

OPEGA's Purpose

3 MRSA §991

The Office of Program Evaluation and Government Accountability is created for the purpose of providing program evaluation of agencies and programs of State Government and, when determined necessary by the committee,

- local and county governments;
- quasi-municipal governments;
- special districts;
- utility districts;
- regional development agencies; or
- any municipal or nonprofit corporation.

The office also is established to ensure that public funds provided to [these entities] are expended for the purposes for which they were allocated, appropriated or contracted.

When authorized by the committee, the office also may examine or direct an examination of any state contractor financed in whole or part by public funds and any expenditure by any public official or public employee during the course of public duty, including, but not limited to, any expenditure of private money for the purposes of the agency or other entity.

OPEGA's Mission Statement

To support the Legislature in monitoring and improving the performance of State government by conducting independent, objective reviews of State programs and activities with a focus on effectiveness, efficiency and economical use of resources.

Statutory Definition of Committee

3 MRSA §992(1)

“Committee” means a joint legislative committee established to oversee program evaluation and government accountability matters.

§994 – The membership of the committee and the selection of chairs are established by joint rule of the Legislature.

GOC's Mission Statement

(adopted 2-28-05)

The mission of the Joint Legislative Committee on Program Evaluation and Government Accountability, hereafter called the "Committee", is to ensure that public funds are expended in the most effective, efficient and economical manner possible. The Committee also seeks to ensure that such funds are used to support activities and functions that produce satisfactory results and that comply with State and Federal mandates. The Committee shall accomplish this mission by directing [OPEGA] to conduct independent evaluations and investigations of State agencies and programs and, as necessary, of other entities receiving public funds or expending private monies for public purposes.

Definitions

Program evaluation per 3 MRSA §992

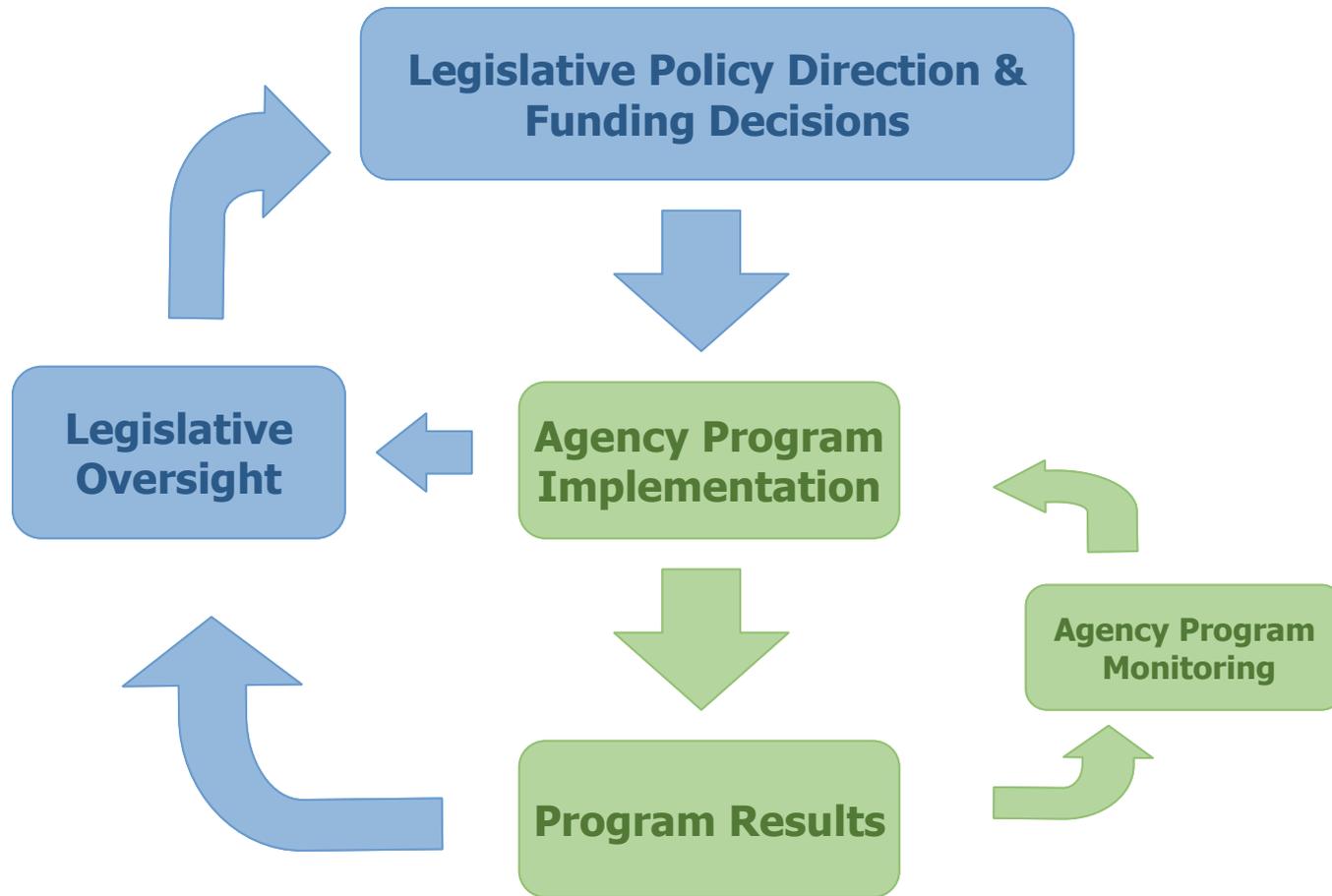
“...an examination of any government program that includes performance audits, management analysis, inspections, operations, research or examinations of efficiency, effectiveness or economy.”

Performance audit per GAGAS 1.25 and 1.28

“...engagements that provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria....Performance audits provide objective analysis so that management and those charged with governance and oversight can use information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.”

“Performance audit objectivesinclude assessments of program effectiveness, economy and efficiency; internal control; compliance and prospective analyses.”

Supporting Legislative Oversight



OPEGA's Focus

- **Effective** - producing a decided, decisive, or desired effect
- **Efficient** - acting or producing effectively with a minimum of waste, expense, or unnecessary effort
- **Economical** - thrifty in management; not wasteful or extravagant
- **Cost-effective** - economical in terms of tangible benefits produced by money spent, OR productive or effective in relation to its cost
- **Transparent** - free from pretense or deceit; easily detected or seen through; readily understood; and/or characterized by visibility or accessibility of information especially concerning business practices
- **Accountable** - subject to giving an account (answerable) and/or capable of being accounted for (explainable)

Questions OPEGA Can Help Answer

- Are programs and activities achieving intended results? How do we know?
- Are the services being provided adequate? Are they being delivered in a timely way?
- Are programs and activities obtaining and using resources as efficiently and economically as possible?
- How are funds being spent? Are expenditures reasonable and necessary?
- Are there overlaps or gaps among programs and services? Is there adequate coordination?
- Is there compliance with laws, regulations and other mandates regarding the program?
- Are programs and activities being properly managed to reduce possibility of undesirable events and take advantage of opportunities?
- If answers to any above questions are “No”, then why not and what are the implications?

Adherence to Professional Standards

OPEGA's work is guided by several sets of professional standards that provide a framework for performing high-quality evaluation and audit work with competence, integrity, objectivity and independence.

The set of standards we primarily follow are the *Government Auditing Standards* issued by the United States Government Accountability Office also known as the Generally Accepted Government Auditing Standards (GAGAS) or the Yellow Book Standards. GAGAS includes standards for both financial auditing and performance auditing in government environments.

Role of the Government Oversight Committee

- Oversees OPEGA's activities and performance
- Selects topics and approves scopes for OPEGA reviews to ensure OPEGA's resources are appropriately focused
- Facilitates, if necessary, OPEGA's access to information needed in conducting reviews
- Promotes necessary and appropriate action to address OPEGA's results

GOC and OPEGA supplement policy committee oversight through:

- Unique organizational arrangement
- Access to detailed information and confidential records
- Adherence to professional standards
- Ability to examine activities that cut across State government

Coordinating Oversight Activities

- GOC/OPEGA solicit and policy committees provide:
 - input to selection of topics for OPEGA reviews
 - input in refining scope for planned reviews
 - information and context during a review
- Policy committees receive and consider OPEGA's results
- Policy committees are informed about, and assist in monitoring, agency actions in addressing identified concerns
- Policy committees consider legislation introduced by the GOC and take other action to implement OPEGA recommendations when appropriate
- Policy committees provide feedback on OPEGA's reports, activities and value

Roles & Responsibilities Per Statute

Director

- Staff and manage Office
- Develop and present biennial budget
- Develop and present annual work plan
- Contract with consultants as necessary
- Distribute draft evaluation reports to evaluated entity
- Notify Committee upon completion of final evaluation reports
- Release reports to Committee, Legislature and public
- Prepare and submit annual report of Office activities
- Ensure confidentiality

Committee

- Evaluate Director
- Establish general policy direction
- Review and approve biennial budget
- Review and approve annual work plan
- Direct Office to conduct evaluations
- Request services from State Audit Dept.
- Conduct public hearings to receive reports and question evaluated entities
- Vote whether to endorse reports
- Examine witnesses, administer oaths, issue subpoenas
- Conduct Committee meetings
- Adopt rules
- Initiate legislation to implement recommendations as necessary

Additional Roles & Responsibilities

Director

- Develop Office mission, strategy, goals, objectives and performance measures
- Oversee OPEGA projects and ensure quality results, participate as necessary
- Build effective working relationships
- Respond to inquiries from media, legislators and public
- Provide status reports to the Committee or other legislative bodies as requested
- Testify before legislative bodies as requested
- Seek administrative, operational or informational support, as necessary, from Executive Director's Office and other nonpartisan Council Offices

Committee

- Provide input to development of goals, objectives, strategy and performance measures
- Select review topics and approve review scope
- Serve as conduit for review requests from other members of the Legislature or public
- Assist in removing barriers to Office effectiveness and productivity
- Protect Office from partisan politics
- Keep other legislators apprised of OPEGA activities
- Approve proactive media relations efforts