

STATEMENT

Matt Dunlap admitted he was "utterly unqualified" to be Maine's State Auditor and failed multiple tests required for the job. Then, during his tenure, Dunlap failed to catch tens of millions of taxpayer dollars that were spent fraudulently, wasting your tax dollars while Mainers struggle to keep up with the cost of living.

Verification

When Dunlap Was Appointed State Auditor In 2020, He Admitted That He Was "Utterly Unqualified" And Went On Resign After Failing Two Of The Required Licensing Tests

In December 2020, Dunlap Was Elected State Auditor By The Legislature. "MATTHEW DUNLAP was elected December 2nd, 2020, and sworn in by Governor Janet Mills on January 4th, 2021, to be Maine's 21st State Auditor." (The State Auditor, [Office Of The State Auditor](#), Accessed 3/6/26)

By Dunlap's Own Admission, He Was "Utterly Unqualified For" The Job Of Auditor.

"Secretary of State Matt Dunlap has no background in finance, much less the formal qualifications to work as an accountant or auditor. But he's still put himself in the running to serve as Maine's next state auditor. The Legislature's Democratic and Republican caucuses will nominate their candidates Tuesday for state auditor, secretary of state, treasurer and attorney general. Dunlap, who is termed out as secretary of state after serving four, two-year terms, is the Democrats' sole candidate for state auditor, whose office is responsible for, among other things, making sure the state follows sometimes intricate [sic] requirements when it spends federal money. The full Legislature will vote to fill those four positions on Wednesday. With Democrats in control of both chambers, their nominees are likely to succeed, meaning Dunlap is all but assured to replace Pola Buckley, who is termed out after serving two, four-year terms as state auditor. For Dunlap, it wouldn't be the first time he has been elected to a job he is 'utterly unqualified for,' he said Monday. He had no experience overseeing elections or the Bureau of Motor Vehicles when he first ran for secretary of state in 2004." (Caitlin Andrews, "Matt Dunlap Wants To Become State Auditor. He'd Have 9 Months To Get Qualified," [Bangor Daily News](#), 12/1/20)

Dunlap Did Not Meet The Statutory Requirements But Planned To Become A Certified Internal Auditor In The Nine Month Grace Period Provided Under State Law. "The state auditor must be qualified to work as a certified public accountant, certified information systems auditor or certified internal auditor, or have passed the licensure exams for those positions, according to state law. But the law also gives someone without those qualifications nine months to earn them after being elected to the job, and it's not unprecedented for the person elected as state auditor to earn the necessary qualifications on the job. Dunlap said he plans to pursue the certified internal auditor route. He hasn't started the process yet — 'I have to get elected first,' he said — but he said he's confident he could meet the requirements in nine months." (Caitlin Andrews, "Matt Dunlap Wants To Become State Auditor. He'd Have 9 Months To Get Qualified," [Bangor Daily News](#), 12/1/20)

In October 2021, Dunlap Vacated The Office Of State Auditor After Failing Two Of The Three Tests Required To Become A Certified Public Accountant. "Matt Dunlap, the former Maine secretary of state who was elected state auditor by the Legislature in 2020, has vacated the post after failing to gain certification as a public accountant. Dunlap informed Senate President Troy Jackson by letter Friday that he had not met the legal requirement to remain state auditor despite taking courses and a battery of certification exams. Dunlap also informed members of the State House press corps via email Friday afternoon that he had fallen short on the exams and the post would temporarily be filled by Deputy State Auditor Melissa Perkins. In his letter to Jackson, Dunlap notes he passed one of the three exams needed to become a certified public account, a requirement for the job, but failed two others, by four questions and one question, respectively. 'I've taken all the exams, but have fallen short — just short,' Dunlap wrote in an email to the Portland Press Herald, Maine Public and the Bangor Daily News. 'I plan on retaking the exams, but the Institute for Internal

Auditors won't allow me to retake them for 60 days, putting me outside the statutory window.'" (Scott Thistle, "Dunlap Leaving Auditor's Post After Failing Certification Exams," [Kennebec Journal](#), 10/1/21)

In November 2022, Dunlap Was Reappointed By Senate President Troy Jackson To Be The State Auditor After Earning The Necessary Credentials. "Former Secretary of State Matt Dunlap has been reappointed the Maine state auditor after stepping down last year because he failed to qualify as a certified public accountant. Dunlap has now earned the certification needed to serve as auditor and was appointed by Maine Senate President Troy Jackson, D-Allagash, to replace Jacob Norton. ("Matt Dunlap, Former Secretary Of State, Appointed Maine State Auditor," [Portland Press Herald](#), 11/14/22)

In The FY 2025 State Audit Released In Early 2026, Dunlap Found That The Internal System For Finding Fraud In MaineCare Had A "Serious Gap" And Admitted That He Had Not Caught The Issue In Prior Audits. "Maine's Democratic state auditor, Matt Dunlap, who is now pursuing a bid to represent Maine's 2nd Congressional District, released a report earlier this year sounding the alarm that the state's internal watchdog for its MaineCare program had a serious gap in utilization control. '[The Program Integrity Unit] could not provide documentation of the methodology used to identify projects and post-payment reviews performed in relation to surveillance of all Medicaid services provided under the State plan,' the report reads, referring to the 'PIU,' the program's watchdog. The report's release, which comes after revelations of healthcare fraud in Maine from federal investigators and a local whistleblower, puts renewed focus on Dunlap's tenure as auditor and raises questions about Maine's past systems to detect fraud amid one of the country's most competitive congressional races. In order to ensure that state programs are complying with federal requirements, the PIU, the watchdog, selects a set number of cases for review, picking those cases based on 'data analytics.' The report didn't expand on those analytics — but noted a key weakness. In addition to being unable to provide documentation of why those cases had been chosen for review, the process also didn't take into account possible misuse — by patients or by the companies that bill MaineCare. In the report's words, the PIU, the watchdog group, 'does not document consideration of misutilization practices of beneficiaries or providers ... [and] may not provide adequate monitoring of all Medicaid services, resulting in potential noncompliance with Federal regulations.' Dunlap's 2026 report also acknowledged that this particular reporting issue hadn't been caught before, noting that it had a 'prior year findings: none' designation. When asked about the weakness and whether this was really the first time it had surfaced in an audit, Dunlap's campaign stressed that the report only narrowly applied to that particular weakness and that Dunlap had received praise — even from local Republicans — on his work identifying other liabilities." (Leo Briceno, "Vulnerable Dem's Own Audit Admits Medicaid Oversight Failure Amid Massive Statewide Fraud Scandal," [Fox News](#), 8/31/26)

From 2015 To 2016, The Maine DHHS Preformed An Audit Of Gateway Community Services And Found Over \$125,000 In Overpayments. "The first audit, covering Nov. 1, 2015, to Oct. 14, 2016, was detailed in a Notice of Violation (NOV) dated November 7, 2017. The DHHS Program Integrity Unit reviewed 240 randomly selected claims out of 3,795 submitted by Gateway, focusing on services like interpreter assistance, community integration, comprehensive assessments, and behavioral health counseling. Findings from the DHHS included missing or incomplete documentation, such as unsigned assessments and individual service plans, late-signed progress notes, and billing for non-covered services like translating mail or vocational support. The audit initially identified an overpayment of roughly \$171,000, calculated from a 35.36% error rate applied to \$564,068 in total claims, adjusted downward to account for sampling variability. Gateway appealed this finding, triggering an informal review. On July 23, 2018, DHHS issued a Final Informal Review Decision, reducing the overpayment to just over \$125,000 after accepting additional documentation for 21 claim lines." (Edward Tomic And Steve Robinson, "Somali-American Received Millions In U.S. Taxpayer Dollars, MaineCare Funding While Claiming To Bankroll Jubaland Militia," [The Maine Wire](#), 3/21/25)

From 2017 To 2018, The Maine DHHS Performed An Audit Of Gateway Community Services And Found Over \$775,000 In Overpayments. "A second audit, spanning Jan. 1, 2017, to Dec. 31, 2018, resulted in a much larger overpayment claim. The NOV, dated March 22, 2022, examined 244 of 275 randomly selected claims from a universe of 20,932, covering interpreter

services, targeted case management, and outpatient therapy. Issues mirrored the earlier audit: missing or inadequate documentation, non-covered services like transportation or reading mail, and discrepancies in billing times. The review found a 35.64% error rate, applied to \$2,536,140.04 in total payments, yielding a preliminary overpayment of \$903,938.95. Adjusted downward by \$127,916.74, the final demand was about \$776,000.” (Edward Tomic And Steve Robinson, “Somali-American Received Millions In U.S. Taxpayer Dollars, MaineCare Funding While Claiming To Bankroll Jubaland Militia,” [The Maine Wire](#), 3/21/25)

In 2023, An Audit Was Initiated And The Maine DHHS Found More Than One Million Dollars In Overpayments To Gateway Community Services In 2021 And 2022. “In the non-profit's most recent audit, initiated in 2023, DHHS found more than \$1 million in overpayments stretching from 2021 to 2022.” (Max Williams, “Tracking The Timeline Of Fraud Investigations Into Gateway Community Services,” [WGME](#), 1/29/26)

In January 2026, The U.S. Department Of Health And Human Services Found That There Was At Least \$45.6 Million In Improper Medicaid Payments. “The U.S. Department of Health and Human Services Office of Inspector General (HHS-OIG) has released an audit report revealing that Maine made at least \$45.6 million in improper fee-for-service Medicaid payments for rehabilitative and community support (RCS) services provided to children diagnosed with autism. Maine’s payments for RCS services did not fully comply with federal and state requirements, and the \$28.7 million federal share of the improper fee-for-service payments should be returned to the federal government.” (U.S. Department Of Health And Human Services, “HHS-OIG Audit Finds Maine Made At Least \$45.6 Million In Improper Medicaid Payments For Autism Services,” [Press Release](#), 1/22/26)