



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

66 STATE HOUSE STATION  
AUGUSTA, ME 04333-0066

TEL: (207) 624-6250

**Matthew Dunlap, CIA**  
State Auditor

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

June 28, 2023

Honorable Members of the Legislative Council for the 131<sup>st</sup> Legislature;

Honorable Janet T. Mills  
Governor of the State of Maine

I am pleased to submit the State Auditor's Fraud Hotline Semiannual Reports for the periods January 1, 2022, to June 30, 2022, and July 1, 2022, to December 31, 2022.

A summary of the complaints is attached.

Sincerely,



Matthew Dunlap, CIA  
State Auditor



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June 15, 2023

Honorable Members of the Legislative Council, 131<sup>st</sup> Maine Legislature;

Honorable Janet T. Mills  
Governor of the State of Maine

STATE AUDITOR'S FRAUD HOTLINE  
<http://www.maine.gov/audit/fraud/index.html>  
Semiannual Report  
For the Period 1/1/2022 to 6/30/2022

Total number of complaints received	96
Complaint sequence: Complaints No. 832 through No. 927	
Number of complaints closed for not meeting requirements, or not allegations of fraud	39
Number of referrals made to the Office of the Attorney General	19
Number of complaints investigated by Office of the State Auditor personnel	3
Number of referrals to the Office of Program Evaluation and Government Accountability	0
Number of complaints still open	2
Complaints referred to (some to more than one agency):	
Fraud Investigation and Recovery Unit – DHHS	8
Division of Support Enforcement and Recovery – DHHS	0
Office for Child and Family Services – DHHS	1
Maine Revenue Services	9
Department of Labor	3
Maine State Housing Authority	12
Department of Environmental Protection	1
Office of Information Technology	1

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 threats of violence;
- alleged improper acts by Federal officials;
- complaints 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.

*NOTE: Reports issued prior to the 2022 semiannual reports included a listing of all complaints received by the Office of the State Auditor. Semiannual reports issued for 2022 and going forward include only a list of complaints investigated by the Office of the State Auditor. A summary of all complaints referred to other agencies or closed for either not meeting requirements or not relating to fraud is found on page one of this report. A listing of the complaints investigated by the Office of the State Auditor personnel received from January 1, 2022, to June 30, 2022, begins on page three of this report.*

<b>ID</b>	<b>Type or Name of <u>Potential</u> Fraud</b>	<b>State 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>
882	Municipal complaint	None	N/A	In process - pending investigation	In process
899	Municipal complaint	None	N/A	In process - in communication with complainant	In process
921	Vendor fraud	None	Possible recovery of any ineligible payments	Closed - OSA <sup>1</sup> reviewed vendor information and invoices	No fraud detected

<sup>1</sup> Office of the State Auditor