

LAWS OF DELAWARE  
VOLUME 84  
CHAPTER 443  
152nd GENERAL ASSEMBLY  
FORMERLY  
SENATE BILL NO. 287

AN ACT TO AMEND TITLE 29 OF THE DELAWARE CODE RELATING TO THE AUDITOR OF ACCOUNTS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend § 2901, Title 29 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows and by redesignating accordingly:

§ 2901. Definitions.

As used in this chapter:

(1) “Audit” includes a performance audit.

Section 2. Amend § 2906, Title 29 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 2906. Duties of the Auditor of Accounts.

(a) ~~The Auditor of Accounts shall conduct postaudits~~ shall conduct audits of all the financial transactions of all state agencies. ~~Insofar as possible the audits shall be made no less frequently than biennially. To the extent possible, the Auditor shall conduct the audits at least once every 2 years.~~

(b) At least quarterly during each fiscal year, the Auditor ~~of Accounts shall arrange for an audit to determine that~~ shall conduct an audit to determine if the books and records maintained by the ~~office~~ Office of the Secretary of Finance are kept in accordance with generally accepted accounting principles and are reconciled with the ~~various bank accounts. In conjunction therewith, the Auditor of Accounts~~ bank accounts. At the same time, the Auditor shall reconcile the records maintained by the ~~office~~ Office of the Secretary of Finance with the fund balances maintained and reported by the Director of the Office of Management and Budget.

(c) ~~The Auditor of Accounts shall have~~ has sole responsibility for the arrangements under which ~~the agency postaudits shall be a state agency audit~~ is conducted and for ~~the selection of certified public accountants who shall make the postaudits~~ No other. selecting a certified public accountant who makes the audit. Another state agency or state agency member, official or employee thereof shall may not have any part in, or responsibility for, ~~the selection of the certified public accountants, nor shall they make~~ selecting a certified public accountant, or making any

arrangements, agreements or contracts for the employment of ~~the certified public accountants for the purpose of making agency postaudits.~~ a certified public accountant to make a state agency audit.

~~(d) The expenses incurred for the performance of such agency postaudits upon authorization of the Auditor of Accounts shall be charged~~ (d) As the Auditor authorizes, expenses incurred during an audit of a state agency are charged as follows:

(1) To general fund appropriations of the General Assembly to the Office of Auditor of Accounts for ~~Audits of general fund activity~~ audits of general fund activity.

(2) To capital appropriations of the General Assembly to the several agencies for audits of capital fund ~~activity; and~~ activity.

(3) To general fund appropriations ~~and/or~~ and 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. a question about which account to charge, then the account selected by agreement between the Auditor and the Director of the Office of Management and Budget is charged.

~~(e) This section shall not affect § 5109 of Title 14 which shall remain in full force and effect; however, any does not affect § 5109 of Title 14. Any other provision which stands in conflict with this section shall be null and is void.~~

~~(f) The Auditor of Accounts shall conduct postaudits~~ shall conduct an annual audit of local school district tax funds budget and ~~expenditures annually. The results of the audit shall~~ expenditures. The results of an audit must be submitted to the local board, the State Board of Education, the ~~office of Controller General and the local libraries within said school district.~~ Office of the Controller General, and the local libraries within the local school district. ~~Expenses incurred for such postaudits herein authorized shall be borne by the local school districts.~~ A local school district shall pay the expenses incurred during the annual audit of the local school district's tax funds budget and expenditures.

~~(g) The Auditor of Accounts shall conduct postaudits of all agencies, associations~~ shall conduct an audit of ~~all agencies, associations,~~ and funds created directly or indirectly by the provisions of Title 18 or by the Insurance Commissioner.

(h) ~~The Auditor of Accounts shall conduct audits~~ shall conduct an audit of the State-funded portion of the finances of the University of Delaware as authorized by § 5109 of Title 14. The contractor conducting the audit ~~shall~~ must be selected jointly by the University of Delaware and the Auditor of Accounts.

Section 3. Amend § 2907, Title 29 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 2907. Scope of audits.

(a) ~~The audits shall be sufficiently comprehensive to provide, but not limited to, assurance that reasonable~~ An audit must provide reasonable assurance of all of the following:

(1) ~~That~~ efforts have been made to collect all moneys due the ~~State, that~~ State.

(2) ~~That~~ all moneys collected or received by any employee or official have been deposited to the credit of the ~~State and that~~ State.

(3) ~~That~~ all expenditures have been legal and proper and made only for the purposes contemplated in the funding acts or other pertinent regulations.

(b) ~~The audits shall be made in conformity with generally accepted auditing principles and practices. An~~ audit must be made in accordance with generally accepted government auditing standards issued by the United States Government Accountability Office.

Section 4. Amend § 2909, Title 29 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 2909. Audit reports.

(a) ~~The Auditor of Accounts shall file written reports covering the Auditor's postaudits~~ shall file a written report covering the Auditor's audit with the state agency concerned, the Governor, the General Assembly, the Attorney General and the Director of the Office of Management and ~~Budget; and, if the Auditor deems necessary,~~ the Budget. The Auditor may present special reports to the General Assembly for consideration and action.

(b) ~~The audit reports shall set forth:~~ An audit report must include at least all of the following:

(1) Whether all expenditures have been for the purpose authorized in the ~~appropriations therefor;~~ relevant appropriation.

(2) Whether all receipts have been accounted for and paid into the State Treasury as required by ~~law;~~ law.

(3) All illegal and unbusinesslike ~~practices;~~ practices.

(4) Recommendations for greater simplicity, accuracy, efficiency and ~~economy;~~ and ~~(5) Such data,~~  
~~information~~ economy.

(5) Data, information, and recommendations as ~~the Auditor of Accounts may deem advisable and the~~  
Auditor considers necessary.

Approved September 26, 2024