



**State of Delaware
Office of Auditor of Accounts**

**Lydia E. York
State Auditor**

July 16, 2025

The Honorable Kevin Hensley, The Honorable Stephanie Hansen, The Honorable Kyra Hoffner,
The Honorable Nicole Poore, The Honorable Rae Moore, The Honorable Eric Morrison
State Senators and State Representatives
Delaware General Assembly
411 Legislative Avenue
Dover, DE 19901

The Honorable David B. Carter
New Castle County Councilman, Sixth District
New Castle County Council
800 N. French Street
Wilmington, DE 19801

Dear Representative Hensley, Senator Hansen, Senator Hoffner, Senator Poore, Representative
Moore, Representative Morrison, and Councilman Carter,

Over the past week, my office has received multiple communications from lawmakers and members of the public regarding the fiscal health of Appoquinimink School District. To the students, parents, and residents of Appoquinimink: this office hears your concerns, and we take them seriously.

At my instruction, the State Auditor's Office will conduct a special inquiry into the budget shortfall that Appoquinimink currently faces. The inquiry will cover this limited scope to allow my team to move quickly and incur minimal costs. When this special report is complete and issued to the public, auditors will determine next steps. I look forward to full cooperation from Appoquinimink leadership to expedite this process.

In addition to this special report, this office will continue to complete the broad range of audit work at the district and school level that is mandated by Delaware code. These audits, conducted annually, include performance audits of school district local funds, audits of capital funds for school construction, and audits of unit count, authorized positions, and career and technical education. Altogether, education related audits rightfully take up much of my team's time and effort and the reports are always available to the public.

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School audit reports often include findings, which when addressed, can help prevent fiscal issues from arising. In an initial review my team highlighted 124 findings across Delaware school districts since Fiscal Year 2021. Notably, my office also regularly receives communications through our fraud hotline concerning school districts other than Appoquinimink.

These findings and communications reveal a pattern throughout Delaware school districts and all of State government: transparency, accountability, and fiscal controls are not free, and do not come without effort. When our State leadership and lawmakers invest significant funding and staff into internal controls, they are much more likely to receive clean audits. When findings go unaddressed, the programs in question run the risk of larger fiscal issues down the road.

I include the State Auditor's office in this pattern. While I am proud to lead the most productive Auditor's office in decades, our resources are severely and historically constrained. For several years in a row, I have requested ten additional audit staff that would allow us to work faster and take on more special engagements like this one without the need for inefficient private contractors. While I thank the Joint Finance Committee and the General Assembly for their work increasing our budget for an additional auditor and new audit technology, I firmly believe that every additional dollar spent towards transparency reduces future financial risk.

I want to thank those who have reached out for putting their trust in this office. I have confidence in my team to help find answers to the important questions you are asking and provide guidance to move forward.

Lydia E. York

A handwritten signature in blue ink that reads "Lydia E. York". The signature is written in a cursive, flowing style.

Delaware State Auditor