



**BELFINT • LYONS • SHUMAN**  
Certified Public Accountants

---

[www.belfint.com](http://www.belfint.com)

---

**CITY OF WILMINGTON, DELAWARE  
FINANCE COMMITTEE MEETING  
SUMMARY OF RESULTS FOR THE AUDIT OF THE YEAR ENDED JUNE 30, 2020  
MARCH 1, 2021**

**I. Communications to those Charged with Governance**

Belfint Lyons & Shuman has prepared the required Communications Letter in which we discuss significant audit matters.

- the use of estimates to prepare the statements,
- significant disclosures in the notes to the statements,
- we encountered no significant difficulties in dealing with management in performing our audit,
- we reviewed the material corrected and the uncorrected misstatements discovered in our audit,
- we noted that there were no disagreements with management.

**II. Audit of the Financial Statements**

- Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America.
- The Auditor's responsibility is to express opinions on these financial statements based on the audit.
- Auditor's Report on the Financial Statements is an Unmodified (Clean) Opinion.
- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Required by Government Auditing Standards
  - One Material Weakness Identified
  - Five Significant Deficiencies Identified
  - No Noncompliance Material to Financial Statements Noted

**III. Audit of Federal Awards Programs**

- Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance
- Unmodified Auditor's Report Issued on Compliance for Major Programs
  - No Reportable Findings
- Identification of Major Programs
  - 10.559 Summer Food Service Program for Children
  - 11.473 National Fish and Wildlife Foundation Grant Agreement
  - 21.019 Coronavirus Relief Fund
  - 20.205 Highway Planning & Construction

---

1011 Centre Road • Suite 310 | Wilmington • DE 19805 | Phone: 302.225.0600 | Fax: 302.225.0625

---