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Inspection of Fiscal Year 2017 Authorized Positions

Why This Inspection? The Auditor of Accounts (AOA) performed an inspection to ensure Fiscal Year 2017 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 2017, the State budgeted approximately \$922 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. The Cape Henlopen, Lake Forest, and Christina School Districts were selected for review.

General observations of the Fiscal Year 2017 Authorized Positions Inspection included:

- Improper recordkeeping
- A lack of reconciliation between the staffing plan and the payroll system

Throughout the inspection process, the AOA shared their observations with the Governor's Government Efficiency and Accountability Review (GEAR) Board. GEAR's recommendations encompassed documenting and improving critical processes, specifically improvements in tracking authorized school district positions relative to unit counts. The aforementioned observations will factor into future Authorized Positions inspections. For example, these engagements will focus on specific points of time rather than attempting to reconcile an entire fiscal year of data.

The inspection of Fiscal Year 2017 Authorized Positions can be found on our website: [click here](#)

Please do not reply to this email. For any questions regarding the attached report, please contact Kathleen McGuinness, State Auditor, at 302-739-5055 or Kathleen.Mcguinness@delaware.gov

The complete report can be found on our website: auditor.delaware.gov

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