

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-ONE

—  
H.P. 57 - L.D. 91

**An Act To Update the Maine Uniform Accounting and Auditing Practices  
Act for Community Agencies**

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 5 MRSA §1660-D, sub-§11**, as amended by PL 2005, c. 519, Pt. SS, §1, is further amended to read:

**11. Federal audit.** "Federal audit" means an audit made pursuant to the federal Office of Management and Budget ~~Circular A-133~~ uniform guidance under 2 Code of Federal Regulations, Part 200 or any subsequent revisions.

**Sec. 2. 5 MRSA §1660-E**, as enacted by PL 1995, c. 402, Pt. C, §2, is repealed.

**Sec. 3. 5 MRSA §1660-F, sub-§1, ¶A**, as amended by PL 2005, c. 519, Pt. SS, §2, is further amended to read:

A. If the community agency expends less than ~~\$500,000~~ \$100,000, the agency shall comply with the terms of financial reporting contained in the individual social service agreements with the department.

**Sec. 4. 5 MRSA §1660-F, sub-§1, ¶A-1** is enacted to read:

A-1. If the community agency expends between \$100,000 and \$500,000, the agency shall have an entitywide review of its financial statements and agreement supplemental schedules conducted by a qualified independent public accountant.

**Sec. 5. 5 MRSA §1660-L**, as corrected by RR 2003, c. 2, §5, is repealed.

**Sec. 6. 5 MRSA §1660-M**, as enacted by PL 1995, c. 402, Pt. C, §2, is amended to read:

**§1660-M. Appeals**

Any person aggrieved under this chapter is entitled to judicial review, as provided in the Maine Administrative Procedure Act. ~~The commissioner shall consult with the Advisory Committee to the Commissioner about additional appeal procedures and may adopt rules providing for such procedures.~~