

Notice of Agency Rule-making Adoption

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

CHAPTER NUMBER AND TITLE: Section 10-144, Chapter 30, Maine Uniform Accounting and Auditing Practices for Community Agencies.

ADOPTED RULE NUMBER:

CONCISE SUMMARY: The Department is adopting final rules of the Maine Uniform Accounting and Auditing Practices for Community Agencies. This rule provides a framework of standards of accountability over Department agreement funds received by community agencies. A complete revision of MAAP regulations is 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. This rule change is not anticipated to have any adverse impact on small businesses or on municipalities or counties.

See <http://www.maine.gov/dhhs/audit/social-services> for rules and related rulemaking documents.

EFFECTIVE DATE:	January 1, 2011
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