What Was Performed? An Examination of the Caesar Rodney School District’s Schedule of Construction Projects for Fiscal Year Ended June 30, 2019, was performed.

Why This Engagement? School construction examination engagements are performed to determine compliance with Delaware Code, the State of Delaware Department of Education School Construction Technical Assistance Manual, and the State of Delaware Budget and Accounting Policy Manual. This engagement was performed in accordance with 29 Del. C. §7526 and examines Bond Bill construction project expenditures incurred by the school district.

What Was Found? It is my pleasure to report this engagement contained an unmodified opinion.¹ In addition, our examination includes three findings required to be reported under Government Auditing Standards:

- The district erroneously omitted $1,801,073 in prior year expenditures from the Schedule of Construction Projects. This error has been corrected, and the Schedule is presented correctly in this report.
- The district did not have Supervisor of Facilities Management approval on one of 13 purchase orders tested. That purchase order was for $3,676,287.
- Four of 13 purchase orders tested were missing contract numbers. Those four purchase orders totaled $11,503,473.

The School Construction: Caesar Rodney School District engagement report 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 McGuiness at Kathleen.Mcguiness@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 referenced schedule(s) present fairly, in all material respects, the information based on established criteria as stated in the audit report.