
Why This Engagement? School construction examinations 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 expenses incurred by the school district.

What Was Found? It is my pleasure to report this engagement contained an unmodified opinion.¹ In addition, there were no findings required to be reported under Government Auditing Standards.

The Fiscal Year Ended June 30, 2019, Statewide School Districts’ Construction Projects Examination Engagement for Smyrna School District 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.