Part II] (*note: Part II scope amended 2/12/21)
Child Protective Services: Follow-up Survey of DHHS/OCFS Frontline Workers	n/a	3/22/19			TBD: Paused
Child Protective Services: Out of Home Placements for Children Removed from Care by the DHHS/OCFS	n/a	3/22/19			TBD: Paused
Substance Abuse Treatment Programs in the Corrections System	3/27/09	8/23/17			TBD: Inactive / not started
Stand-by Projects from 2019-2020 Work Plan (Projects approved but placed on “stand-by” for potential future work)					
DHHS Audit Functions	2/2013	4/16/13*			TBD: Stand-by (*note: 4/12/19 moved to stand-by list)
Upcoming Projects Required by Statute					
Credit for Rehabilitation of Historic Properties	n/a	n/a	Expected 2021 Q2	2021 Q4	2021: Prelim Research /Fieldwork / Report
Research Expense Tax Credit	n/a	n/a	Expected 2021 Q2	TBD	
Shipbuilding Facility Credit	n/a	n/a	TBD	TBD	
Tax Benefits for Media Production Companies	n/a	n/a	TBD	TBD	

Government Oversight Committee
Review of 2021-2022 Work Plan for OPEGA Evaluations and Related Work
March 26, 2021

Work Plan for OPEGA Evaluations (2021-2022) Presented to GOC 3/26/21					
Evaluation Topic	Request Presented	Project Approved by GOC	Scope/ Parameters Approved	Target Report Date	OPEGA Work Phase by Year
Expedited Tax Expenditure Reviews 2021: Conformity with Internal Revenue Code & Inputs to Tangible Products Exemptions	n/a	n/a	n/a	2021 Q4	2021: Research / Report
Expedited Tax Expenditure Reviews 2022: Necessity of Life Exemptions	n/a	n/a	n/a	2022 Q4	2022: Research / Report

NOTES/DECISIONS

New Requests under Consideration (2021-2022)			
Evaluation Topic	Request Presented	GOC Vote(s)	Status
Wild Blueberry Commission	2/26/21	2/26/21	<ul style="list-style-type: none"> • 2/26/21 – Requested input/assistance from ACF committee (memo to ACF dated 3/5/21) • 3/22/21: Memo received from ACF propose report back end of April
DAFS Workday Initiative	3/26/21		

NOTES/DECISIONS

Government Oversight Committee
Review of 2021-2022 Work Plan for OPEGA Evaluations and Related Work
March 26, 2021

Recently Completed Evaluations (2021-2022)					
Evaluation Topic	Report Presented	Public Comment	Work Session	GOC Vote	Follow-up Actions by GOC
Maine Commission on Indigent Legal Services (MCILS) – Part I	11/9/20	2/12/21	2/12/21	2/12/21 Endorsed	<ul style="list-style-type: none"> 2/12/21 - Requested billing data assessment from OPEGA; requested GOC Chairs meeting with State Auditor; requested quarterly reporting from MCILS for rest of 130th Legislature (letter to MCILS dated 3/10/21)
Pine Tree Development Zones – Limited Scope Review	11/20/20	2/26/21	2/26/21	2/26/21 Endorsed	<ul style="list-style-type: none"> 2/26/21 – Requested responses to questions from DECD; report back in April (letter to DECD dated 3/11/21)

Other OPEGA Work Required by Statute (2021-2022)		
Project	Report Due	Timeline for OPEGA work
2021 OPEGA Annual Report	2022 Q1	2021 Q4 & 2022 Q1
2022 OPEGA Annual Report	<i>2023 Q1</i>	2022 Q4 & 2023 Q1
2022 Review of Tax Expenditure Review Category Assignments and Schedule	2021 Q4	2021 Q3-Q4
2023 Review of Tax Expenditure Review Category Assignments and Schedule	2022 Q4	2022 Q3-Q4