



**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

September 15, 2025

Honorable Members of the Legislative Council, 132<sup>nd</sup> Maine Legislature;

Honorable Janet T. Mills  
Governor of the State of Maine

I am pleased to submit the State Auditor's Fraud Hotline Semiannual Report for the period January 1, 2025, to June 30, 2025.

A summary of the complaints is attached.

Sincerely,



Matthew Dunlap, CIA  
State Auditor



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**STATE AUDITOR'S FRAUD HOTLINE**

<http://www.maine.gov/audit/fraud/index.html>

Semiannual Report for the Period January 1, 2025, to June 30, 2025

In accordance with 5 MRSA §244-E, the Office of the State Auditor (OSA) administers a Fraud Hotline and referral service for the confidential reporting of fraud, waste, inefficiency and abuse in State Government. OSA either investigates complaints internally or refers complaints to the appropriate State agency for further review and/or investigation. The types of complaints investigated by OSA include:

- 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.

A table detailing complaints investigated by OSA is presented on the following page.

The types of complaints not investigated by the Office of the State Auditor and generally referred to other State agencies or other government authorities include:

- 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.

Information on referrals made by OSA is presented on the following page.

OSA does not have enforcement power; however, we cooperate 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.

OSA is statutorily required to publish a semiannual report to the Governor and Legislature detailing the complaints received by the Fraud Hotline. The report must include the following information in accordance with 5 MRSA §244-E, Subsections 4(A) through 4(D):

- Total number of complaints received: 68 (#1196 through #1263)
- Total referrals of fraud or other criminal conduct to the Attorney General (AG): 17 (#1201, 1202, 1208, 1210, 1216, 1220, 1232, 1233, 1236, 1240, 1243\*, 1245, 1255, 1256, 1259\*, 1261, 1262)
- Total referrals of agency performance issues to the Office of Program Evaluation and Government Accountability: None
- Total investigations by the State Auditor, with current status (pending, completed, or closed):
  - 16 complaints with ongoing investigations (#1197, 1226, 1228, 1231, 1234<sup>1</sup>, 1241<sup>2</sup>, 1242<sup>2</sup>, 1244<sup>2</sup>, 1247<sup>2</sup>, 1248<sup>2</sup>, 1249<sup>2</sup>, 1250<sup>2</sup>, 1252<sup>2</sup>, 1254<sup>2</sup>, 1258<sup>1</sup>, 1263<sup>1</sup>)
  - 12 complaints closed for not meeting requirements for investigation (#1205, 1206, 1213, 1214, 1219, 1221, 1225, 1229, 1238, 1239, 1246, 1257)
  - 2 complaints closed due to being concurrently reported to the appropriate agency (#1206, 1257)

*The asterisk (\*) above indicates that the complaint was investigated and/or referred to multiple agencies.*

OSA received and is investigating 16 complaints from January 1, 2025, to June 30, 2025, as follows:

ID	Type or Name of Potential Fraud	State Agency:	Potential Impact on State Government:	Action taken by OSA:	Substantiation of Complaint:
1197	Municipal complaint	None	N/A	In process	Pending
1226	Municipal complaint	None	N/A	In process	Pending
1228	State vendor complaint	DAFS DOC	Misuse of State Funds	In process	Pending
1231	State procurement	DAFS	Misuse of State Funds	In process	Pending
1234 <sup>1</sup>	Medicare fraud	DAFS DHHS	Misuse of State Funds	In process	Pending
1241 <sup>2</sup>	Municipal complaint	None	N/A	In process	Pending

<sup>1</sup> OSA received 2 additional complaints (#1258, 1263) related to the same situation.

<sup>2</sup> OSA received 8 additional complaints related to the same municipality (#1242, 1244, 1247, 1248, 1249, 1250, 1252, 1254)

OSA referred 25 complaints to State Agencies from January 1, 2025, to June 30, 2025, as follows:

- 12 to Maine State Housing Authority (#1196, 1198, 1200, 1203, 1204, 1211, 1212, 1222, 1224\*, 1235, 1259\*, 1260\*)
- 7 to Department of Health & Human Services' Fraud Investigation & Recovery Unit (#1199, 1207, 1224\*, 1237, 1243\*, 1253, 1260\*)
- 7 to Department of Labor (#1215, 1217, 1218, 1223, 1224\*, 1227\*, 1230)
- 3 to Maine Revenue Services (#1224\*, 1227\*, 1251)
- 1 to Department of Public Safety (#1209\*)
- 1 to Department of Inland Fisheries and Wildlife (#1209\*)
- 1 to Maine Human Rights Commission (#1227\*)

*The asterisk (\*) above indicates that the complaint was investigated and/or referred to multiple agencies.*