



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

66 STATE HOUSE STATION  
AUGUSTA, ME 04333-0066

TEL: (207) 624-6250

**Matthew Dunlap**  
State Auditor

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

October 1, 2021

The Honorable Troy D. Jackson  
Senate President  
3 State House Station  
Augusta, ME 04333

Dear President Jackson,

Pursuant to 5 MRSA § 241, it is my duty to inform you that at midnight on October 1<sup>st</sup>, the position of State Auditor will become vacant; and that will lay upon you the obligation to appoint a person to fill the vacancy immediately, subject to confirmation by the Legislature when it reconvenes in session.

I took the oath of office on January 4<sup>th</sup> of this year. Under the law, because I was not certified as a public accountant, internal auditor, or information systems auditor, I was allowed nine months to obtain one of those certifications. I chose the path of internal auditor.

Following the advice of my predecessor, I secured the services of a tutor; I successfully completed a course on financial accounting at the University of Maine at Augusta; and obtained the Gleim Certified Internal Auditor Review study guides, which cover thirty subunits over three volumes and 1,080 pages of *summary* material.

The examination process, created by the Institute for Internal Auditors (IIA), is rigorous. Three exams cover fourteen domains; Foundations of Internal Auditing, Independence and Objectivity, Proficiency and Due Professional Care, Quality Assurance and Improvement Program, Governance, Risk Management and Control, Fraud Risks, Managing the Internal Audit Activity, Engagement Planning, Performing the Engagement, Communication Engagement Results and Monitoring Progress, Business Acumen, Information Security, Information Technology, and Financial Management. The first exam consists of 125 questions, and the second and third exams contain 100 questions each. A candidate must achieve an 80% score to pass the exams.

Scheduling the exams in the time of COVID presented unforeseen challenges. The IIA does not administer the exams; rather, that process is contracted to the testing centers of Pearson VUE, which has two secure testing sites in Maine. The testing is closely proctored, and candidates are thoroughly searched with identity affirmed using biometric technology, and the testing is monitored by closed-circuit cameras and audio recording. Because of concerns about the spread of COVID, tests for all professions have been greatly spread out, resulting in only a handful of testing dates to select from. My original plan had been to take my first test in April, but I couldn't get a date until May. Then, a technology glitch kept my test registration from being processed, so it had to be rescheduled. I sat for my first exam on May 21<sup>st</sup>. I missed passing by five questions.

Under IIA rules, if you fail an exam, you cannot sit for it again for sixty days. The IIA's own statistical records show that only 42% of candidates pass any given test. While not successfully passing any of the tests puts the 9-month statutory timeframe in doubt, I really had no choice but to proceed as best as I could and had to make the best of the available test dates; there were no dates available in late July, but I did schedule the re-test for August 7<sup>th</sup>; that time, I passed.

I managed to schedule the second exam for September 18<sup>th</sup> and the third exam for September 25<sup>th</sup>. Although I felt ready after careful and vigorous study, I failed the second exam by four questions, and the third by just one. It was agonizingly close.

The law, however, does not allow for *almost*. The law says "(i)f a person elected to the office of State Auditor is not qualified as or has not successfully completed or passed the examination for certified public accountant, certified information systems auditor, or certified internal auditor at the time of election and fails to become so qualified within 9 months of being sworn into office, as required by Section 242, that person may no longer serve as State Auditor...."

I am going to take the second and third exams again, and I am supremely confident that I will pass and earn the certification I seek. However, it is no longer possible for that to occur within the 9-month timeframe prescribed in law; hence this communication.

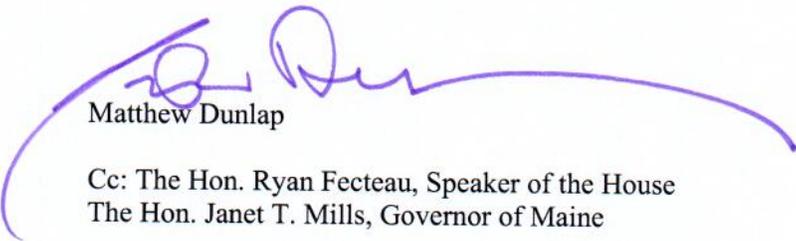
The core component of my job—as the chief administrator of the office—has proceeded during this time seamlessly. I was fortunate to have many years of experience as a public administrator behind me when I came here, and the assembled team at the Office of the State Auditor count among the most capable and dedicated individuals I have ever had the privilege of serving with. The leadership team is tireless, and the auditors in all of their specialties are intellectually curious and devoted to their work of assuring their fellow citizens that the programs created by the Legislature and the Congress are implemented in accordance with their intent. It's truly amazing work.

I present this narrative to you to explain my circumstances and not to make excuses for them. While I could convey much about what I've learned about the maturation of the role of the internal auditor over the last thirty years and the vertical effort needed to meet the requirements of the law, those are only superficial to the situation; I knew the rules going in and have done my best to meet those standards.

I regret that I have fallen short. With this vacancy, Deputy State Auditor B. Melissa Perkins will assume responsibility for the office until you make your appointment.

I am and shall remain

Very sincerely yours



Matthew Dunlap

Cc: The Hon. Ryan Fecteau, Speaker of the House  
The Hon. Janet T. Mills, Governor of Maine