



KATHLEEN  
**McGUINNESS**  
DELAWARE  
STATE AUDITOR

*State of Delaware Dual Employment  
for Calendar Years Ended December 31, 2017 and 2018*

---

**Why This Release?** 29 Del. C. § 5823 tasks the Office of the Auditor of Accounts (AOA) with conducting an annual audit of time records to determine whether dually employed individuals were paid from more than one tax-funded source for working coincident hours of the day.

The State has not had procedures to monitor or identify dually employed individuals and has not maintained time records for elected or appointed officials. This renders us unable to identify a complete population of dually employed individuals for testing and unable to test for the proper treatment of dual employment hours. Without the above information, we are unable to determine if the State was in compliance with the Dual Employment law. Despite repeated findings, advice letters from the Office of the Attorney General, and advisory publications by the State Public Integrity Commission, these difficulties still exist.

Since the State has not implemented any changes to address our prior findings, we are unable to perform this mandated engagement. To see our previous Dual Employment Examination report issued for Calendar Years 2015 and 2016 and complete details, please: [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](mailto:Kathleen.Mcguinness@delaware.gov)

---