



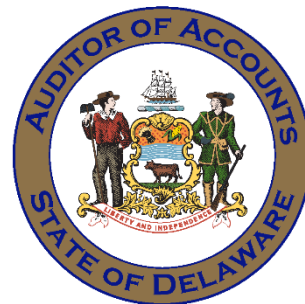
Auditor of Accounts FY 22 Budget Request

The Honorable Kathleen K. McGuiness

November 12, 2020

Our mission...simplified

- The Delaware State Auditor serves Delawareans by ensuring accountability in the use of taxpayer dollars to identify fraud, waste and abuse through independent assessments, including the use of various audits, special reports and investigations of financial operations, performance management and statutory compliance of state government and to evaluate economy, efficiency and effectiveness.



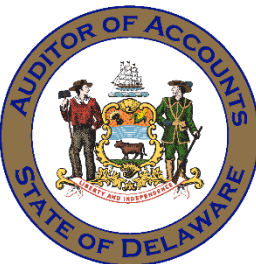
Accomplishments in FY 2020

- ✓ Filled 20 vacant positions
- ✓ First ever Risk-Assessment Survey
- ✓ Audit of the Auditor's Office
- ✓ Fraud.Delaware.gov
- ✓ National Data Quality Audit
- ✓ Implemented new data collection methods
- ✓ Report Format Upgrade



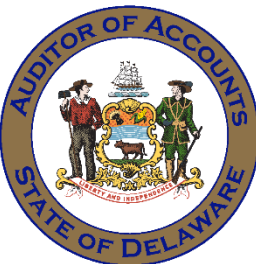
Key Initiatives in FY 2021

- ✓ **Special Teams**
- ✓ **Monitoring Fraud Hotline**
- ✓ **Follow-Up Program on audit findings**
- ✓ **Professional Development**
- ✓ **Audit Tool Package**



Goals for FY 2022

- ✓ **Reach all mandates in Delaware Code**
- ✓ **Provide reports on concerning topics for taxpayers**
- ✓ **Provide statewide training**
- ✓ **Be a resource to provide guidance on agency control procedures**
- ✓ **Positive Reinforcement**



FY 2022 Budget Request Summary

Goal: Catch Up In Personnel Costs and Support CAFR

1. Fund the State's CAFR and SOC (Service Organization Control Report), Increase Contractual
2. Move ASF Funded Positions to General Fund
3. Increase GF Personnel Funding to cover Open Positions
4. Add 2 FTE – State Auditor IV and Analyst

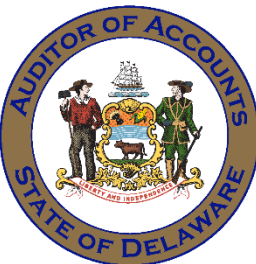


FY 2022 Budget Request 1

Increase Contractual:

CAFR	618,000.00
New CAFR Requirements for Lease GASB	65,000.00
SOC	80,000.00
Technology DTI	65,350.00
Office Costs	11,400.00
Professional Associations	7,950.00
Continuing Education for Certified Staff	17,250.00
Audit Tools	70,528.00
Audit Review Services (Audit Manager Not able to be filled)	70,000.00
Specialists for Audit Reports (engineering, actuary, environmental, healthcare)	145,000.00
	Total Costs for General Office Operations 1,150,478.00
Base Budget	(583,300.00)
	Door Opener to Fund Office General Operations 567,178.00

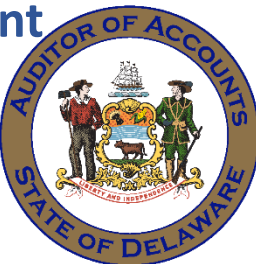
FY22 Request: \$567.2GF Contractual



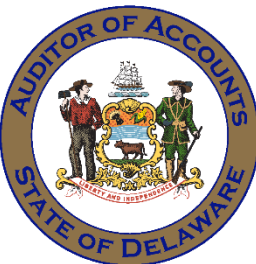
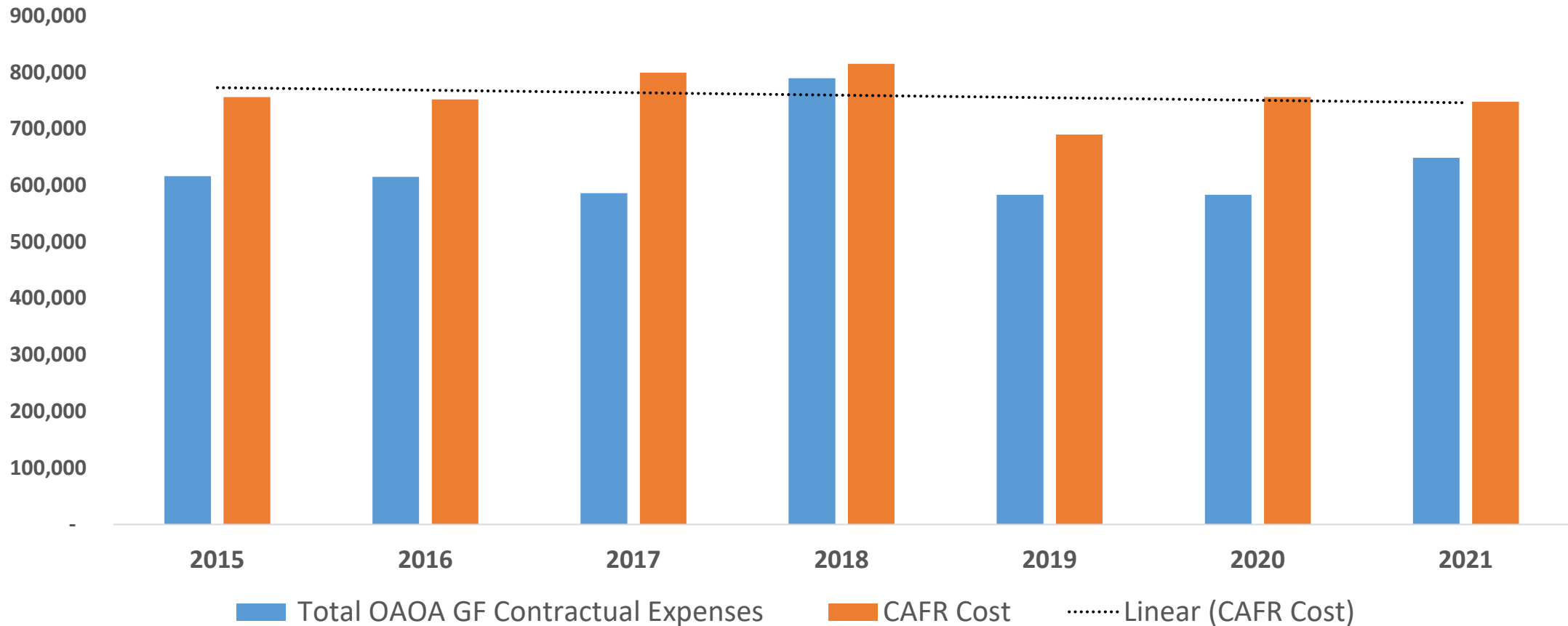
Delaware Code Title 29 Chapter 29 section 2906 (d)

The expenses incurred for the performance of such agency postaudits upon authorization of the Auditor of Accounts shall be charged:

- (1) To general fund appropriations of the General Assembly to the Office of Auditor of Accounts for Audits of general fund activity;
- (2) To capital appropriations of the General Assembly to the several agencies for audits of capital fund activity; and
- (3) To general fund appropriations and/or special fund accounts for audits of special fund activity. If there is any question as to the proper accounts to be charged, the question shall be resolved by agreement between the Auditor of Accounts and the Director of the Office of Management and Budget.



CAFR Cost



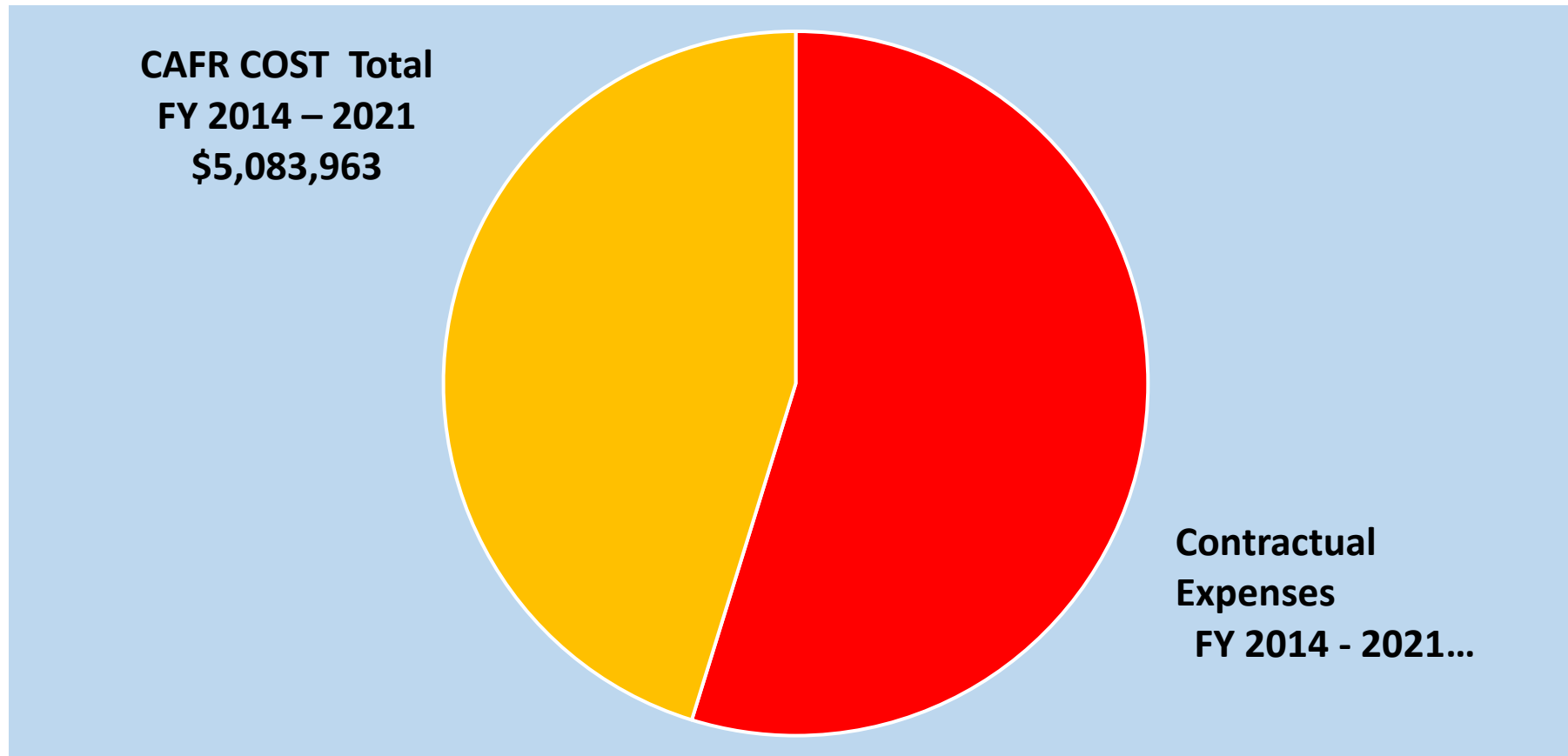
In House Contractual Service

	2018	2019	2020
Contractual	OST Reconciliations	OST Reconciliations	OST Reconciliations
	Capital School Construction	Capital School Construction	Capital School Construction
	250,349	14,138	-
InHouse	OST Reconciliations	OST Reconciliations	OST Reconciliations
	Capital School Construction	Capital School Construction	Capital School Construction
	-	237,138	249,321
Total:	250,349	251,276	249,321



CAFR Cost

CAFR Expense Allocation for Contractual Service

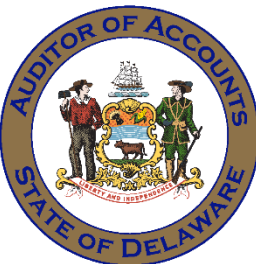


FY 2022 Budget Request 2

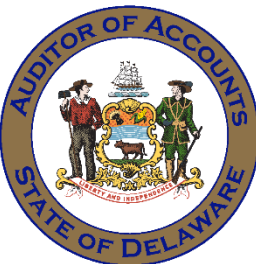
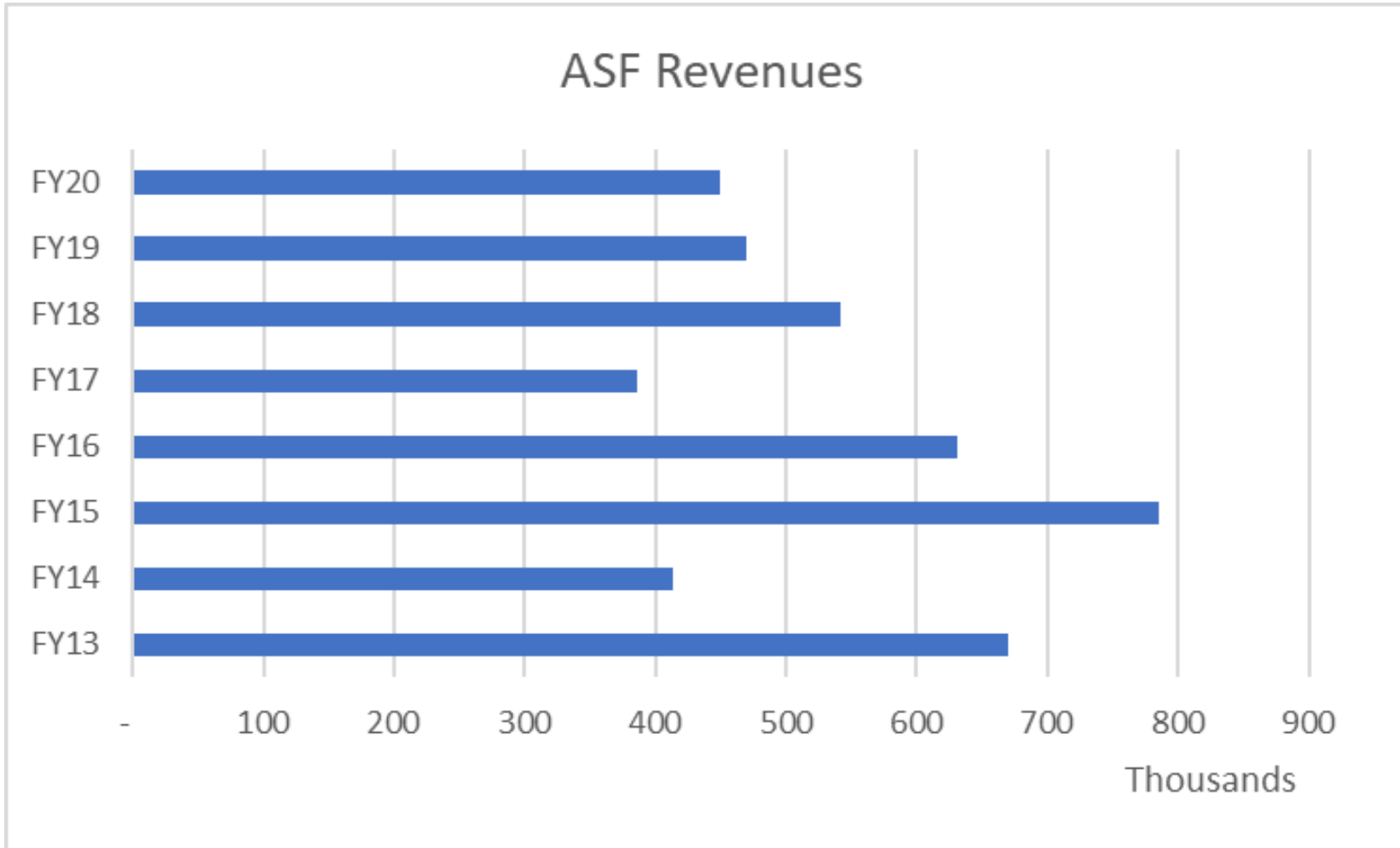
Transfer Personnel Funding

- 7.0 Existing ASF FTE positions to GF

FY22 Request: Transfer \$600.6 ASF to GF



ASF Revenues Decreasing

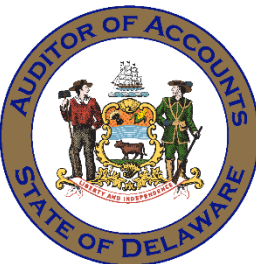


FY 2022 Budget Request 3

Personnel

- Increase in GF Personnel Base

FY22 Request: \$54.1 GF

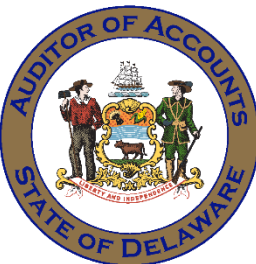


FY 2022 Budget Request 4 & 5

Personnel

- 1 State Auditor IV
- 1 Analyst

FY22 Request: 2.0 FTE \$199.4 GF





Thank you