

## Rule-making Fact Sheet

5 M.R.S.A. 8057-A

**AGENCY:** Department of Health and Human Services, Finance  
Division of Audit

**NAME, ADDRESS, PHONE NUMBER OF AGENCY CONTACT PERSON:**

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**CHAPTER NUMBER AND RULE TITLE:** Section 10-144, Chapter 30, **Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP)**

**STATUTORY AUTHORITY:** 5 M.R.S.A., § 1660-H; LD 1902 passed by Legislative Resolve on April 10, 2012 and signed by Governor Paul R. LePage on April 18, 2012.

**DATE AND PLACE OF PUBLIC HEARING:**

Date: December 16, 2011, 9 a.m.  
Location: Conference Room 1A  
Department of Health and Human Services  
Division of Audit  
442 Civic Center Drive  
Augusta, ME 04330

**COMMENT DEADLINE:** Midnight, December 26, 2011

**PRINCIPAL REASON OR PURPOSE FOR ADOPTING THIS RULE:** A complete repeal and replace of MAAP regulations was necessary due to significant changes that have occurred in accounting and auditing standards and federal regulations since the last major revision in December, 1996. The proposed MAAP regulations more closely mirror Federal Circulars OMB A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, OMB A-102, *Grants and Cooperative Agreements with State and Local Governments*, OMB A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, OMB A-122, *Cost Principles for Non-Profit Organizations* and OMB A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, the regulations are updated to reflect the latest auditing standards promulgated by the American Institute of Certified Public Accountants

**ANALYSIS AND EXPECTED OPERATION OF THE RULE:** To outline accounting and financial management standards for community agencies, audit requirements for community agencies, standard administrative and compliance requirements for Department agreements and Department responsibilities.

**IMPACT OF THE PROPOSED RULE ON JOB GROWTH OR CREATION:** N/A

**BURDEN IMPOSED BY ANY FEES INCLUDED IN THE RULE:** N/A

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**THE COST TO THE PUBLIC IN TERMS OF TIME AND MONEY REQUIRED TO COMPLY WITH THE RULE:** N/A, since this rule involves community agencies, not the general public.

**THE EXTENT TO WHICH OTHER STATE LAWS AND REGULATIONS ALREADY ADDRESS THE SUBJECT MATTER OF THE RULE:** The subject matter of this rule is not addressed in other state laws and regulations.

**THE RELEVANT FEDERAL STANDARDS, IF ANY, AND THE SPECIFIC NEED FOR MAINE'S RULES TO DIFFER FROM THEM IF SUCH A NEED EXISTS:** This rule complies with federal standards governing grants.

**FISCAL IMPACT OF THE RULE:** NA

***FOR RULES WITH FISCAL IMPACT OF \$1 MILLION OR MORE, ALSO INCLUDE:***

**ECONOMIC IMPACT, WHETHER OR NOT QUANTIFIABLE IN MONETARY TERMS:**

**INDIVIDUALS OR GROUPS AFFECTED AND HOW THEY WILL BE AFFECTED:**

**BENEFITS OF THE RULE:**