Auditor of Accounts
- Recommend base funding to maintain Fiscal Year 2006 level of service.

Insurance Commissioner
- Recommend $2,000.0 ASF in Contract Examiners for increased scrutiny of market conduct of insurance companies serving Delawareans.
- Recommend $437.4 ASF in Contractual Services for costs associated with improving customer assistance.

State Treasurer
- Recommend $118.3 ASF to accommodate annual increases in major statewide banking contracts.

Five-Year Appropriation History

FUNDING

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
<th>FY 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>GF</td>
<td>84,839.4</td>
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<tr>
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POSITIONS

<table>
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<tr>
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FY 2007 BUDGET HIGHLIGHTS

OPERATING BUDGET:

Lieutenant Governor
- Recommend base funding to maintain Fiscal Year 2006 level of service.
**LIEUTENANT GOVERNOR**

**12-01-01**

**MISSION**

To fulfill the constitutional duties of the office by effectively presiding over the state Senate, fairly and equitably chairing the Board of Pardons, assisting the Governor when asked and providing complete and efficient services to constituents. Additionally, to help improve schools, promote healthier lifestyles, make government more constituent friendly and find new economic opportunities for Delaware.

**KEY OBJECTIVES**

- Promote healthy lifestyles as a tool to improve quality of life for all Delawareans and reduce the incidence of chronic diseases.
- Identify Delaware public schools that have shown continuous improvement in student achievement and provide those schools the opportunity to share their successes and methods with other schools.
- Serve residents by helping them navigate state government to find the answers to their questions and the solutions to their problems.
- Continue to identify and develop solutions and alternatives to addressing health-related issues such as uninsured and underinsured, disparities that exist in different communities, and the rising cost of health insurance.

**BACKGROUND AND ACCOMPLISHMENTS**

The constitutional duties of the Lieutenant Governor are President of the Senate and President of the Board of Pardons. The office also handles constituent work and other initiatives to serve the residents of Delaware.

**POSITIONS**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 ACTUAL</th>
<th>FY 2006 BUDGET</th>
<th>FY 2007 GOV. REC.</th>
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<tbody>
<tr>
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<tr>
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<td>6.0</td>
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</table>

**ACTIVITIES**

The duties and activities of the Lieutenant Governor and staff include the following:

- President, Delaware State Senate;
- President, Board of Pardons;
- Chair, Delaware Health Care Commission;
- Chair, Criminal Justice Council;
- Chair, Science and Technology Council;
- Chair, Delaware Center for Education Technology;
- Chair, Livable Delaware Advisory Council;
- Chair, Interagency Council on Adult Literacy;
- Past Chair, National Lieutenant Governors Association;
- Executive Committee, National Lieutenant Governors Association;
- Chair, Small Business Committee;
- Chair, Single Payer Committee;
- Member, Delaware River and Bay Oversight Committee;
- Member, State Budget Commission;
- Member, United Way Cabinet Committee;
- Honorary Chair, Safe Kids Coalition; and
- Honorary Chair, State Employees Charitable Campaign.

**FUNDING**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 ACTUAL</th>
<th>FY 2006 BUDGET</th>
<th>FY 2007 GOV. REC.</th>
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<tr>
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<tr>
<td>TOTAL</td>
<td>432.9</td>
<td>508.2</td>
<td>542.2</td>
</tr>
</tbody>
</table>

**PERFORMANCE MEASURES**

The following are Fiscal Year 2007 goals of the Office of Lieutenant Governor:

- **Healthy Lifestyles:** Expand the Lieutenant Governor’s Challenge. This healthy lifestyle initiative is meant to encourage Delawareans to increase their daily physical activity, thereby lowering their risk of suffering the most deadly chronic diseases, such as diabetes, heart disease and some cancers.
- **Education:** Continue the Models of Excellence in Education program. The Lieutenant Governor developed the initiative to identify those schools successfully raising student achievement and to provide them with a platform to share their successes and practices with other schools. This year the
program will join with the State Chamber of Commerce’s Superstars in Education.

- **Health Disparities:** Lead efforts to address and reduce the health disparities that exist in Delaware as co-chair of the Health Disparities Task Force, which will develop broad-based recommendations for action.

- **Constituent Service:** Continue to provide timely assistance to Delaware residents in need of help by connecting them with proper agencies and people within state government.

- **Economic Development:** Continue to lead efforts to retain and recruit businesses by partnering with the State Chamber of Commerce and other business organizations, and through role as chair of the state’s Science and Technology Council.

**AUDITOR OF ACCOUNTS**

**12-02-01**

**MISSION**

The mission of the Office of Auditor of Accounts is to benefit all Delaware citizens and government leaders and managers by providing high quality audit, review, and investigative services to improve the fiscal integrity, efficiency and effectiveness of state government operations.

**KEY OBJECTIVES**

- Issue timely reports that enhance public accountability and stewardship of state and federal government programs.

- Identify and reduce fraud, waste, and abuse in state and local organizations that receive state funds.

- Maintain a high quality of audit services as evidenced by passing the National State Auditors Association’s external quality control peer review and 100 percent of professional staff completing 80 hours of continuing professional education (CPE) requirements every two years.

The objectives of the Office/Contract Administration Section are to ensure that the office operates in accordance with state laws and regulations and that audits are contracted out in accordance with state laws and regulations. This section also ensures that contracted audits are accomplished within the required timeframe as set forth by the federal and state governments and provides information systems support to other audit sections within the office. This section is also responsible for the Statewide Single Audit Report that is required to be submitted to the federal government every March 31. The objectives of the Statewide Single Audit are as follows:

- To express an opinion as to whether the State of Delaware’s financial statements are presented fairly in all material respects in conformity with Generally Accepted Accounting Principles and whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole.

- To report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.

- To express an opinion as to whether the state complied with laws, regulations, and the provisions of contracts...
or grant agreements which could have a direct and material effect on each major program.

- To ensure that prior audit recommendations, questioned costs and disallowances reported in the Single Audit Report for fiscal year ending June 30, 2004, have been resolved.

The objectives of the Financial/Compliance Section are to issue audit reports/engagements to improve the internal control structure, operations, compliance with laws and regulations and opinions on financial statements in a timely manner.

The objectives of the Investigative Audit Section are to conduct investigations that may involve activities of waste, fraud, or abuse of state and/or federal resources and ensure that the Auditor's Hotline program is a viable service to the citizens of the State of Delaware.

**BACKGROUND AND ACCOMPLISHMENTS**

The audits and investigations completed by the office in Fiscal Year 2005 cumulatively identified more than $15.7 million in cost savings, questioned costs and potential fraud, waste, or abuse of state and federal funds.


During Fiscal Year 2005, the office completed mandated audit reports which resulted in potential cost savings of nearly $488,000.

Twenty-four in-depth investigations were conducted which revealed waste, fraud, or abuse of nearly $537,000 in federal and state funds. These investigations disclosed 51 findings and recommendations.

**ACTIVITIES**

The duties and activities of the Office of the Auditor of Accounts include:

- Evaluate whether the state’s financial statements are fairly presented in accordance with accounting principles generally accepted in the United States of America.
- Evaluate whether government and quasi-government organizations included in the state’s entity have expended federal funds in accordance with the Single Audit Act and various related federal regulations.
- Evaluate compliance with state laws, administrative regulations, and guidelines.
- Investigate reported instances of fraud, waste, or abuse pertaining to state and federal funds.

The Auditor of Accounts and his staff are active in the following organizations:

- President - National Association of State Auditors, Comptrollers and Treasurers.
- Member - State Board of Pardons.
- Member - State Insurance Determination Committee.
- (AOA and staff) Member - Association of Government Accountants.
- (AOA and staff) Member - Association of Certified Fraud Examiners.
- (Staff) Member - National Audit Forum.
- (Staff) State Representative and Program Committee Chairperson - Mid-Atlantic Intergovernmental Audit Forum.
- (Staff) Member - Association of Certified Fraud Specialists.
- (Staff) Member - American Institute of Certified Public Accountants.
- (Staff) Member - Delaware and Pennsylvania Society of Certified Public Accountants.

**FUNDING**

<table>
<thead>
<tr>
<th></th>
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<tbody>
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**PERFORMANCE MEASURES**

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<tr>
<td>FSA deadline met</td>
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<td>Yes</td>
<td>Yes</td>
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<tr>
<td>$ cost savings as a result of audit reports (millions)</td>
<td>8.1</td>
<td>10.0</td>
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<tr>
<td>% of recommendations implemented</td>
<td>92</td>
<td>80</td>
<td>75</td>
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MISSION
The Insurance Commissioner of the State of Delaware and the Department of Insurance will strive to:

- Protect Delaware insurance consumers;
- Inform consumers of their options and rights when it comes to their insurance;
- Serve consumers by controlling the cost of insurance and increasing its availability;
- Advocate for and assist consumers in disputes with their insurance companies and agents; and
- Regulate the insurance industry – including the solvency of insurance companies and the licensure of insurance agents – with the best interest of Delaware’s insurance consumers in mind.

KEY OBJECTIVES
Since January 2005, the goal of the Insurance Commissioner’s Office has been to improve its service and responsiveness to and advocacy for Delaware citizens and businesses in the area of insurance. Key objectives for the Commissioner and staff include:

- Respond to consumer inquiries and complaints within 24 hours;
- Require insurance companies to respond to Commissioner’s Office inquiries made on behalf of consumers within 21 days;
- Make public to consumers the number and nature of complaints against insurance companies;
- Expand the amount of consumer information and guidance on insurance topics provided to consumers by the Commissioner’s Office through publications, on-line, public consumer alerts and community outreach;
- Increase the scrutiny of insurance company rate applications;
- Increase frequency of market conduct examinations of insurance companies when there are practices that appear to not be in the best interest of consumers;
- Analyze and assess the financial condition of insurance entities domesticated and doing business in Delaware;
- Manage, rehabilitate or liquidate financially-impaired insurers;
- Increase activities and efforts to prevent and prosecute insurance fraud;
- Regulate agent licensing, with a goal of better service to consumers;
- Encourage competition in the Delaware insurance market; and
- Seek changes to the Delaware Code, insurance regulations and new programs within state government in order to better protect, inform, serve and advocate for consumers.

BACKGROUND AND ACCOMPLISHMENTS
As part of the new focus on consumers, the Commissioner and staff have completed the following since January 2005:

- Required insurance companies to provide prompt payment of charges to doctors, hospitals and other medical providers;
- Required an annual notice to homeowners from insurance companies of potentially costly gaps in their coverage;
- Created the Consumer Services Director to improve responses and assistance to consumers with questions and disputes with their insurance companies;
- Began crackdown on uninsured motorists, including seizing the license plates of cars found to not be insured;
- Increased fines for repeated and unfair practices by insurance companies;
- Created a committee to recruit additional medical malpractice insurance carriers to the state;
- Created system to make complaints against insurance companies public and implemented the State Based System (SBS) for tracking and handling consumer complaints;
- Prohibited insurance companies from refusing to renew homeowners insurance based solely on several small claims;
- Began initiative to educate Delawareans on the need for flood insurance;
- Engaged an independent actuary to analyze proposed workers compensation insurance rate increases and held public hearings on proposed workers compensation rates;
• Created new guides for consumers on homeowners and automobile insurance and published them – in booklets and on-line – in English and Spanish;
• Revamped the department’s website to make it more user-friendly and include more consumer information; and
• Initiated outreach sessions to provide insurance information and complaint services in community centers, senior centers and churches.

**ACTIVITIES**

• Member, Delaware Health Care Commission.
• Member, Delaware State Employee and Insurance Coverage committees.
• Member, National Association of Insurance Commissioners (NAIC).

**FUNDING**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 Actual</th>
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<th>FY 2007 Budget</th>
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**POSITIONS**

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**PERFORMANCE MEASURES**

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<tr>
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<tbody>
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<td># of new agents licensed</td>
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<td>15,900</td>
<td>16,000</td>
</tr>
<tr>
<td># of agents appointed</td>
<td>41,230</td>
<td>42,000</td>
<td>42,500</td>
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<tr>
<td># of consumer complaints/inquiries</td>
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<tr>
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<tr>
<td># of arbitration cases heard</td>
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<td>174</td>
<td>179</td>
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<tr>
<td># of arbitration cases closed without hearing</td>
<td>219</td>
<td>226</td>
<td>233</td>
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<tr>
<td># of participants in Workplace Safety Program</td>
<td>1,229</td>
<td>1,400</td>
<td>1,550</td>
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**BUREAU OF EXAMINATION, REHABILITATION AND GUARANTY**

**ACTIVITIES**

Examinations/Financial Analysis - The financial analysis and examination units are continuing to evolve and are continually under review for changes to keep pace with the business environment of the insurance industry. The primary responsibilities for both units are to provide financial solvency oversight for Delaware domiciled companies and to perform financial and market conduct examinations as required by statute or as deemed necessary for the protection of Delaware policyholders. The State of Delaware is highly regarded in the business community for its organization and/or domiciliation. As such, the demand for domiciliation/redomiciliation is significant. The department received its accreditation from the NAIC in 2003 for another five years.
Bureau personnel are responsible for the registration and/or licensing of 54 Accredited Reinsurers, three Medicare Prescription Plans, 95 Surplus Lines Insurers, 28 Premium Finance Companies, 22 Reinsurance Intermediaries and 103 Third Party Administrators (TPAs).

**Market Conduct Oversight** - This section conducts examinations of companies to ensure the companies are in compliance with the Delaware Insurance Code and regulations with respect to rating, underwriting and claim handling practices. Exams can be scheduled based on complaint activity, special requests or the regular schedule. In addition to regular examinations, the department is currently targeting company reviews regarding homeowners coverage, credit scoring practices, rate increase practices in personal lines (auto, homeowners) and health insurance including long-term care insurance. The department is also participating in the NAIC market analysis program, including market conduct and analysis collaboration effort. This will streamline and enhance the market conduct review of those companies authorized to transact insurance in the state.

**Producer Licensing Services** - This section is responsible for the administration of producer (insurance agent) licensing, appointments, continuing education, investigations, and insurer licensing market conduct issues. The division is recognized throughout the industry for customer service and license application turnaround time. Advances in automation continue to increase productivity and efficiency while decreasing costs.

The section has continued to enhance the Internet application to include the capabilities of licensees and consumers to view licensed producer data on-line. Resident and non-resident license renewals are now processed online. Future enhancements will include the ability of licensees to view their continuing education transcripts online.

**Workplace Safety Program** - The Workplace Safety Program, available to employers doing business in Delaware, offers participants the opportunity to earn up to a 19 percent discount on workers compensation premiums. Employers who have been in operation three complete years or more and whose annual workers compensation premium is $3,161 or more are eligible to participate. Once eligibility is established, employers are notified by the Commissioner and provided with instructions to begin the process.

The program works with the Delaware Compensation Rating Bureau, qualified inspectors, insurance industry and employers to ensure accuracy of information and expeditious processing of each employer’s safety credit.

Since its inception in 1988, the program has yielded a savings of approximately $44.5 million for Delaware employers. Participation was 1,020 employers in calendar year 2003, 1,150 in calendar year 2004 and 1,229 as of October 2005.

**Rates and Forms** - Delaware now accepts property and casualty forms, rates and rules through the NAIC System for Electronic Rate and Form Filing (SERFF). Previously only the life and health advertisements, rates and forms segment of SERFF was fully operational. The unit now has the capability of accepting electronic funds transfer through SERFF. Company filing applications are being revised to increase the efficiency of the overall review of advertisements, forms, rates and rules. The section is currently designing and developing an access database to enhance tracking and monitoring of all filings submitted and to produce concise management reports regarding status of rate and form filings.

**ELDERinfo** - ELDERinfo is the State Health Insurance Program (SHIP) for Delaware’s Medicare population of approximately 125,000. The program is a public service of the Delaware Insurance Department and funded, in part, through a grant from the Centers for Medicare and Medicaid Services (CMS).

The program is designed to assist, educate and empower people with Medicare and their caregivers with complex and often confusing matters concerning: the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, Medigap and other supplemental insurance, medical bills, enrollment issues, non-renewals, Medicare Advantage options, guaranteed issue rights, financial assistance with prescriptions, Medicare Savings programs, long-term care insurance, and other health insurance matters.

Staffing consists of four employees and more than 40 volunteer counselors throughout the state conducting one-on-one counseling. From April 2004 through March 2005, the unit assisted 2,400 beneficiaries with one-on-one counseling and reached more than 84,000 individuals through interactive public presentations, health fairs and direct mailings. The unit mailed 250 Delaware Prescription Assistance Program (DPAP) applications, and 115 Medicaid applications, resulting in potential savings of more than $721,000 with prescription drug benefits and savings for the Medicare premium reimbursement.

The unit will continue to educate the Medicare population through direct mailers, health fairs, outreach programs, radio/TV interviews, senior forums, and one-on-one counseling.
### Other Elective

#### 12-00-00

**Performance Measures**

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<tr>
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<tr>
<td># of rules received</td>
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<tr>
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<tr>
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<tr>
<td># of companies under supervision/rehabilitation</td>
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<tr>
<td># of targeted market conducts</td>
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### State Treasurer

#### 12-05-00

**Mission**

To maximize taxpayer value by promoting responsible cash management and investment practices statewide.

**Funding**

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<tbody>
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<tr>
<td><strong>Total</strong></td>
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**Positions**

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<td><strong>23.0</strong></td>
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### Administration

#### 12-05-01

**Mission**

To ensure the accuracy of financial records under the agency’s control; manage the state’s cash balances in accordance with approved guidelines; administer and assist state employees with the financial aspects of the Deferred Compensation Program; respond in a timely, accurate and courteous manner to any inquiry directed to the department; and faithfully discharge any and all further obligations given under statute.

**Key Objectives**

- Continue to re-engineer and automate the reconciliation of the state’s bank accounts and the accounting of the state’s cash position and investments.
- Increase participation of eligible employees in the Deferred Compensation Program through effective marketing and investment education.
- Increase the volume of vendor payments made electronically.
- Expand consolidated payments to vendors.
• Increase the number of households participating in the Delaware College Investment Plan.
• Maintain statewide financial literacy efforts.
• Increase efforts, such as demographic analyses and tools for seniors, to help Delaware prepare for future trends impacting state finances.
• Continue to champion electronic commerce.

BACKGROUND AND ACCOMPLISHMENTS
During Fiscal Year 2006, the State Treasurer’s Office continues to develop and meet ambitious objectives related to improving internal operations and services to agencies, vendors, state employees, and taxpayers. Equally important, this agency continues its successful promotion of financial literacy. Nurturing a savings/investment ethic among state employees and the Delaware citizenry, the Office of State Treasurer partners several financial education initiatives.

Deferred Compensation Program
Since the October 1999 conversion, participation in the State of Delaware Deferred Compensation Program has grown from 3,400 to 9,670 in September 2005. Since the passage of Senate Bill 425, which provides a $10-per-pay employer match to employee contributions, more than $10 million has been contributed to state employee match accounts. State employees now contribute more than $1 million per paycycle toward their retirement. The match also allows for rollovers into and out of 401(k)s, Individual Retirement Accounts, and other qualified retirement plans.

College Savings
Since the appointment of the State Treasurer to chair the Delaware College Investment Plan Board in July 1999, the number of new accounts has grown from 824 to more than 21,820. Assets now total more than $263 million, up from $204 million this time last year.

Reconciliation
Improvements continue to be made in reconciling the state’s major accounts. The Treasurer’s Office has expanded the use of technology to automate processes for reconciliation, stale and cancelled checks, and retrieving bank information.

The Treasurer’s Office has also maintained a constant improvement policy on fraud prevention. During Fiscal Year 2006, the Treasurer’s Office will implement positive payee, positive pay amount and check number on all vendor and payroll checks. The office is also revising internal processes and increasing professional education to keep up with ways to fight fraud.

This unit has also completed another successful year without an audit finding.

Payables
The Treasurer’s Office continues to work on improvements to vendor payments. Most importantly, the office continues to expand the use of consolidated checks and consolidated Automated Clearinghouse (ACH) payments. This technology combines multiple agency payments into one transaction while maintaining all the necessary payment detail for the vendor.

Financial Literacy
During October and November 2005 there will be a number of exciting financial education events. The Purses to Portfolios free women’s money conference continues its
success with a celebration on the Riverfront for those who have completed the course and a community education event at Delaware Technical and Community College in Georgetown. Howard High School will host the annual Money Smarts Kids and Parents Conference, and this year will mark the first Treasurer’s Summit for High School kids from throughout Delaware. In partnership with financial professionals throughout Delaware, the Delaware Money School featured 114 classes in fall 2005. The Treasurer’s Office also continues to partner with the Delaware State Chamber of Commerce and University of Delaware, Center for Economic Education in the Bank-In-School program operating in elementary and secondary schools throughout the state.

**ACTIVITIES**

- Daily settlement of the cash position to ensure that funds are recorded in appropriate accounts while maximizing dollars available for investment.
- Administration and promotion of the state Deferred Compensation Program.
- Daily recording and deposit of receipts including tracking ACH activity.
- Reconciliation of major state bank accounts and lockboxes.
- Expeditious disbursement of funds to meet financial obligations, including ACHs, wire transfers, and daily processing of vendor checks.
- Provide service to agencies and schools by issuing stop payment/reissues and other check requests.
- Manage 218 agreements statewide with the federal Social Security Administration.
- Process payroll, pension, and personal income tax refunds.
- Continue to facilitate cash management projects at the statewide and agency levels that improve efficiency by reducing float, eliminating paper, and streamlining processes.
- Reconciliation of state payroll and payment of federal taxes.
- Disburse municipal street aid, support to fire organizations and police pensions.

**PERFORMANCE MEASURES**

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<tr>
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<tr>
<td># of Deferred Compensation participants</td>
<td>9,000</td>
<td>9,750</td>
<td>10,300</td>
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<tr>
<td># of Delaware College Investment Plan accounts</td>
<td>21,500</td>
<td>22,000</td>
<td>24,000</td>
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<tr>
<td>Time to reconcile major accounts (days)</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<td>$ ACH vendor payments (billions)</td>
<td>1.7</td>
<td>1.8</td>
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**DEBT MANAGEMENT**

**MISSION**

To manage the state’s debt and credit interest to the state’s school and special funds with maximum accuracy and efficiency.

**KEY OBJECTIVES**

- Develop an overall accounting and data retrieval system in the Treasurer’s Office that will link bond authorizations, bond sales, amortizations, debt budgeting, and debt payments into an integrated system with less reliance on manual calculations and operations.
- Work with the Division of Accounting to improve electronic reporting of special and school funds interest within the Delaware Financial Management System (DFMS).

**BACKGROUND AND ACCOMPLISHMENTS**

During Fiscal Year 2005, all debt service payments to the Depository Trust Company were met on the bond due dates which entailed:

- Disbursement of $154.1 million for 18 General Obligation issues on $1,026.9 million outstanding; and
- Collection of $31.6 million from schools for the repayment to the state of their local share of school construction on $332.6 million outstanding local share bonds.

**ACTIVITIES**

- Maintain records required for bond projects as authorized by the annual Capital Improvement Act from authorization through bond sale and 10 or 20-year amortizations of the projects.
• Provide the Office of Management and Budget with the fiscal year principal and interest payments due by department, division and organization.
• Provide Bond Counsel with data relating to bond projects including project identification, description, volume, and chapter required to obtain legal opinion for the bond issue.
• Establish, monitor, calculate and pay interest on approximately 470 special funds on deposit with the State Treasurer. Interest in Fiscal Year 2005 totaled more than $8.2 million.
• Provide assistance to local school districts in acquiring an Attorney General’s opinion in securing a Bond Anticipation Note or permanent bond financing of the local share.
• Maintain the school interest table in DFMS to calculate interest to schools for their operation, debt service, and construction funds on deposit with the State Treasurer. Interest paid to school districts on their funds on deposit with the State Treasurer totaled $5.5 million for Fiscal Year 2005.
• Assist the general public with any inquiries concerning state bonds.

**Performance Measures**

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**Refunds and Grants**

**12-05-04**

**Mission**

To process refunds for improperly collected fees or receipts and maintain an accurate accounting of fiscal year refunds issued. To accurately and timely process grants-in-aid in accordance with legislation.

**Key Objectives**

• Streamline the processing of revenue refunds.

**Background and Accomplishments**

As per 29 Del. C. §2713, the State Treasurer executes a payment voucher as a direct claim in the event that any agency improperly collects fees or receipts that become revenue to the General Fund.

In accordance with the annual grants-in-aid legislation, this agency makes quarterly disbursements to non-profit organizations.