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DELAWARE
STATE AUDITOR

State of Delaware Uniform Guidance Single Audit Report – Fiscal Year Ended June 30, 2019

What Was Performed? A Uniform Guidance Single Audit for the Fiscal Year Ended June 30, 2019.

Why This Engagement? The State of Delaware is required by Federal Law to have an annual audit over the administration of the federal assistance programs. In fiscal year 2019, the State administered \$2.6 billion in federal assistance programs through various State agencies.

What We Found: Overall the State received an unmodified opinion (1) on the majority of the programs however, three of the 13 major programs audited received a qualified opinion (2). There are 19 findings in total but there were three that lead up to the qualified opinion. The report presents the findings along with the criteria, condition, questioned costs, cause, recommendations, and the view of the responsible officials.

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

The FY2019 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 Kathy McGuinness, State Auditor, at 302-739-5055 or 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 may have been clean if except for certain items that were not included or unavailable to us at the time of the audit.