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***Delmar School District***  
***Authorized Positions***  
***Examination***  
*For 2018 thru 2019*

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**What Was Performed?** An examination of the Delmar School District's compliance with the Authorized Position requirements set forth in the *Delaware Code, Delaware Law (formerly, 149<sup>th</sup> General Assembly; Senate Bill No. 235 (SB235))*, and the *State of Delaware Budget and Accounting Policy Manual (BAM)*.

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**Why This Engagement?** The State Auditor performed an examination to ensure Fiscal Year 2019 Authorized Positions were not exceeded by comparing the number of authorized positions versus the number of actual positions a school district employed. In accordance with 14 Del. C. §1504, the Office of Auditor of Accounts is directed to examine the number of authorized positions versus the number of actual positions a district has employed as part of the regular, annual audit review for all public-school districts that commence on or after July 1, 1991.

During Fiscal Year 2019, the State budgeted approximately \$999 million to cover the State's share of salaries and benefits for school district authorized positions. School District personnel costs comprise 23% of the State's budget.

In March 2020, the Governor of the state of Delaware declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021, including closures of school districts. Because of the hurdles school districts faced in relation to teaching, remote learning, nutrition and emotional support to students, State Auditor McGuinness honored the requests of school districts to delay this engagement. This accommodation not only fulfilled the needs of school districts but ensured the integrity of the engagement.

**What Was Found?** It is my pleasure to report Delmar School District complied, in all material respects, with the criteria mentioned above.

Delmar School District Authorized Positions Examination for 2018 through 2019 can be found on our [website](#).

For any questions regarding the attached report, please contact State Auditor Kathleen K. McGuinness at [Kathleen.Mcguinness@delaware.gov](mailto:Kathleen.Mcguinness@delaware.gov).

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