



BUDGET REQUEST

FISCAL YEAR 2026

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AUDITOR OF ACCOUNTS MISSION STATEMENT

The Delaware State Auditor serves Delawareans by providing independent objective oversight of the state government's use of taxpayer dollars with the goal of deterring fraud, waste and abuse through unbiased assessments, including the use of various audits, special reports, and investigations of financial operations designed to ensure statutory compliance while enhancing governmental economy, efficiency and effectiveness.



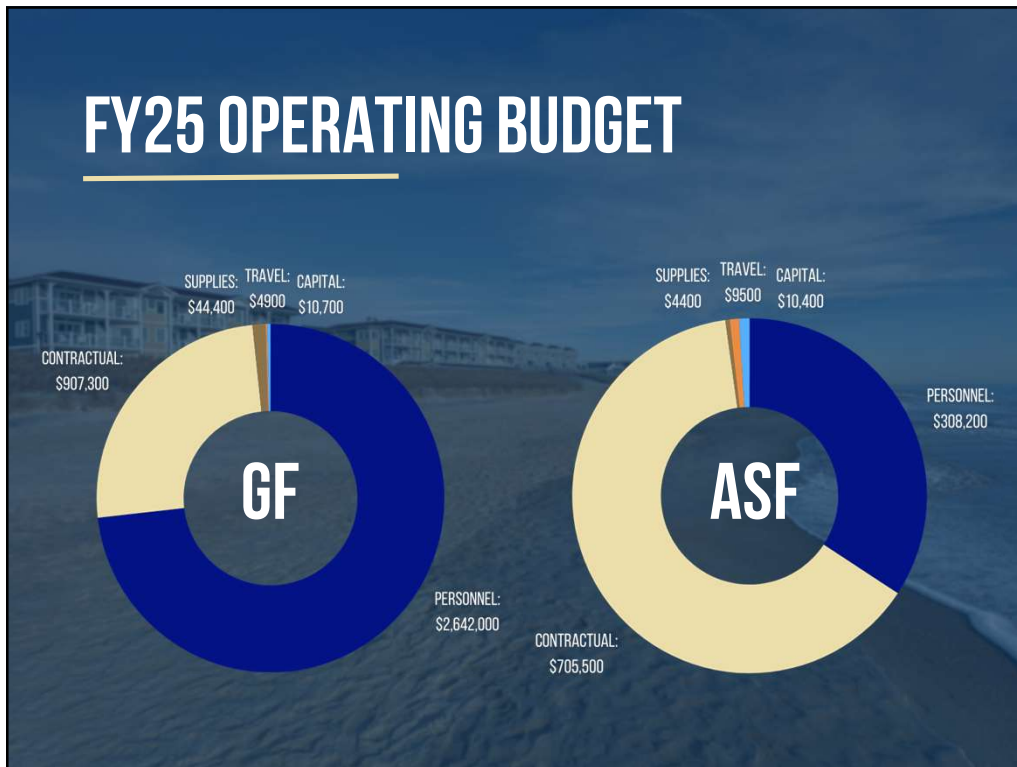
2

FY24 UPDATE/GRB METRICS

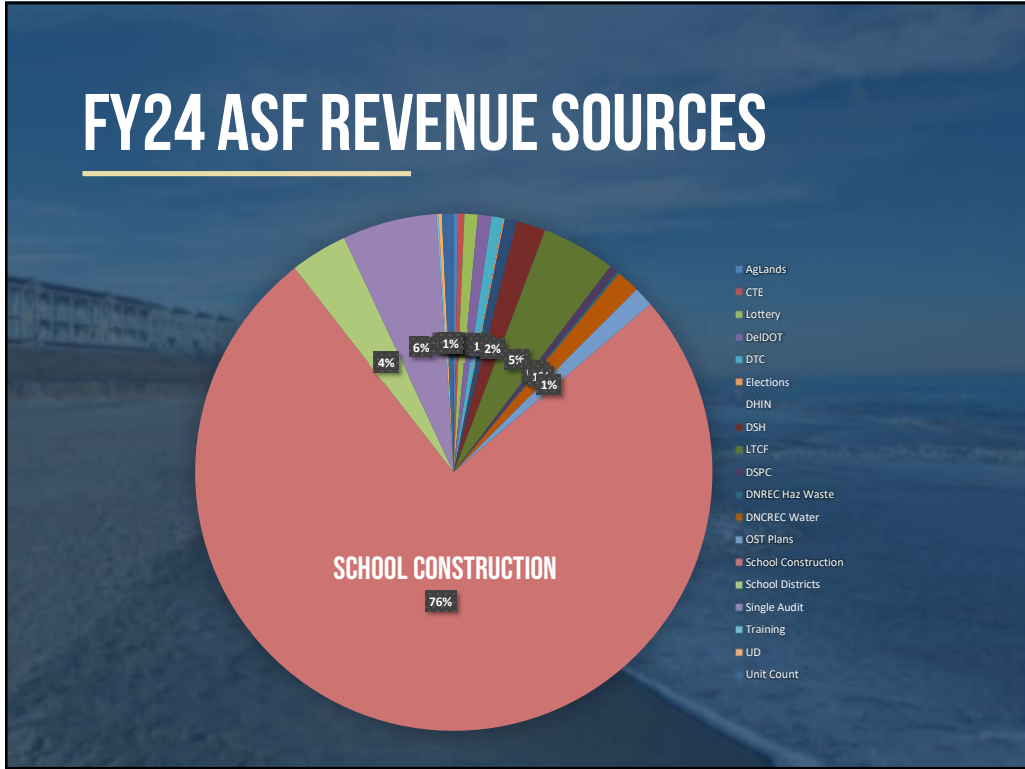
- **0 STAFF VACANCIES – ALL POSITIONS FILLED**
4 Vacancies as of Oct. 17, 2024 (none meet SB 325 Section 31),
1 as of Feb. 1, 2025, 0 as of Feb. 10, 2025
- **56 REPORTS ISSUED**
220 planned for FY25-FY26
- **80% OF MANDATED AUDITS PERFORMED**
100% of mandated audits planned for FY25-FY26
- **100% OF STAFF ENGAGED IN CONTINUING PROFESSIONAL EDUCATION**
- **100% OF STAFF PROFESSIONALLY CERTIFIED WITHIN 1 YEAR OF EMPLOYMENT**
- **153 CONFIDENTIAL FRAUD HOTLINE TIPS**

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FY25 OPERATING BUDGET



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- ## REQUESTS REFLECTED IN GRB
1. **ANNUALIZATION OF 3 SWITCH-FUNDED FTES**
Cost: \$76,974 (GF Personnel)
 2. **DTI SEUS INCREASE**
Cost: \$19,200 (GF Contractual)
 3. **ASF SPENDING AUTHORITY, COMPUTER HARDWARE**
Cost: \$18,600 (ASF Capital)
 4. **ASF SPENDING AUTHORITY, AUDIT TECHNOLOGY**
Cost: \$86,000 (ASF Contractual)
 5. **ASF SPENDING AUTHORITY, STAFF TRAVEL**
Cost: \$5200 (ASF Travel)

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REQUEST #5

TRANSFER 4 ASF POSITIONS TO GENERAL FUND

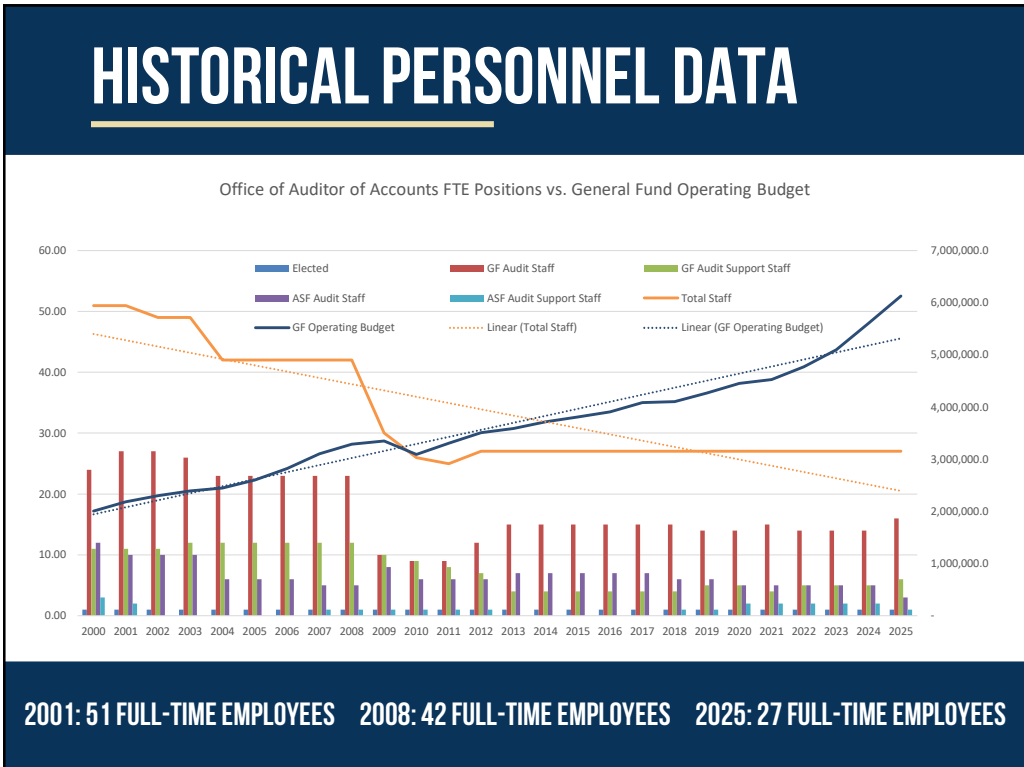
COST: \$380,200 (ASF PERSONNEL TO GF PERSONNEL)

REQUEST #6

CREATE 11 NEW FULL-TIME POSITIONS

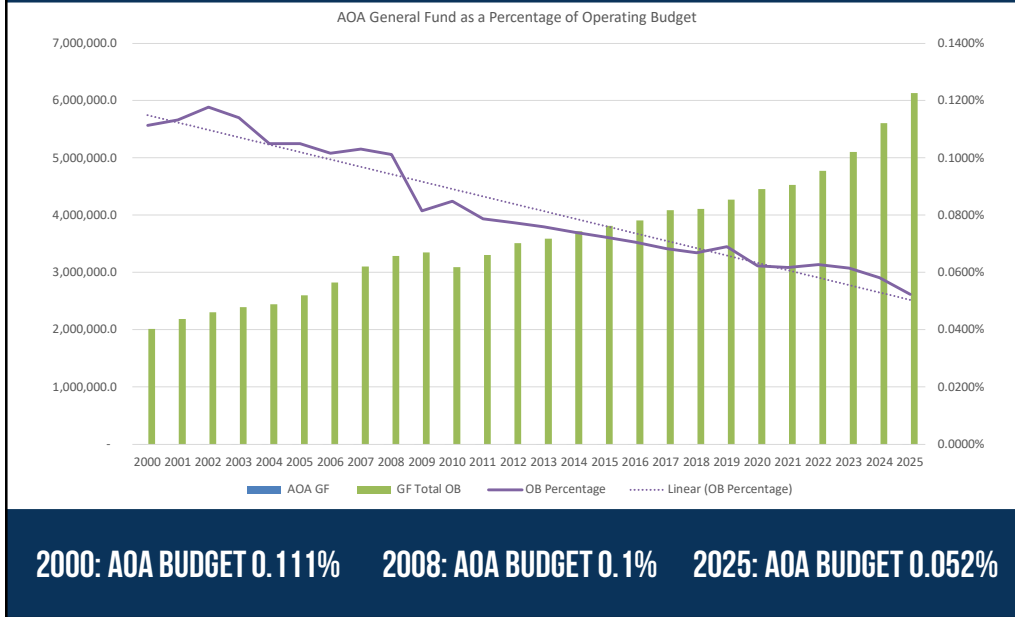
COST: \$900,300 (GF PERSONNEL)

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HISTORICAL FUNDING DATA



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AUDITS MANDATED BY CODE

199

- | | |
|--------------------------|--------------------------------|
| ALL STATE AGENCIES – 4 | DEPT. OF JUSTICE – 1 |
| DEPT. OF AGRICULTURE – 3 | COURTS – 2 |
| DEPT. OF EDUCATION – 126 | INSURANCE COMMISSIONER – 1 |
| DEPT. OF FINANCE – 1 | TREASURER – 2 |
| DHSS – 5 | ALCOHOLIC BEVERAGE CONTROL – 1 |
| DNREC – 3 | MARIJUANA CONTROL – 1 |
| DEPT. OF STATE – 1 | PORT OF WILMINGTON – 1 |
| DSHA – 1 | LONG TERM CARE FACILITIES – 42 |
| DELDOT – 3 | UNIVERSITY OF DELAWARE - 1 |

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ADDITIONAL AUDITS

22+

PRESCRIPTION OPIOID SETTLEMENT DISTRIBUTION COMMISSION

Performance audits of opioid settlement grant recipients for grant compliance (16 engagements currently).

DELAWARE STATE FIRE PREVENTION COMMISSION

Performance audits of fire companies for internal controls (3 engagements currently).

TOWN OF SMYRNA

Performance audit for internal controls.

DEPARTMENT OF LABOR

Agreed-upon-procedures engagement at the Division of Unemployment.

FRAUD HOTLINE COMPLAINTS/SPECIAL REPORTS

Special engagements responding to complaints to our fraud hotline.

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AUDIT CONTRACTING

- **154 OF 199 MANDATED AUDITS**

Currently performed by external CPA firms contracted by AOA.

- **\$3,141,059**

State of Delaware average annual spending on audit contracts FY11-FY23 (shared by AOA and State Agencies).

- **\$1,319,204**

ASF revenue paid to AOA by state agencies and school districts in FY24, in addition to the cost to contract audits.

- **50+**

Never-before-performed engagements, including mandated engagements, begun or planned by AOA for FY25 and FY26.

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CREATING EFFICIENCY

- **\$1,000,000+**
Annual savings in contract costs to CPA firms for the State.
- **BUILDING INSTITUTIONAL KNOWLEDGE**
State employees working year-after-year on State audits.
- **PROTECTING AUDIT INTEGRITY**
Ensuring mission-critical audits and fraud hotline engagements are handled with the highest standards.
- **SAVING UNNECESSARY ADMINISTRATIVE BURDEN**
Limiting administrative time spent on RFPs, contracts, and billing, and eliminating audit time spent on quality control of contracted engagements.

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REQUEST #5

**TRANSFER 4 ASF POSITIONS
TO GENERAL FUND**

COST: \$380,200 (ASF PERSONNEL TO GF PERSONNEL)

REQUEST #6

**CREATE 11 NEW FULL-TIME
POSITIONS**

COST: \$900,300 (GF PERSONNEL)

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AUDITOR OF ACCOUNTS

STATE OF DELAWARE

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