



BUDGET REQUEST

FISCAL YEAR 2025

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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.



MANDATED AUDITS

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TITLE 2. TRANSPORTATION

TITLE 16. HEALTH AND SAFETY

TITLE 4. ALCOHOLIC LIQUORS AND MARIJUANA

TITLE 25. PROPERTY

TITLE 7. CONSERVATION

TITLE 29. STATE GOVERNMENT

TITLE 10. COURTS AND JUDICIAL PROCEDURE

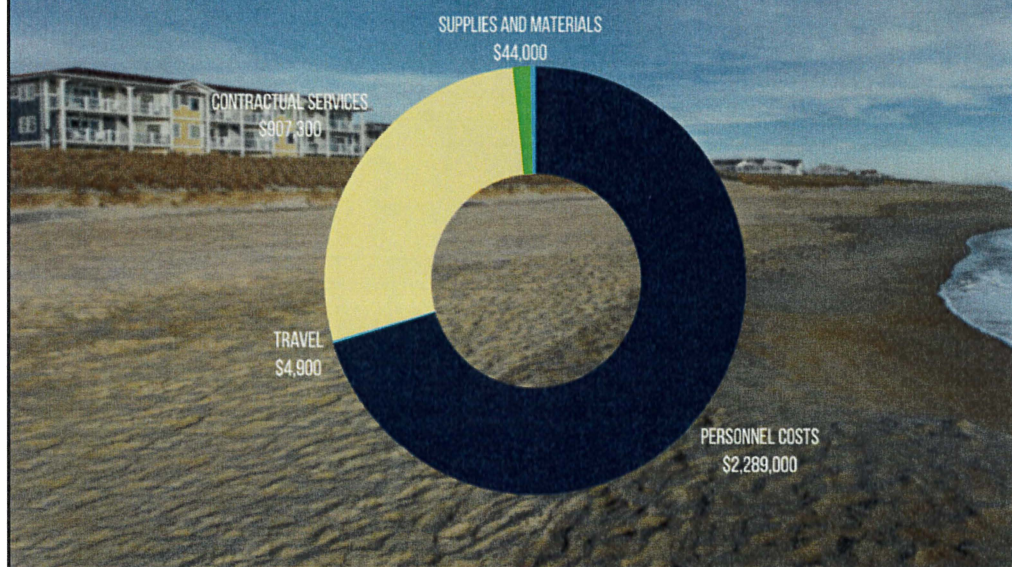
TITLE 30. STATE TAXES

TITLE 14. EDUCATION

TITLE 31. WELFARE

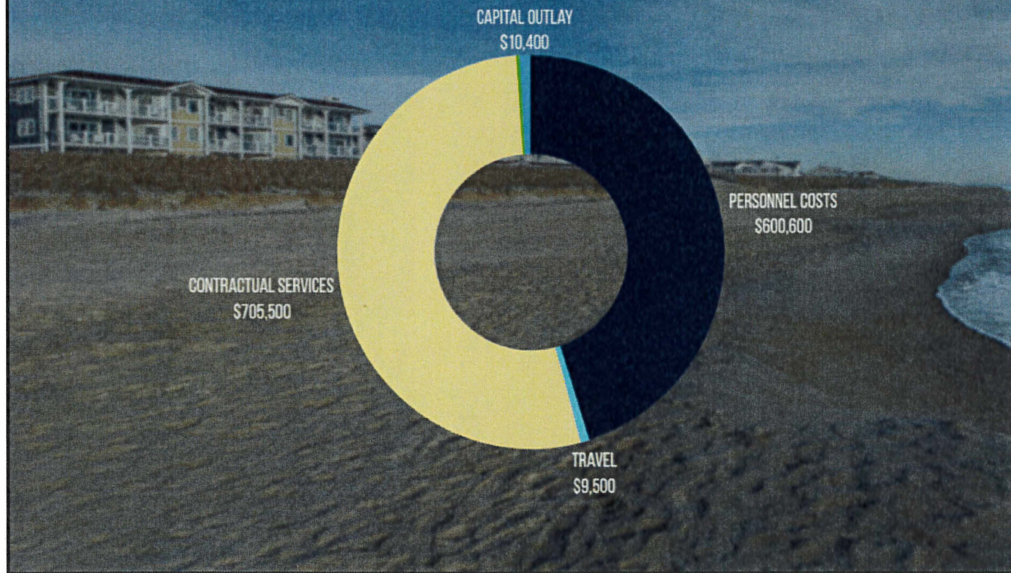
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GF OPERATING BUDGET



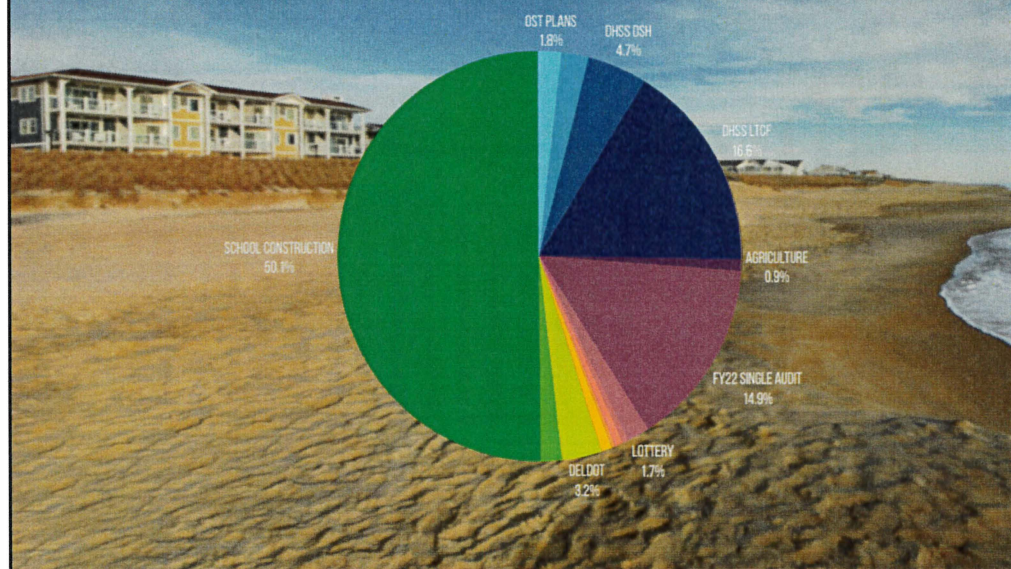
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ASF OPERATING BUDGET



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ASF REVENUE SOURCES



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REQUEST #1

TRANSFER 7 ASF POSITIONS TO GENERAL FUND

COST: \$706,000

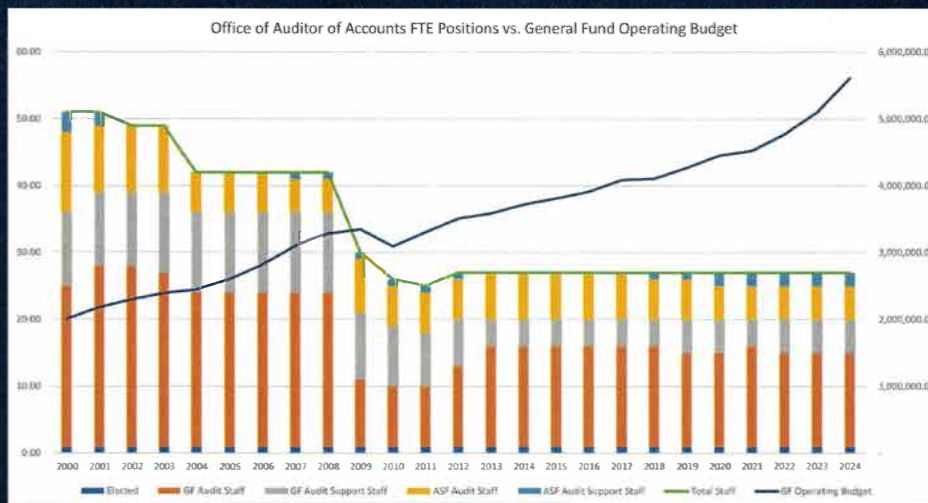
REQUEST #2

CREATE 11 NEW FULL TIME POSITIONS

COST: \$864,000

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HISTORICAL PERSONNEL DATA

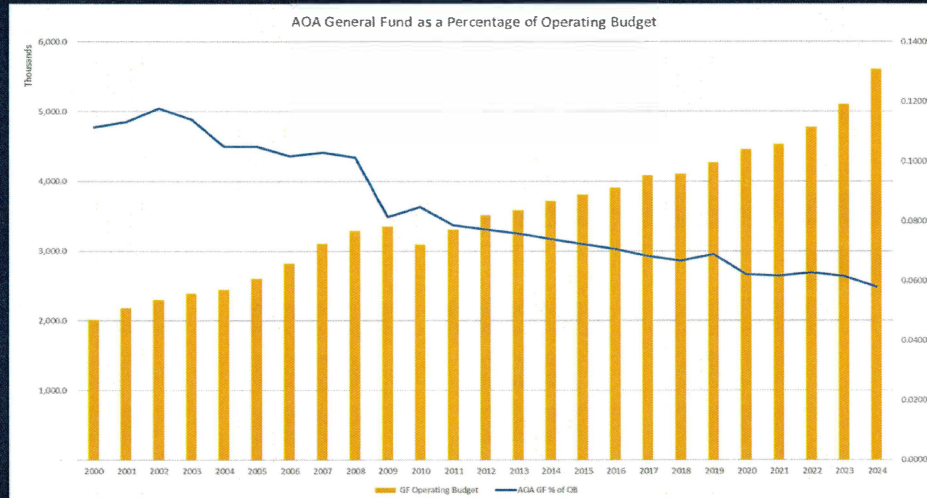


2000: 51 FULL TIME EMPLOYEES

2024: 27 FULL TIME EMPLOYEES

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HISTORICAL FUNDING DATA



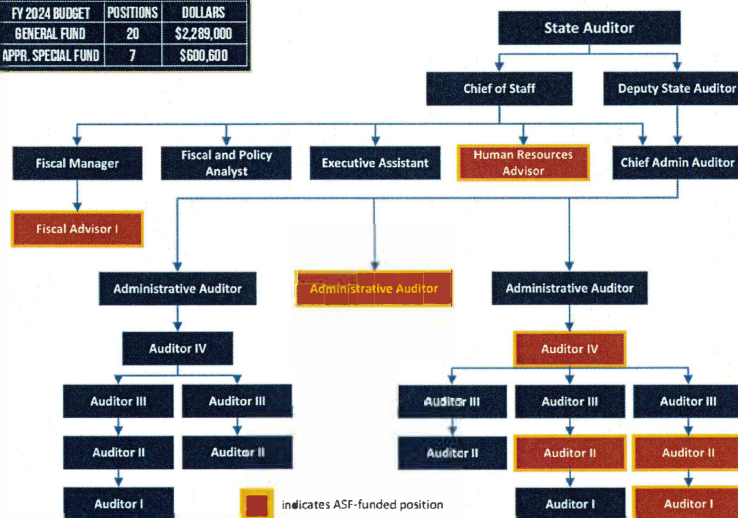
2000: AOA BUDGET 0.111%

2024: AOA BUDGET 0.058%

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CURRENT ORGANIZATION STRUCTURE

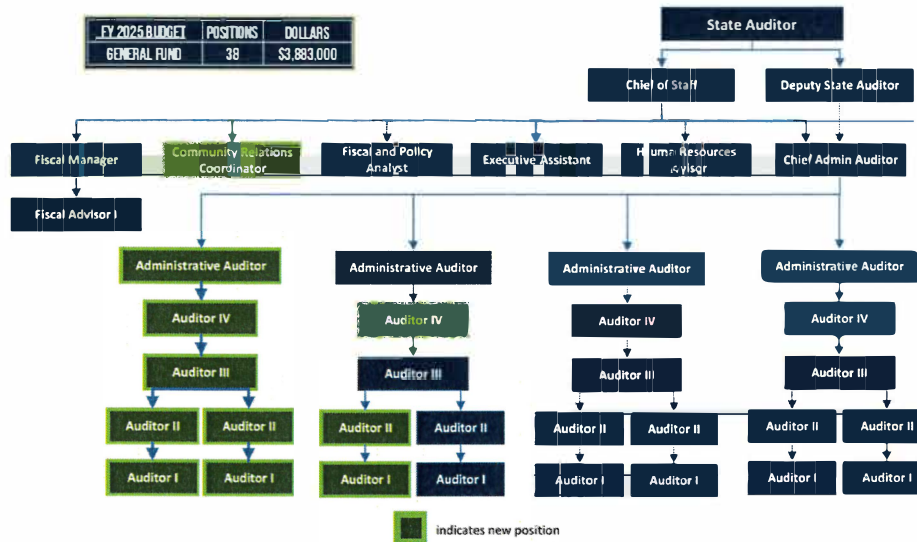
FY 2024 BUDGET	POSITIONS	DOLLARS
GENERAL FUND	20	\$2,289,000
APPR. SPECIAL FUND	7	\$600,600



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PROPOSED ORGANIZATION STRUCTURE

FY 2025 BUDGET	POSITIONS	DOLLARS
GENERAL FUND	38	\$3,883,000

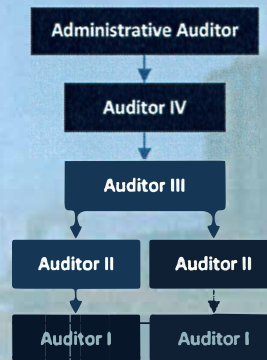


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PROPOSED AUDIT TEAM 1

EDUCATION

- Charter School Annual Audit
- Annual Audit of:
 - Department of Education
 - State Board of Education
 - Delaware Center for Education Technology
 - Delaware Advisory Council for Career and Vocational Education
 - Boards of Education of the 19 School Districts
- 19 School Districts Max Student Ratio
- 19 School Districts Division II Appropriations
- Delaware Center for Educational Technology
- University of Delaware
- 19 School Districts School Construction Capital Improvements
- 19 School Districts Local Funds
- Teacher of the Year Award
- Educational Support Professional of the Year Program
- Behavioral Health Professional of the Year Award



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PROPOSED AUDIT TEAM 2

TRANSPORTATION

- Delaware Transportation Authority Transportation Trust Fund
- Delaware Transportation Authority Excess Revenues

ALCOHOLIC LIQUORS AND MARIJUANA

- Office of Alcohol Beverage Control Commissioner
- Office of Marijuana Commissioner

CONSERVATION

- Atlantic States Marine Fisheries Commission

COURTS AND JUDICIAL PROCEDURE

- Register in Chancery - Audit of Fees

HEALTH AND SAFETY

- Patients' Trust Fund
- Audits of Volunteer Fire and Ambulance Companies
- Delaware Health Information Network (DHIN)

PROPERTY

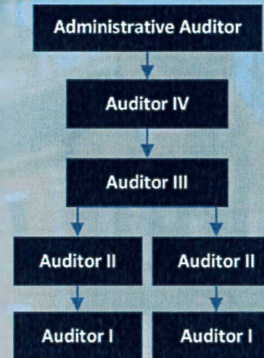
- Delaware Manufactured Home Relocation Trust Fund

STATE TAXES

- Municipal Street Aid

WELFARE

- Delaware State Housing Authority (DSHA)
- Land Bank Audits



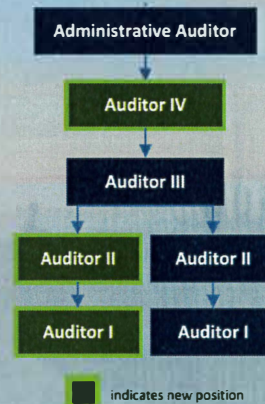
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PROPOSED AUDIT TEAM 3

STATE GOVERNMENT, OFFICE OF THE STATE TREASURER,

INSURANCE COMMISSIONER

- 401(a) Match Plan
- 403(b) Plan
- 457(b) Deferred Compensation Plan
- All State Agencies
- 4 OST Quarterly Reconciliations
- All Agencies, Associations, and Funds created by the Title 18 or the Insurance Commissioner
- Delaware Certified Thoroughbred Program
- Delaware Standardbred Breeders Program
- State Lottery
- Dual Employment
- Distressed Cemetery Fund
- Delaware Economic Development Authority
- Diamond State Port Corporation
- Prothonotaries - Audit of Fees
- Escrowed Funds

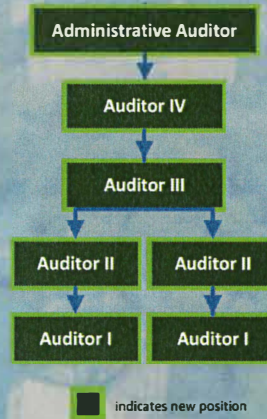


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PROPOSED AUDIT TEAM 4

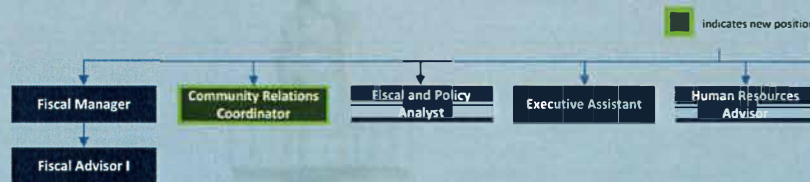
INVESTIGATIVE

- Division of Civil Rights and Public Trust
- Municipalities
- Prescription Opioid Settlement Distribution Commission
- Fire Commission
- Fraud Hotline
- Repeat Findings ACER/Single Audit/SOC
- Grant in Aid (pending legislation)



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PROPOSED ADMINISTRATIVE SUPPORT



COMMUNITY RELATIONS COORDINATOR

- Report Release
- FOIA Coordinator
- Discovery Requests
- Fraud Hotline Responses
- Graphic & Visual Aid Design
- Responses to inquiries from General Assembly, Cabinet Secretaries, School Board Members, Media

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CONTRACTING AUDITS

- RFP & AWARD VENDOR
- CONTRACT NEGOTIATION
- PERFORM ENGAGEMENT
- BILL RECEIVED FROM CPA FIRM & REVIEWED
- ADMINISTRATIVE FEE CALCULATED (ASF REVENUE)
- CPA FIRM BILL AND AOA BILL SENT TO AGENCY TO PAY

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CONTRACT COSTS

CPA FIRM VS AOA HOURLY RATES BY POSITION:

Position/Firm	Firm 1	Firm 2	Firm 3	Firm 4	AVERAGE	AOA Equivalent
Partner	\$290.00	\$253.50	\$245.00	\$275.00	\$265.88	\$47.92
Manager	\$155.00	\$135.33	\$175.00	\$180.00	\$161.33	\$35.82
Staff	\$95.00	\$110.00	\$110.00	\$105.00	\$105.00	\$33.61
Admin	\$80.00	\$84.33	\$90.00	\$80.00	\$83.58	\$24.54

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CONTRACT COSTS

Managment Level	Rate	Hours	Total
Chief Admin Auditor / Admin Auditor	\$47.92	172.5	\$8,266.20
Auditor IV	\$35.82	292.5	\$10,477.35
Auditor III	\$33.61	433.5	\$14,569.94
Auditor II / Auditor I	\$24.54	474	\$11,631.96
Total:			\$44,945.45

Managment Level	Rate	Hours	Total
Partner	\$265.88	115	\$30,576.20
Manager	\$161.33	195	\$31,459.35
Staff	\$105.00	289	\$30,345.00
Admin	\$83.58	316	\$26,411.28
Total:			\$118,791.83

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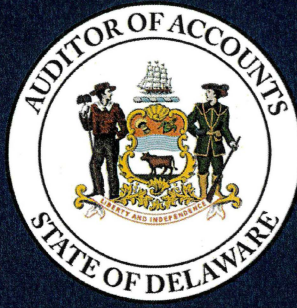
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