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Town of Smyrna Responds to State Auditor's Report on 2022–2023
Financial Operations
June 2025

The Town of Smyrna acknowledges and appreciates the recently released performance audit conducted by the Delaware State Auditor's Office, which reviewed the Town's financial operations for calendar years 2022 and 2023.

This audit was initiated at the request of the Town Council and reflects a period of significant change and transition within the Town's leadership and staffing structure. Over the last several years, the Town has experienced high turnover in key management and departmental positions, including the roles of Town Manager and Finance Director. These frequent changes created instability and contributed to the gaps in internal controls and financial procedures noted in the audit.

The audit findings confirm what the current leadership team observed upon stepping into their roles: the Town lacked established written policies, consistent oversight procedures, and internal checks and balances across several departments. While there was no indication of theft or misuse of funds, the lack of documented processes created risk and confusion in day-to-day operations.

Since March of 2024, the Town has assembled a new leadership team with strong professional experience, fresh perspectives, and a shared commitment to accountability and transparency.

This team has already taken action to address the very issues outlined in the report, including:

- Creating and adopting internal financial policies and standard operating procedures
- Establishing checks and balances for all financial activity
- Implementing routine budget reviews, reconciliations, and reporting systems
- Improving documentation and recordkeeping for all transactions and financial decisions
- Providing training and expectations for all management and department heads related to compliance and accountability

These changes are part of a broader effort to rebuild the internal foundation of the Town's operations and restore public trust in its management. As the Town moves forward, residents can expect a higher standard of oversight, transparency, and communication.

The Town of Smyrna extends its thanks to the State Auditor's Office for their thorough review. We look forward to working alongside state partners and the community as we continue to strengthen the systems that support good governance.

A copy of the full audit report can be found on the Delaware State Auditor's website at <https://auditor.delaware.gov>

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