**What Was Performed?** A financial statement audit of the Delaware Department of Transportation (DelDOT) for Fiscal Years ended June 30, 2020 and 2021.

**Why This Engagement?** DelDOT is an agency of the state and operates primarily by using revenues generated by motor fuel taxes, motor fuel documents fees, registration fees, and other transportation-related fees that are imposed and collected by the State.

DelDOT operates as an enterprise fund, meaning it is self-supporting government fund that provides a service to the public for a fee.

In FY21, DelDOT had over $199 million in toll revenue from the Delaware Turnpike, Delaware State Route 1, and U.S. 301 tolls. This was an increase of $2.9 million in revenue over 2020.

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

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

The financial statement audit of the Delaware Department of Transportation for Fiscal Years ended June 30, 2020 and 2021, can be found [here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen K. McGuiness at Kathleen.Mcguiness@delaware.gov.

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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.