

§1660-I. Responsibilities of parties

The responsibilities of the parties under this chapter are as follows. [PL 1995, c. 402, Pt. C, §2 (NEW).]

1. Community agency. A community agency shall:

A. Design and operate an internal control system reasonably sufficient to ensure that the community agency meets acceptable standards in the areas of financial reporting reliability, operating efficiency and effectiveness and compliance with applicable laws and regulations. [PL 2005, c. 519, Pt. SS, §5 (RPR).]

B. Prepare and submit financial reports as required by the department's social services agreements and, if applicable, annual entity financial statements and agreement supplemental schedules in accordance with department rules; and [PL 2005, c. 519, Pt. SS, §6 (AMD).]

C. Meet the federal and department audit requirement. [PL 1995, c. 402, Pt. C, §2 (NEW).]
[PL 2005, c. 519, Pt. SS, §§5, 6 (AMD).]

2. Department. The department shall:

A. Adopt rules consistent with the provisions of Title 22, section 41-B establishing accounting and auditing practices for community agencies, including, but not limited to, agreement reporting as part of the annual entitywide financial statement presentation; standards of accountability for community agencies; and audit requirements and standards for the department; [PL 2005, c. 588, §1 (AMD).]

B. Provide community agencies the necessary training concerning the requirements of this chapter; [PL 1995, c. 402, Pt. C, §2 (NEW).]

C. Review federal audits done by qualified independent public accountants in accordance with the applicable and prevailing federal Office of Management and Budget circulars. These reviews must be desk reviews of audit report submissions and quality control reviews of independent public accountant workpapers when necessary; [PL 1995, c. 402, Pt. C, §2 (NEW).]

D. Review state audit reports performed for the department by qualified independent public accountants; [PL 1995, c. 402, Pt. C, §2 (NEW).]

E. Review community agency financial reports required by the department's social services agreements and determine the need for department examination; and [PL 2005, c. 519, Pt. SS, §7 (AMD).]

F. [PL 2005, c. 519, Pt. SS, §8 (RP).]

G. Provide technical advice and act as a liaison between all interested parties. [PL 1995, c. 402, Pt. C, §2 (NEW).]
[PL 2005, c. 519, Pt. SS, §§7, 8 (AMD); PL 2005, c. 588, §1 (AMD).]

3. Other.

[PL 2005, c. 519, Pt. SS, §9 (RP).]

SECTION HISTORY

PL 1995, c. 402, §C2 (NEW). PL 2005, c. 519, §§SS5-9 (AMD). PL 2005, c. 588, §1 (AMD).

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