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
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
### Increase Contractual:

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

**FY22 Request: $567.2GF Contractual**
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

![Bar chart showing CAFR Cost for years 2015 to 2021. The chart compares Total OAOA GF Contractual Expenses, CAFR Cost, and a linear trend for CAFR Cost.](chart-image)
In House Contractual Service

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
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<tbody>
<tr>
<td>Contractual</td>
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<tr>
<td>OST Reconciliations</td>
<td>Capital School Construction</td>
<td>Capital School Construction</td>
<td>Capital School Construction</td>
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<tr>
<td></td>
<td>250,349</td>
<td>14,138</td>
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<tr>
<td>InHouse</td>
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<tr>
<td>OST Reconciliations</td>
<td>Capital School Construction</td>
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<td>237,138</td>
<td>249,321</td>
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<tr>
<td>Total:</td>
<td>250,349</td>
<td>251,276</td>
<td>249,321</td>
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</table>
CAFR Cost

CAFR Expense Allocation for Contractual Service

CAFR COST Total
FY 2014 – 2021
$5,083,963

Contractual Expenses
FY 2014 - 2021...
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