



STATE OF MAINE  
OFFICE OF THE STATE AUDITOR

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TESTIMONY OF MATT DUNLAP, CIA  
MAINE STATE AUDITOR

*IN SUPPORT*

**Of those sections of the supplemental budget relating to the Office of the State Auditor**

Senator Rotundo and Representative Sachs, Senator Nangle and Representative Stover, and distinguished members of the Joint Standing Committees on Appropriations and Financial Affairs and State and Local Government, my name is Matt Dunlap of Old Town, and I am honored to serve as State Auditor. I am here today to enter into the record our support for initiatives relevant to the Office of the State Auditor in the supplemental budget document, L.D. 2214, *An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds and to Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2024, and June 30, 2025.*

The one initiative from the Office of the State Auditor included in Part A of the Supplemental Budget document can be found on Page A-25 of the proposed amendment to the bill.

This initiative funds a reclassification of a Senior Auditor position to that of a Principal Auditor. The incumbent in this position has helped lead significant advancements in our work. This reclassification was approved by the Bureau of Human Resources on June 14<sup>th</sup>, 2023. While we recognize that position-related actions were requested to be submitted with an effective date of July 1, 2024 (FY25), we requested the change to be applied to FY 24 for operational needs. This reclassified position is assigned complex data extractions and analyses in support of the Office of the State Auditor's financial statement and compliance audit work. We refer to the resultant Data Analytics Working Group affectionately as the OSA-DAWG. The total requested is **\$1,430** in FY 23-24 and **\$6,644** in FY 24-25.

You will note that the source of the funds for this initiative is from the -014 Other Special Revenue account, which is comprised of our Single Audit charges to state agencies and has no impact to the Audit Bureau General Fund accounts. Notwithstanding, Other Special Revenues are nonetheless public resources and require your thoughtful consideration for distribution and use.

We did submit a second initiative to match a transfer line from the Department of Education as they were reallocating Single Audit charges to a different program; we include this information for your reference only, as it is not included under OSA's initiative in Part A.

While this action may not have an immediate impact in terms of promoting world peace, you just never know. We are in hopes that this simple initiative will meet with your approval so we can give our best effort to that worthy end.

I am happy to answer any questions at the pleasure of the Chair.

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