

# **BUDGET REQUEST**

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## **FISCAL YEAR 2027**

# 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.

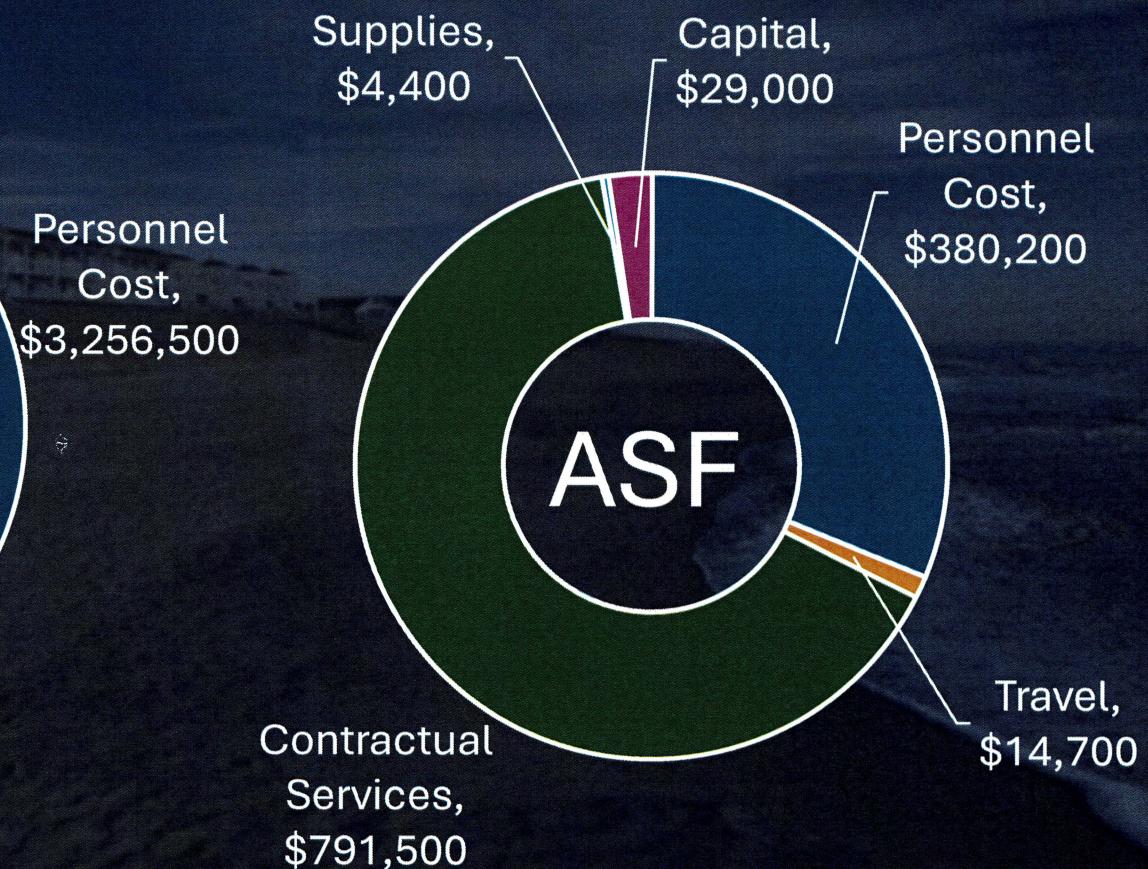
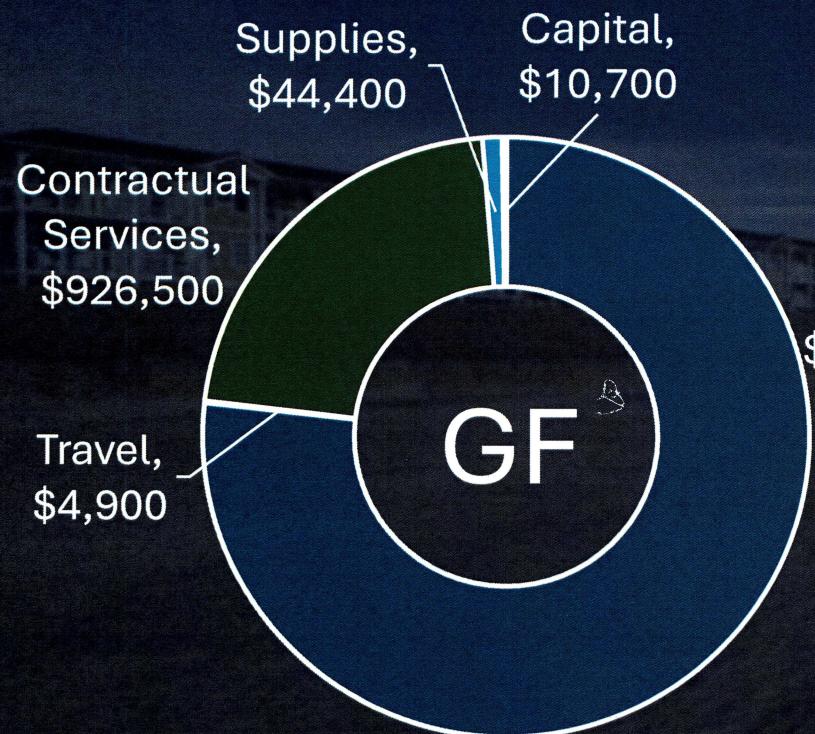


# FY25 UPDATE/GRB METRICS

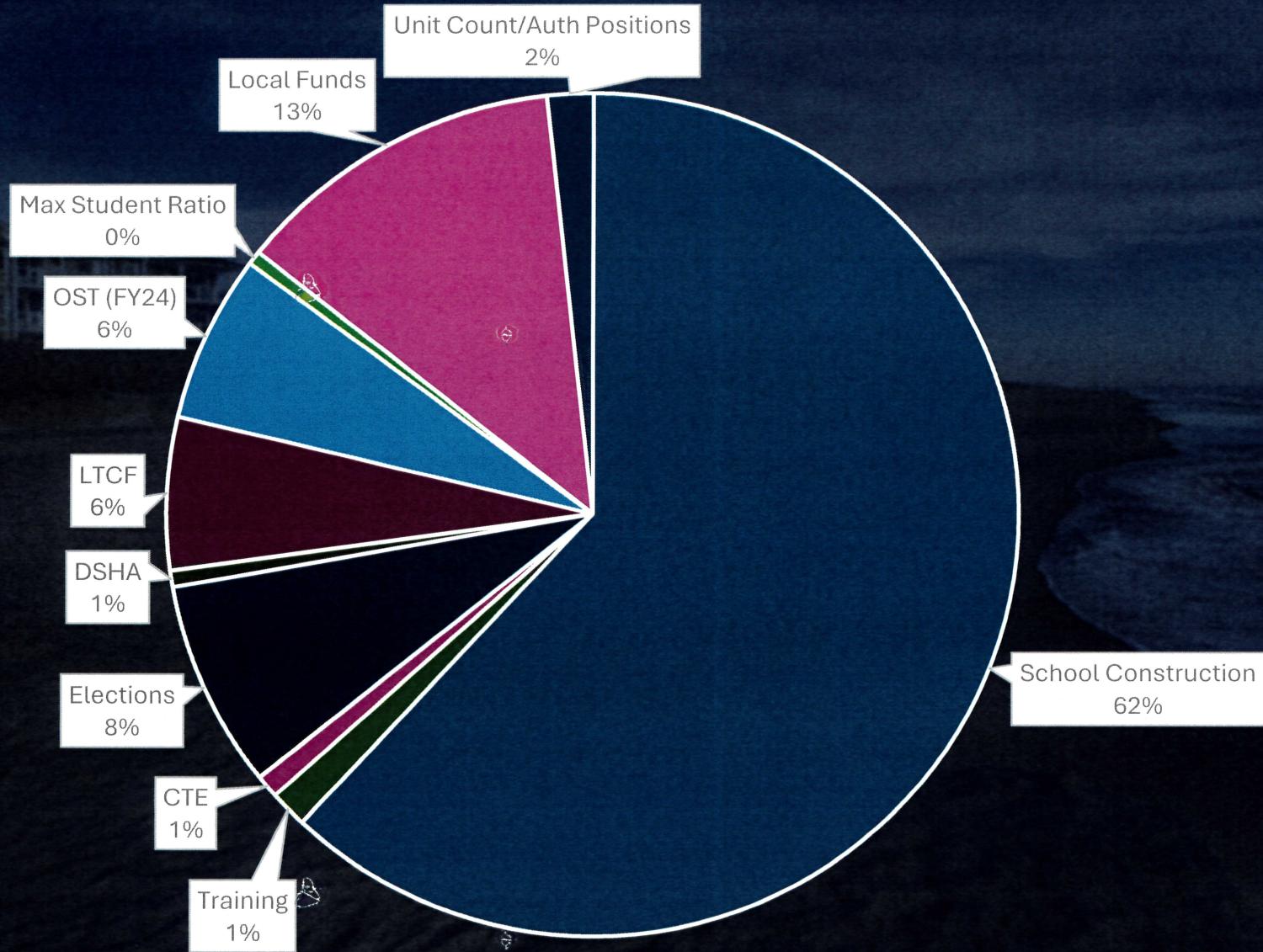
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- 1 STAFF VACANCY
- 72 REPORTS ISSUED  
100 planned for FY27
- 80% OF MANDATED AUDITS PERFORMED  
100% of mandated audits completed by end of FY26
- 100% OF STAFF ENGAGED IN CONTINUING PROFESSIONAL EDUCATION
- 100% OF AUDIT REPORTS ISSUED WITHIN 45 DAYS OF COMPLETION
- 100% OF STAFF PROFESSIONALLY CERTIFIED WITHIN 1 YEAR OF EMPLOYMENT
- 159 CONFIDENTIAL FRAUD HOTLINE TIPS

# FY26 OPERATING BUDGET



# FY25 REVENUE SOURCES



# AOA IN 2026

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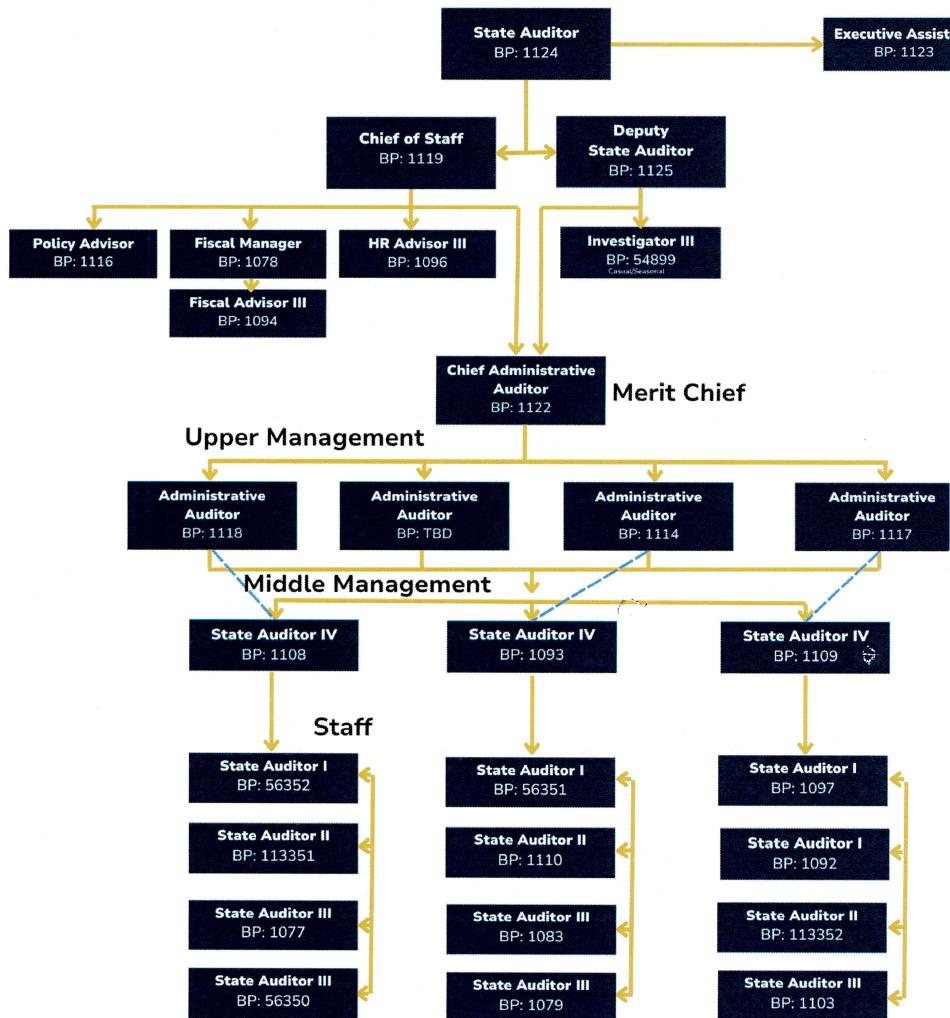
- A SHRINKING CONTRACTOR MARKET AND DIFFICULTY FINDING CPA FIRMS
- LIMITED STAFF CAPACITY
- HUNDREDS OF MANDATED ENGAGEMENTS
- COMMITMENT TO RESPONDING TO TIMELY PUBLIC REQUESTS

# PERSONNEL REQUEST

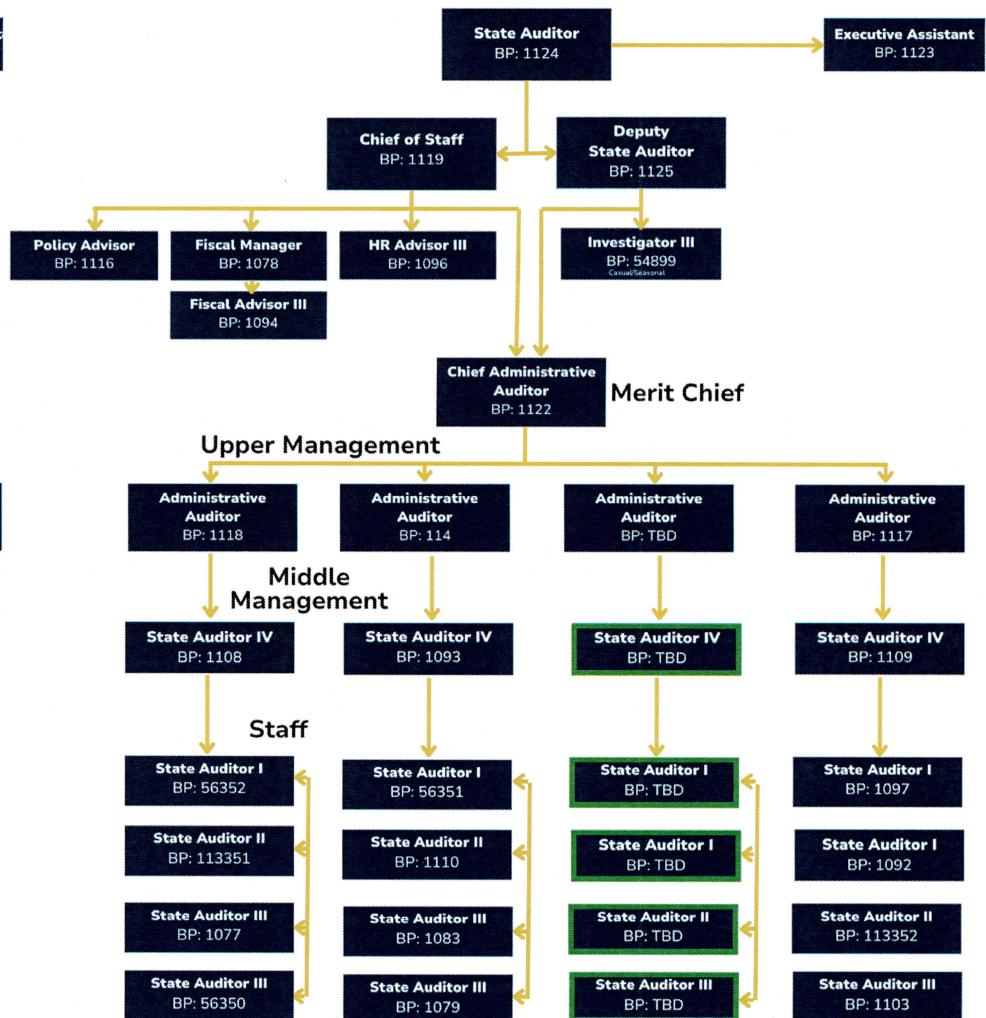
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1. SPENDING AUTHORITY TRANSFER
  - \$390,000 from ASF Contractual to ASF Personnel
2. CREATE 5 NEW FTE POSITIONS PAID FROM ASF PERSONNEL
  - One Auditor IV
  - Four Auditor I-IIIIs

## AOA FY26 Org Chart



## AOA FY27 Proposed Org Chart



# ADDITIONAL REQUESTS

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1. ONE-TIME APPROPRIATION TO CAPITAL OUTLAY
  - \$20,000 to purchase workstations for five requested FTEs
2. GF CAPITAL OUTLAY INCREASE
  - \$20,000 to purchase software licenses for critical auditing technology

# 1% INCREASE

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1. \$10,000 increase to GF Travel
2. \$32,000 increase to GF Contractual Services

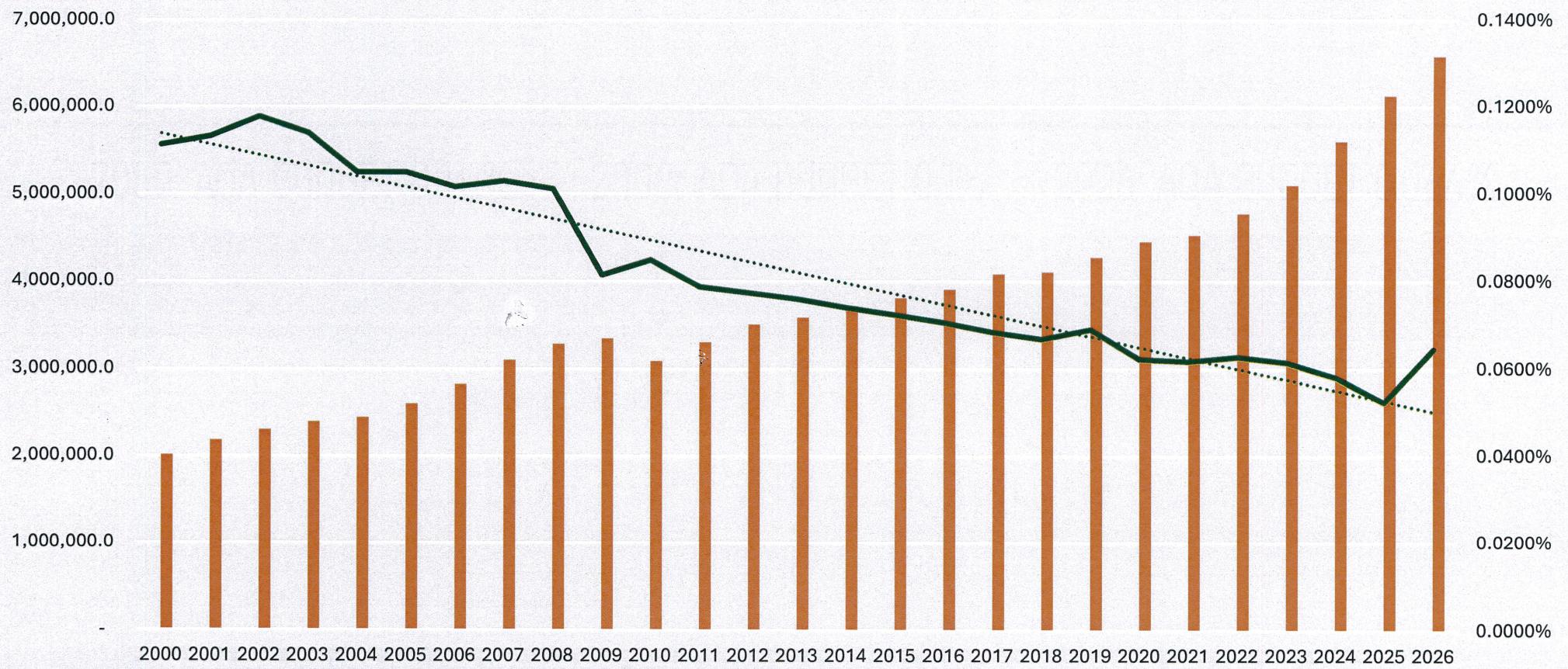
# EPILOGUE REQUEST

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- Update epilogue language to reflect current audit contracting and billing practices
- Epilogue language request is included in GRB

# HISTORICAL FUNDING DATA

AOA General Fund as a Percentage of Operating Budget



2000: AOA BUDGET 0.111%

2008: AOA BUDGET 0.1%

2026: AOA BUDGET 0.064%

# AOA MILESTONES

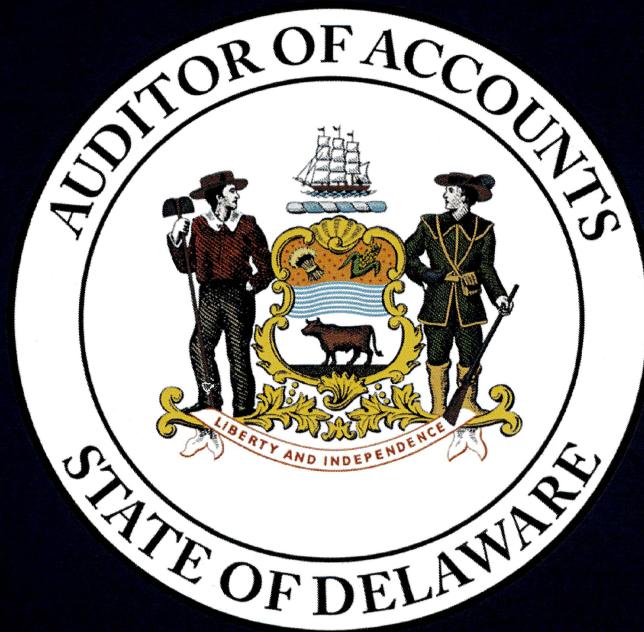
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- Issued Annual Comprehensive Financial Report on time two years in a row
- Issued 72 reports, including financial audits, long-ignored mandates, special reports, and performance audits of State Agencies
- Expanded collaborations and partnerships across State government
- Received highest possible rating in peer review from the National State Auditor's Association

# THE ROI OF AUDITING

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- Government Accountability Office estimates a return of \$76 to \$114 for every dollar spent on government auditing
- AOA's reports create new opportunities for improvement
- Findings are a starting point for better government



# BUDGET REQUEST

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