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**DELAWARE**  
**STATE AUDITOR**

*State of Delaware 401 (a) Match Plan Financial  
Statements for Fiscal Years Ended December 31,  
2019 and 2018*

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**What Was Performed?** A financial statement audit of the State of Delaware 401 (a) Match Plan Financial Statements for Fiscal Years Ended December 31, 2019 and 2018 was performed.

**Why This Engagement?** The 401 (a) Match Plan is a voluntary retirement program available to most State of Delaware employees including employees of the Legislature, Judicial, and Higher Education Institutions.

This engagement was performed in accordance with 29 Del. C. §2906 and §6058.

Delaware Code Title 29, Part V, Chapter 60A sets forth the requirements for deferred compensation programs for public officers and employees of the State of Delaware. The purpose of Chapter 60A is to create a vehicle through which all employees of the State may, on a voluntary basis, provide for additional retirement income security

**What Was Found?** It's my pleasure to report this audit contains an unmodified opinion. [1].

The audited financial statements of the State of Delaware 401 (a) Match Plan for fiscal years ended December 31, 2019 and 2018 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](mailto: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 operation and cash flows in conformity with generally accepted accounting principles.