



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

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**Matthew Dunlap, CIA**  
State Auditor

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Deputy State Auditor

August 14, 2025

The Honorable Craig Hickman, Chair  
Committee on Government Oversight

The Honorable Anne-Marie Mastraccio, Chair  
Committee on Government Oversight


Dear Mr. Chair and Madam Chair,

In accordance with 5 MRSA §244, "By September 15th of each year, the State Auditor shall schedule a meeting with each joint standing committee of the Legislature having jurisdiction over those departments or agencies in the audit of which the State Auditor has identified findings and the joint standing committees of the Legislature having jurisdiction over appropriations and financial affairs and state and local government matters. The State Auditor shall present an assessment of findings and recommendations of the most recently completed audit performed pursuant to this section, including, but not restricted to, questioned costs and material weaknesses of state programs. The State Auditor shall notify affected state agencies and applicable state central service agency officials, such as, without limitation, the State Controller, State Budget Officer, State Purchasing Agent and Chief Information Officer, of the meeting time and place."

The link to the fiscal year 2024 Single Audit Report is <https://www.maine.gov/audit/osa-reports/2024SingleAuditReport.pdf>. A summary of findings by legislative policy area is enclosed.

Please contact me if you would like to schedule a time for us to present these findings in person to your committee.

Sincerely,

  
Matthew Dunlap, CIA  
State Auditor

Enclosure

**Office of the State Auditor - 2024 Findings by Legislative Policy Area  
Summary of the Fiscal Year 2024 Single Audit Report**

Joint Standing Committee	# of findings	# of Repeat findings	Finding Classification				Federal QC		Management's Response	
			# of MW findings	# of MNC findings	# of SD findings	# of QC findings	Known \$	Likely \$	# of Agree responses	# of Disagree responses*
Health and Human Services	34	27	9	9	25	7	\$ 3,753,276	\$ 3,700,000	20	14
State and Local Government	26	15	3	1	23	2	\$ 3,707,303	\$ 3,731,768	15	11
Labor	5	3	0	0	5	0	\$ -	\$ -	3	2
Transportation	2	1	0	0	2	0	\$ -	\$ -	2	0
Education and Cultural Affairs	11	8	4	3	7	3	\$ 764,626	\$ 31,768	8	3
Agriculture, Conservation and Forestry	2	1	0	0	2	0	\$ -	\$ -	2	0
Health Coverage, Insurance and Financial Services	2	0	2	2	0	0	\$ -	\$ -	2	0
Criminal Justice and Public Safety	5	2	1	1	4	0	\$ -	\$ -	5	0

Finding Classification:

MW = Material Weakness

MNC = Material Noncompliance

SD = Significant Deficiency

QC = Questioned Costs

Plus undeterminable amounts

\* Management responses that partially agreed with the finding or required concluding remarks from the Auditor were counted as disagreements for the purposes of this table.

Please note that some of the above findings, along with their questioned costs, are directed to multiple departments/joint standing committees.