



**STATE OF MAINE**  
**OFFICE OF THE STATE AUDITOR**

66 STATE HOUSE STATION  
AUGUSTA, ME 04333-0066

TEL: (207) 624-6250

**B. Melissa Perkins, CPA**  
Acting State Auditor

September 1, 2022

Honorable Janet T. Mills  
Governor of the State of Maine

Honorable Troy D. Jackson  
President of the Senate

Honorable Ryan M. Fecteau  
Speaker of the House

I am pleased to submit the State Auditor's Fraud Hotline Semiannual Reports for the periods January 1, 2021 to June 30, 2021 and July 1, 2021 to December 31, 2021.

Sincerely,

B. Melissa Perkins, CPA  
Acting State Auditor



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STATE AUDITOR'S FRAUD HOTLINE  
<http://www.maine.gov/audit/fraud/index.html>  
Semiannual Report  
For the Period 1/1/2021 to 6/30/2021

Total number of complaints received	75
Complaint sequence: Complaints No. 698 through No. 772	
Number of complaints closed for not meeting requirements, or not allegations of fraud	16
Number of referrals made to the Office of the Attorney General	29
Number of complaints investigated by Office of the State Auditor personnel	7
Number of referrals to the Office of Program Evaluation and Government Accountability	0
Number of complaints still open	1
Complaints about individuals referred to (some to more than one agency):	
Fraud Investigation and Recovery Unit – DHHS	3
Division of Support Enforcement and Recovery – DHHS	0
Maine Revenue Service	6
Department of Labor	13

Types of complaints Office of the State Auditor personnel investigate:

- illegal acts affecting State government such as theft, fraud, and financial conflict of interest,
- financial fraud depleting resources or increasing expenditures of the State,
- significant abuse of State equipment or property,
- clear misuse of State property, programs, or work time for personal gain,
- gross misconduct with significant financial effects,
- consistent, wasteful conduct with significant financial implications, and
- kickbacks or similar acts involving return payments to State workers or vendors.

Types of complaints Office of the State Auditor personnel do not investigate, but the Office does generally refer these complaints to other State agencies or other government authorities:

- personal conflicts between individuals or domestic or other threats of violence,
- alleged improper acts by Federal officials,
- personal gripes against State employees about personal matters,
- mistakes made by State personnel,
- insignificant matters or complaints without sufficient factual basis, and
- matters handled by other specific State investigation units.

The Office of the State Auditor does not have enforcement power. However, we work with governmental entities that do have enforcement power. This includes, but is not limited to, the Attorney General's Office and the District Attorneys' Offices.

A legend for the abbreviations used in this report appears on page three.

A listing of the complaints received from January 1, 2021 to June 30, 2021 begins on page four of this report.

**Agency acronyms that may be used in the report:**

AG - Office of the Attorney General

BMV - Bureau of Motor Vehicles (a division of the Secretary of State's office)

DAFS - Department of Administrative and Financial Services

DHHS - Department of Health and Human Services

DOL - Department of Labor

IRS – Internal Revenue Service

MRS - Maine Revenue Services (a division of DAFS)

OPEGA - Office of Program Evaluation and Government Accountability

OSA - Office of the State Auditor

<b>ID</b>	<b>Type or Name of Potential Fraud</b>	<b>Agency Complained of:</b>	<b>Potential Impact on Government:</b>	<b>Action taken by the Office of the State Auditor:</b>	<b>Substantiation of Complaint:</b>
698	Phishing email	None: Private fraud alleged	N/A	Referred to AG	To be determined by AG
699	Benefit fraud	None: Private fraud alleged	Possible recovery of any inappropriate benefits	Referred to DHHS fraud	To be determined by DHHS
700	Phishing email	None: Private fraud alleged	N/A	Referred to AG	To be determined by AG
701	Email scam	None: Private fraud alleged	N/A	Referred to AG	To be determined by AG
702	Unreported income	None: Private fraud alleged	Possible recovery of unpaid taxes	Closed - Referred to MRS	To be determined by MRS
703	Unreported income	None: Private fraud alleged	N/A	Closed - Anonymous tip	Attempts to identify complainant went unanswered.
704	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Complainant working with DOL	To be determined by DOL
705	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Complainant working with DOL	To be determined by DOL
706	Benefit fraud	None: Private fraud alleged	N/A	Closed - Permission to refer not received	Closed - Permission to refer not received
707	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Case referred to DOL	To be determined by DOL

<b>ID</b>	<b>Type or Name of Potential Fraud</b>	<b>Agency Complained of:</b>	<b>Potential Impact on Government:</b>	<b>Action taken by the Office of the State Auditor:</b>	<b>Substantiation of Complaint:</b>
708	Unreported income	None: Private fraud alleged	Possible recovery of unpaid taxes	Closed - Referred to MRS	To be determined by MRS
709	Phone scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
710	Business complaint	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
711	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Referred to DOL	To be determined by DOL
712	Municipal fraud	None: Municipal fraud alleged	N/A	Closed - No aspect to refer	OSA resolved with complainant
713	Email scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
714	Fraudulent charge	None: Private fraud alleged	N/A	Closed	Permission to refer not obtained
715	Benefit fraud	None: Private fraud alleged	Possible recovery of any inappropriate benefits	Closed - Referred to DHHS	To be determined by DHHS
716	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Referred to DOL	To be determined by DOL
717	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Referred to DOL	To be determined by DOL
718	Police corruption	None: Private fraud alleged	N/A	Closed - No aspect to refer	State Auditor resolved with complainant

<b>ID</b>	<b>Type or Name of Potential Fraud</b>	<b>Agency Complained of:</b>	<b>Potential Impact on Government:</b>	<b>Action taken by the Office of the State Auditor:</b>	<b>Substantiation of Complaint:</b>
719	Internet scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
720	Police corruption	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
721	Phone scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
722	Phone scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
723	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Case with DOL	To be determined by DOL
724	Private employer fraud	None: Private fraud alleged	N/A	Closed	Permission to refer not obtained
725	Unemployment fraud	None: Private fraud alleged	N/A	Closed	Permission to refer not obtained
726	Rent issues	None: Private fraud alleged	N/A	Closed - No aspect to refer	No fraud alleged
727	Town fraud	None: Municipal fraud alleged	N/A	Closed - No aspect to refer	OSA resolved with complainant
728	Town fraud	None: Municipal fraud alleged	N/A	Closed - No aspect to refer	OSA resolved with complainant
729	Internet scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
730	Municipal fraud	None: Municipal fraud alleged	N/A	Closed - No aspect to refer	No action warranted

<b>ID</b>	<b>Type or Name of Potential Fraud</b>	<b>Agency Complained of:</b>	<b>Potential Impact on Government:</b>	<b>Action taken by the Office of the State Auditor:</b>	<b>Substantiation of Complaint:</b>
731	Municipal fraud	None: Municipal fraud alleged	N/A	Closed - No aspect to refer	No action warranted
732	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Referred to DOL	To be determined by DOL
733	Email scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
734	Internet scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
735	Internet scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
736	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Case with DOL	To be determined by DOL
737	Landlord fraud	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
738	Town fraud	None: Municipal fraud alleged	N/A	Closed - No aspect to refer	State Auditor resolved with complainant
739	Benefit fraud	None: Private fraud alleged	N/A	Closed - Referred to MRS	To be determined by MRS
740	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Referred to DOL	To be determined by DOL
741	Benefit fraud	None: Private fraud alleged	N/A	Closed	Permission to refer not obtained
742	Municipal complaints	None: Municipal fraud alleged	N/A	Closed - Referred to AG	To be determined by AG



<b>ID</b>	<b>Type or Name of Potential Fraud</b>	<b>Agency Complained of:</b>	<b>Potential Impact on Government:</b>	<b>Action taken by the Office of the State Auditor:</b>	<b>Substantiation of Complaint:</b>
743	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Case with DOL	To be determined by DOL
744	Unemployment fraud	None: Private fraud alleged	N/A	Closed - Referred to DOL	To be determined by DOL
745	Email scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
746	Fraudulent invoice	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
747	Fraudulent email	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
748	Non-profit fraud	None: Private fraud alleged	N/A	Closed - No aspect to refer	Complainant already in touch with the IRS
749	Cemetery complaint	None: Private fraud alleged	N/A	Closed - No aspect to refer	Complainant resolved with the town
750	Multiple complaints	None: Private fraud alleged	N/A	Closed - No aspect to refer	State Auditor resolved with complainant
751	Municipal tax lien	None: Private fraud alleged	N/A	Closed - No aspect to refer	Complainant did not respond to follow up inquiry
752	Unreported income	None: Private fraud alleged	N/A	Closed - Referred to MRS	To be determined by MRS
753	Business fraud	None: Private fraud alleged	N/A	Open	Waiting for complainant to respond

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754	Fraudulent invoices	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
755	Phishing email scheme	None: Private fraud alleged	N/A	Closed	Permission to refer not obtained
756	Housing fraud	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
757	Unreported income	None: Private fraud alleged	N/A	Closed	Permission to refer not obtained
758	Social media scam	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
759	Business fraud	None: Private fraud alleged	N/A	Closed- Referred to AG	To be determined by AG
760	Business fraud	None: Private fraud alleged	N/A	Closed	Permission to refer not obtained
761	Fraudulent telephone call	None: Private fraud alleged	N/A	Closed - Referred to AG	To be determined by AG
762	Fraudulent email	None: Private fraud alleged	N/A	Closed- Referred to AG	To be determined by AG
763	Tax fraud	None: Private fraud alleged	N/A	Closed - Referred to MRS	To be determined by MRS
764	Fraudulent telephone call	None: Private fraud alleged	N/A	Closed- Referred to AG	To be determined by AG
765	Housing fraud	None: Private fraud alleged	Possible recovery of any inappropriate benefits	Closed - Referred to DHHS	To be determined by DHHS

<b>ID</b>	<b>Type or Name of Potential Fraud</b>	<b>Agency Complained of:</b>	<b>Potential Impact on Government:</b>	<b>Action taken by the Office of the State Auditor:</b>	<b>Substantiation of Complaint:</b>
766	Tax fraud	None: Private fraud alleged	N/A	Closed - Referred to MRS	To be determined by MRS
767	Email/phone scam	None: Private fraud alleged	N/A	Closed	Permission to refer not obtained
768	American Resource Plan Letter	Federal Benefit Fraud Alleged	N/A	Closed	Letter was legitimate
769	Email scam	None: Private fraud alleged	N/A	Closed- Referred to AG	To be determined by AG
770	Email scam	None: Private fraud alleged	N/A	Closed- Referred to AG	To be determined by AG
771	Email scam	None: Private fraud alleged	N/A	Closed- Referred to AG	To be determined by AG
772	Unemployment scam	None: Private fraud alleged	N/A	Closed	Case already with DOL