



What Was Performed? Fourteen federal programs under seven state agencies were reviewed for the Uniform Guidance Single Audit for the Fiscal Year Ended June 30, 2020.

Why This Engagement? The State of Delaware is required by federal law to have an annual audit of the administration of federal assistance programs. In fiscal year 2020, the state administered \$3.5 billion in federal assistance programs through various state agencies.

What was found? Seven entities were reviewed for the audit:

- Department of Education
- Department of Health and Social Services
- Department of Transportation
- Office of Management and Budget
- Department of Labor
- Department of Natural Resources and Environmental Control
- Delaware National Guard

Within those seven entities, a total of 14 federal programs were reviewed.

Overall, the state received an unmodified opinion.¹ However, there were 16 findings in total, and five of those 16 led to a qualified opinion.² Of the 16 findings issued in the report, five were repeat findings. The entities with repeat findings were:

- Department of Health and Social Services (x4)
- Department of Health and Social Services and Department of Labor (x1)

Recommendations: Our office will work with the federal government to resolve the findings identified with the state agencies.

The FY20 State of Delaware Uniform Guidance Single Audit Reporting Package can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen K. McGuinness at kathleen.mcguinness@delaware.gov.

¹ An unmodified opinion is sometimes referred to as a “clean” opinion. It is one in which the auditor expresses an opinion that the financial statements present fairly, in all material respects, an entity’s financial position, results of operations and cash flows in conformity with generally accepted accounting principles.

² A qualified opinion is referred to as an opinion that might have been clean if not for certain items that were not included or unavailable at the time of the audit.