

§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).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024. The text is

subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.