



# **Auditor of Accounts FY 21 Budget Request**

**The Honorable Kathleen K. McGuinness**

**February 11, 2020**

# Our Mission...simplified

- Responsible for various audits, engagements, and investigations of state and federal funds, including, but not limited to, the State's annual financial and federal single audits
- **Combat fraud, waste and abuse**
- Serve as a resource for state agencies and entities receiving state funds to prevent fraud, waste and abuse from occurring



# Rebuilding the Auditor's Office in 2019

- ✓ Recruited and hired 20 staff
- ✓ Restructured office
- ✓ Reviewed and cancelled contracts
- ✓ Released audits
- ✓ Revived public image
- ✓ Implemented best practices



# Key Initiatives 2019

- ✓ **Catching up on code mandates**
- ✓ **Auditing the Auditor's Office**
- ✓ **1<sup>st</sup> ever risk assessment**
- ✓ **Incorporating computer aided auditing technology**
- ✓ **Launching fraud app**
- ✓ **Fraud Awareness Week**



# Delaware's First-Ever Fraud App



# Fraud Awareness Week



# Pivoting the Auditor's Office for 2020

- ✓ **Build on a more proactive approach**
- ✓ **Upcoming legislation**
- ✓ **Specific Teams**
  - **Healthcare**
  - **Education**
- ✓ **Focus work on high-risk and mandates**
- ✓ **Sussex location**



# Other State Auditing Personnel- States Closest in Population to DE

## **Delaware Population: 975,033**

- 27 positions filled, 1 audit manager, 3 audit supervisors, 4 upper level auditors

## **Maine Population: 1,342,097**

- Maine: 31/35 positions filled, 4 audit managers, 7 audit supervisors, 8 upper level auditors,

## **Montana Population: 1,074,532**

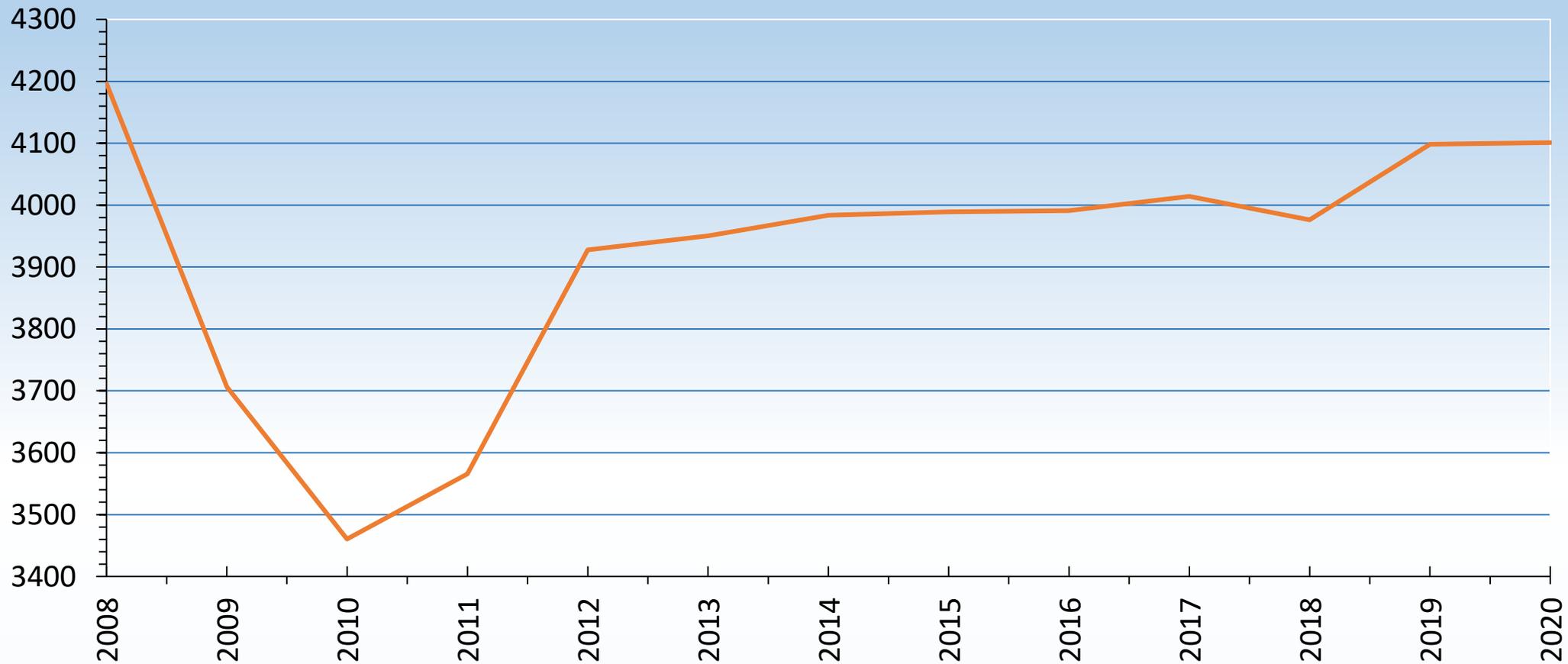
- Montana: 47/52 positions filled, 7 Audit managers, 7 audit supervisors, 14 mid-level auditors

## **North Dakota Population: 761,723**

- North Dakota: 50/56 positions filled, 5 audit managers, 6 audit supervisors, 9 upper level auditors, Implemented 4 positions for budget and policy analysts



# FY 08- FY 20 Appropriation History



# FY 2021 Budget Request

## Goal: Catch Up In Personnel and Support Funding

- **FY20 Budget:**
  - \$2,770.5 GF
  - \$1,330.4 ASF
  - \$24.0 non asf
  - Total: \$4,124.9**
- **FY21 Budget:**
  - \$5,619.3 GF
  - \$ 52.1 ASF
  - Total: \$5,670.4**



# FY 2021 Budget Request

## Personnel

- Senior level auditors
  - 1 Administrative Auditor
  - 4 Auditor IVs
- Information System Support Analyst
- Fiscal and policy analysts (4)
- Auditor III

FY21 Request: 11.0 FTE \$1,595.1 GF



# FY 2021 Budget Request

## Switch Funding

- 7.0 Existing ASF FTE positions to GF
- Existing Contractual Services ASF to GF

FY21 Request: Transfer \$1,306.1 ASF to GF



# FY 2021 Budget Request

## Supporting staff and office operations

- Contractual Services
- Supplies & Materials
- Training

FY21 Request: \$517.3 GF



# FY 2021 Governor's Recommended Budget

**FY 20 Actual Budget:**

\$2,770.5 GF

\$1,330.4 AF

**Total: \$4,124.9**

**FY21 Budget Request:**

\$5,619.3 GF

\$52.1 ASF

**Total: 5,671.4**

**FY21 Budget Recommendation :**

\$3,054.2 GF

\$1,330.4 ASF

**Total: \$4,384.6**



# FY 2021 Governor's Recommended Budget: Personnel

**FY21 Request:** 11 FTE  
\$1,595 GF

**FY21 Recommendation :** 1 FTE (State Auditor 3)  
\$65.6 GF



# FY 2021 Governor's Recommended Budget: Supporting Staff and Office Operations

**FY21 Request: \$517.3 GF**

**FY21 Recommendation: \$ 197 GF**





**We Thank You!**