Staff Report

Focused Review: Claimant Services (Division of Unemployment Insurance)

153rd General Assembly, 1st session

Respectfully submitted to the
Joint Legislative Oversight and Sunset Committee
June 2025

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Special thanks: We appreciate the support of the Department of Labor, Division of Unemployment Insurance staff in preparing this report.

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ABOUT THIS REPORT

This staff report, prepared by the Division of Legislative Services, is for the focused review of claimant services in the Department of Labor Division of Unemployment Insurance ("DOLUI"). The Joint Legislative Oversight and Sunset Committee selected this topic and assigned it to the Division of Legislative Services staff on March 2, 2023.

The Joint Legislative Oversight and Sunset Committee ("JLOSC" or "Committee") is a bipartisan 10-member legislative body which performs periodic legislative review of the performance and activities of state entities designed to increase accountability and improvement. The primary purpose of any JLOSC review is to assess genuine public need and performance of the entity under review. JLOSC performs its duties with support provided by the dedicated and objective staff of Division of Legislative Services. The Division of Legislative Services is an independent and confidential reference bureau for the General Assembly and supplies many services, including staff support for JLOSC.

JLOSC staff completes focused reviews as assigned by majority vote of JLOSC members. A focused review contrasts with the broader evaluation of a full review and evaluates a component within an entity, such as a specific statute, policy, rule, regulation, or program related to the entity. The Committee and its staff define the scope of a focused review, guiding the research process. Once the research is completed, a staff report is prepared for JLOSC members, summarizing the research, findings, conclusions, and recommendations.

JLOSC staff prepared this report following research conducted in line with an agreed-upon project scope. The focused review adhered to national evaluation standards, requiring thorough planning and execution to gather sufficient evidence supporting the findings and conclusions based on the review's objectives and scope. Staff believe the evidence obtained provides a reasonable basis for their findings and conclusions. Additionally, the Objectives, Scope, and Methodology section discusses the fieldwork procedures used while conducting the research and developing this report.

This staff report may contain recommendations for JLOSC to review and discuss. Committee members are not obligated to adopt the staff's recommendations and may modify, reject, or propose new ones. Final recommendations are determined during public meetings and adopted with an affirmative vote from 7 members. Once JLOSC adopts recommendations, the review progresses to the implementation phase, which may involve drafting legislation.

Next Steps

JLOSC will hold a public meeting to receive an overview of the staff report and accept public comment on the scope of the review.[1] Following this, the Committee will determine the appropriate next steps, which may include adopting recommendations or scheduling additional meetings for further discussion.[2]

[1] Public meeting notices found on the Committee's website and the State of Delaware's Public Meeting Calendar.

[2] 29 *Del. C.* § 10214.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

An evaluation of Division of Unemployment Insurance claimant services with a focus on:

- Current time required to process a claim.
- Current notification system.
- Staffing and funding mechanisms required to meet demand.

Scope

This focused review analyzed DOLUI's claimant services structure, including staffing resources, processing procedures, and estimated processing timelines. It also assessed recent process updates implemented by the agency and potential future policy initiatives to improve claimant services. Additionally, the review examined 9 audit reports from the Delaware Auditor of Accounts ("AOA"), which identified material weaknesses and significant deficiencies in DOLUI's internal controls, including issues within critical internal systems such as Mainframe.

Methodology

Due to age-related system limitations, detailed data sets on claims processing and notifications were unavailable from DOLUI during this review, with claims processing data only accessible through monitoring reports from the U.S. Department of Labor ("USDOL"). As a result, the evaluation focused on examining DOLUI's claimant service structure through process and training documents to provide JLOSC with insights into current operations and planned improvements. The methodology included reviewing publicly available documents, analyzing the Department of Labor's ("DOL") recent presentation before the Joint Finance Committee ("JFC"), and engaging directly with DOLUI staff to understand service processes in practice.

Additionally, the methodology incorporated findings from 9 audit reports released by AOA, which identified material weaknesses and significant deficiencies in DOLUI's internal controls. These reports included assessments of internal systems such as Mainframe, which were relevant to JLOSC staff's research into DOLUI's operational structure.

Fieldwork Completed

- All available public documents and news articles.
- Related legislation.
- DOL presentation to JFC, March 4, 2025.[3]
- Reviewed information supplied by DOLUI staff (March 2024), including:
    - Claims Reference Guide.
    - Training manual and PowerPoint presentation.
    - Claims processing staffing numbers (2021 – 2023).
    - Claims adjudication training documents.
    - Project timeline for various internal system improvements.
- DOLUI claimant handbook, revised April 2020.
- AOA reports:
    - Annual Comprehensive Financial Report ("ACFR") FY23 (March 2024).
    - Delaware Unemployment Compensation Fund – FY23 ACFR Accompanying Report (March 2024).
    - Uniform Guidance Single Audit FY23 (May 2024).
    - ACFR Internal Controls FY23 (June 2024).
    - ACFR FY24 (December 2024).
    - Delaware Unemployment Compensation Fund – FY24 ACFR Special Report Supplement (December 2024).
    - ACFR Internal Controls FY24 (February 2025).
    - Uniform Guidance Single Audit FY24 (April 2025).
    - Division of Unemployment Insurance FY23 (April 2025).
- Related legislation.
- Research of similar offices in other states.
- DOLUI website.
- USDOL website: Benefits Timeliness and Quality Reports of State Workforce Agencies.
- U.S. Government Accountability Office review Unemployment Insurance: DOL Needs to Further Help States Overcome IT Modernization Challenges (July 2023).

[3] Rescheduled due to inclement weather, originally scheduled for February 12, 2025.

REVIEW BACKGROUND

DOLUI was established in 1937 under the Delaware Unemployment Compensation Act. DOLUI is found in Title 19 Chapter 33 of the Delaware Code and serves under the direction and control of the Secretary of the DOL. DOLUI’s purpose is to minimize the impact that unemployment has on the individual, their family, and community through temporary financial assistance and connection to reemployment resources.

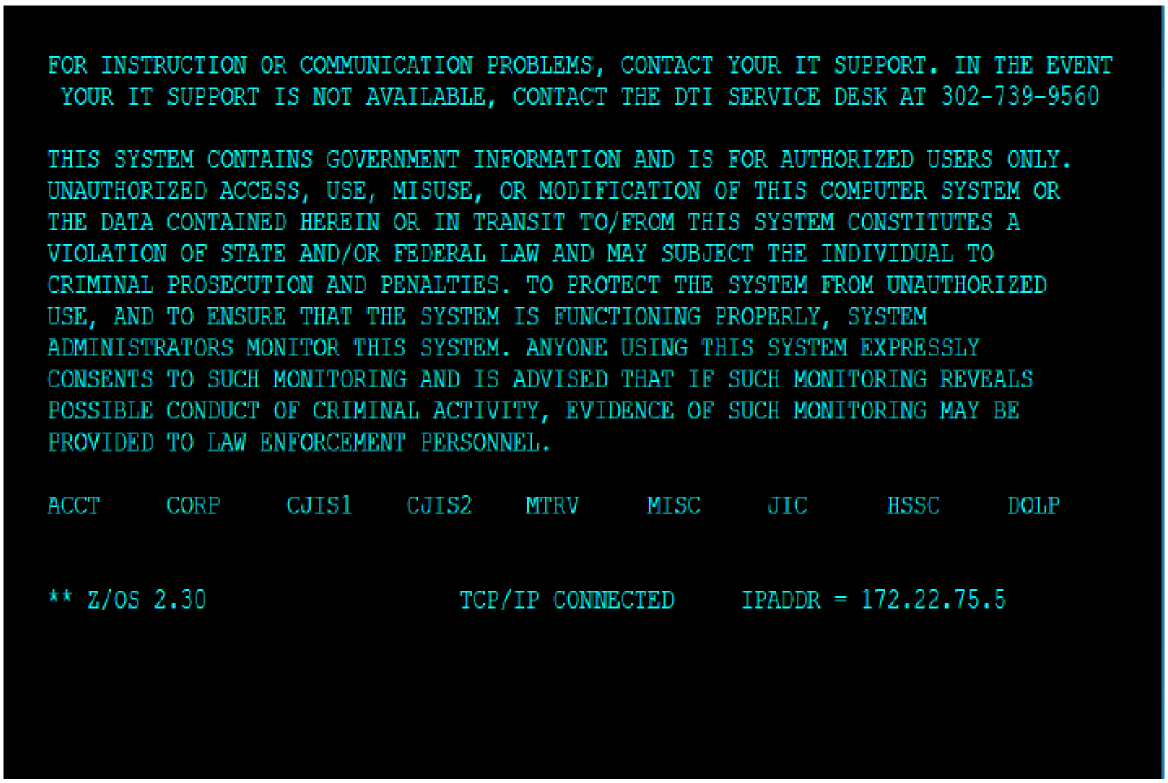
DOLUI is tasked with processing claims to provide benefits to eligible individuals who are unemployed through no fault of their own and who would be employed if suitable jobs were available. In all states, employers pay a tax to cover their workers against involuntary unemployment. DOLUI differs from public welfare in that it is an insurance program and proving a need for assistance is not a prerequisite to its payment. However, like any insurance program, certain requirements must be met before a claimant receives the benefit. To be eligible, a claimant must be unemployed through no fault of their own, must be able and available for work, and must be actively seeking work. There are ongoing requirements including reporting all earnings and income for each week that benefits are claimed and reporting any change of address. Benefits range from a minimum of $20 to a maximum of $450 per week for 26 weeks.

DOLUI manages the Delaware Unemployment Insurance Trust Fund, the source of funding which pays eligible claimants. The Delaware Unemployment Insurance Trust Fund has faced ongoing issues with audibility and internal control deficiencies. In 2023, there was a reported theft of over $181K from the Delaware Unemployment Insurance Trust Fund by a then-state employee.

The State of Delaware has allocated federal funds from the American Rescue Plan Act (“ARPA”) to modernize the Delaware Unemployment Insurance Trust Fund's reporting system, a process that began in February 2024 and is expected to be completed in late 2026 or early 2027. DOLUI is working to implement new processes, bolster internal controls, and improve financial reporting to address these issues and regain public trust. Additionally, AOA continues to monitor DOLUI’s progress with implementation of the proposed corrective action plans which aim to mitigate findings disclosed in multiple audit reports.

REVIEW OBSERVATIONS

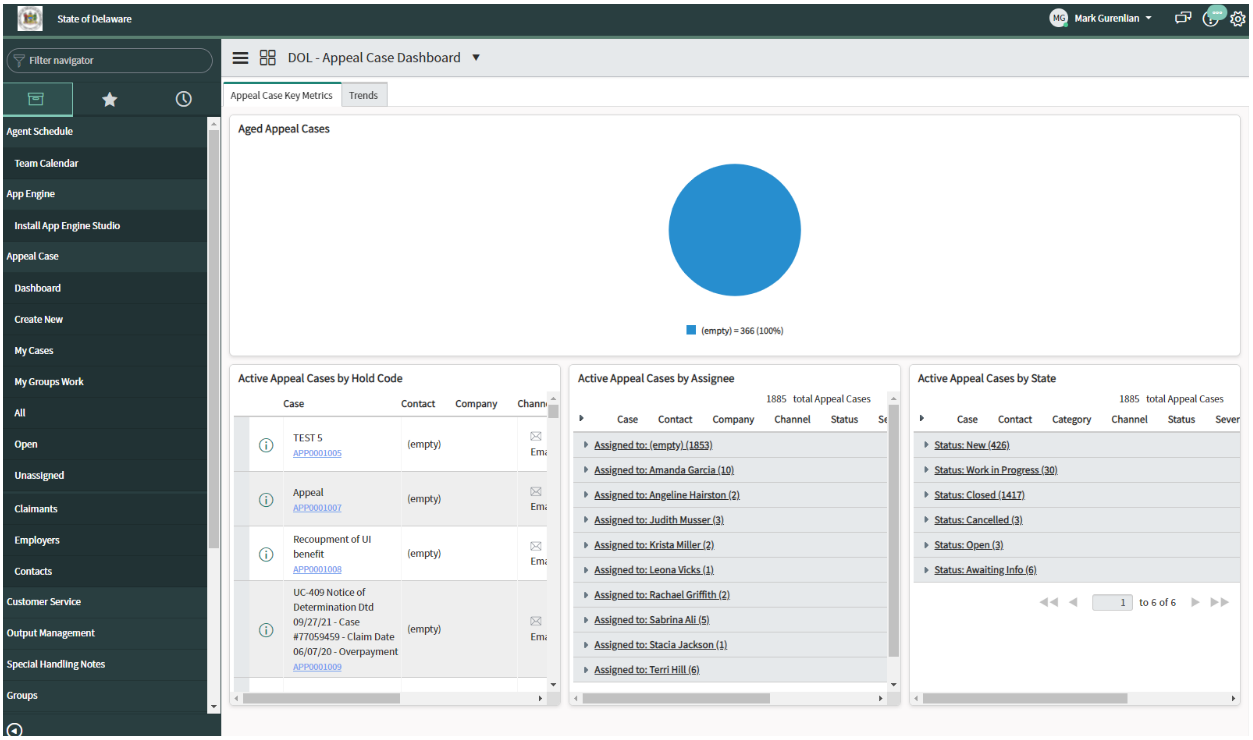
Operating Systems
DOLUI utilizes a system called Mainframe to store all sensitive information. Mainframe contains social security numbers, names, addresses, wages, birth date, and other personal information. This is the system which allows DOLUI to release payments to claimants. This system is a text-based user interface system which means that users interact with the program primarily by typing out commands. The user interface is dated and not user friendly.



Mainframe screenshot from provided training documents.

In addition to Mainframe, DOLUI uses the State Information Exchange System (“SIDES”), a web-based platform that collects employer-provided separation details for claimants. SIDES works alongside Nonmon, a program used in adjudicating disputes.

For claimant communication, DOLUI employs ServiceNow, a customer service management system that serves as the primary point of contact. ServiceNow allows staff to upload adjudication-related documents, send messages to claimants, and leave notes for internal reference.



Service Now screenshot from provided training documents.

Integrated with ServiceNow, 3C Logic enables staff to access claimant records during phone interactions, providing quick access to notes and call logs. The DOLUI website also links to an online form for creating new cases within ServiceNow.[4] However, despite ServiceNow's ability to document calls, JLOSC staff has received multiple reports of claimants calling DOLUI on different occasions without records of prior calls being available for reference.

Overall, DOLUI staff must navigate at least 6 separate programs or webpages to process claims. While some systems, such as 3C Logic and ServiceNow, are integrated, most operate independently, requiring staff to transition between platforms during claimant interactions. DOL has prioritized refining and updating its internal systems with support from USDOL to improve efficiency and reduce errors.

Current Notification System

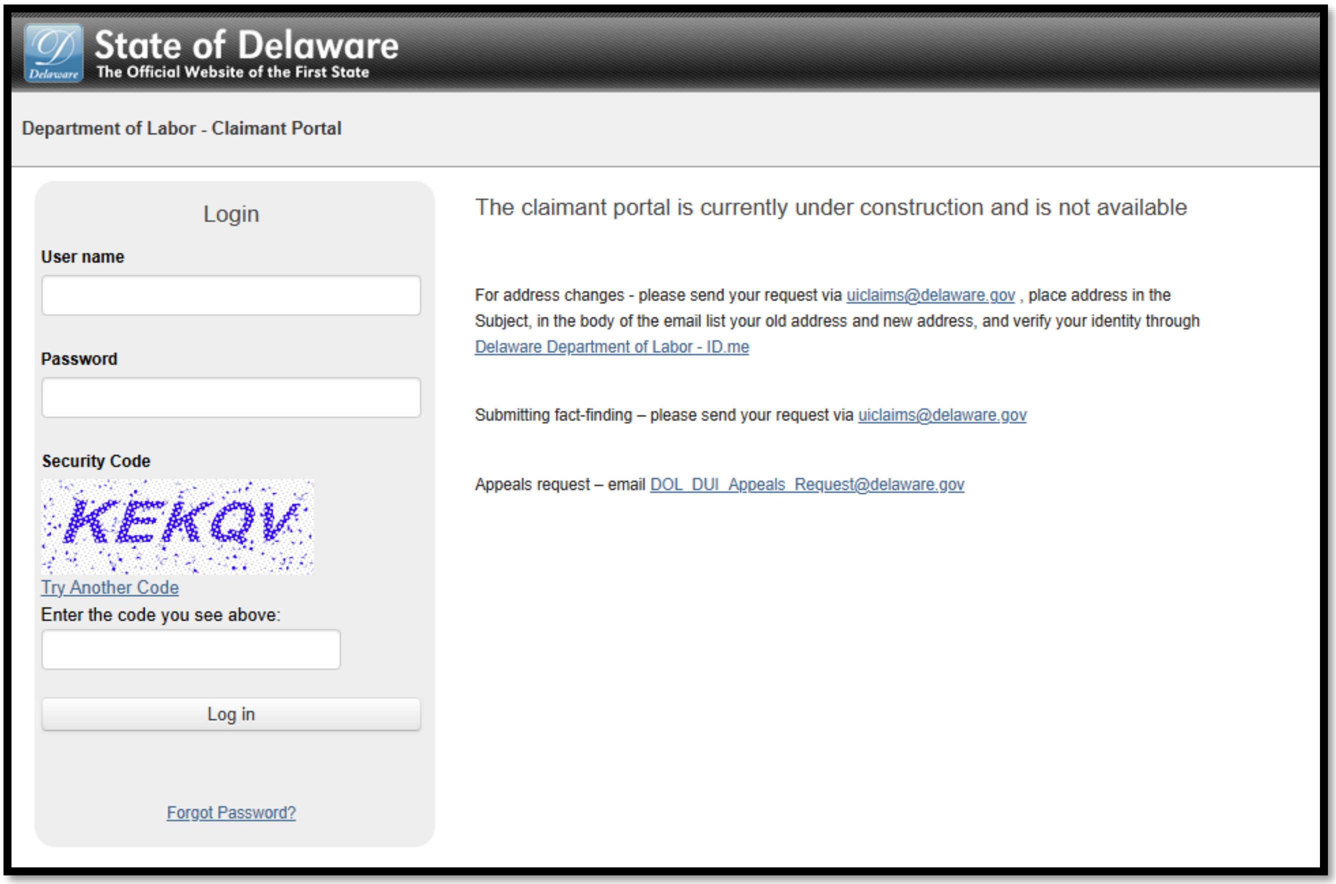
Claimants can receive updates on their claim's progress through 3 methods: the WebBenefits online system, TeleBenefits feature of the Information Hotline, or email confirmation if the claim was filed online. Within the first week of filing, claimants receive 3 mailings: the Notice of Financial Determination (UC-44F), the UC Claim Confirmation Letter (UC-360), and the Delaware UC Handbook (UCP-1). If eligibility issues arise or a claim is denied, a written notice of determination is sent by mail, along with any appeal notices.

DOL's WebBenefits system allows claimants to check the status of their unemployment benefits, file for weekly payments, and monitor payment status. A determination regarding a claimant's separation from employment typically takes between 4 to 6 weeks.

[4] Support staff contact page available at https://delaware.service-now.com/kb?id=dol_case.

Current Website

After filing a valid unemployment claim, individuals must register with the claimant portal on the DOLUI website to submit required information to DOLUI or access and print necessary forms.[5] However, as of this report, the claimant portal has been down for at least 2 weeks, with no estimated completion date provided.[6] Additionally, the website instructions for submitting an address change lack clarity and include a link to DOL's ID.me identity verification platform, which redirects to ID.me's general company page rather than the specific Delaware DOL verification site.[7]



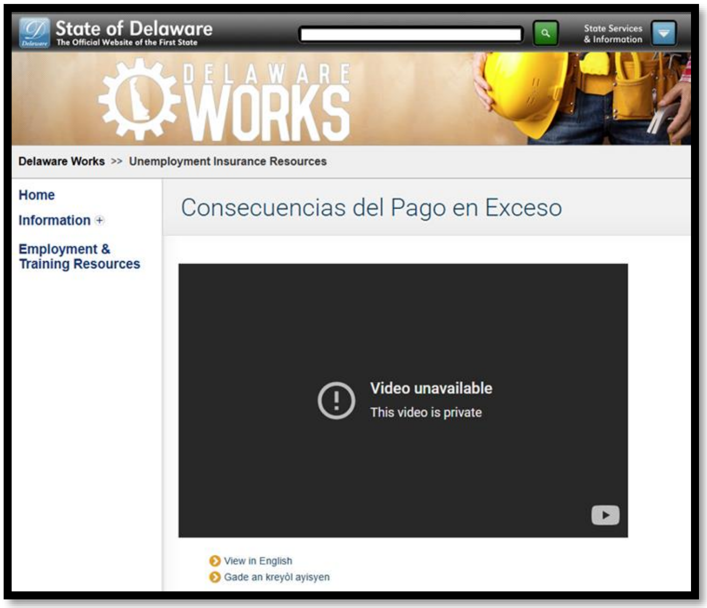
Claimant portal screenshot as of June 9, 2025.

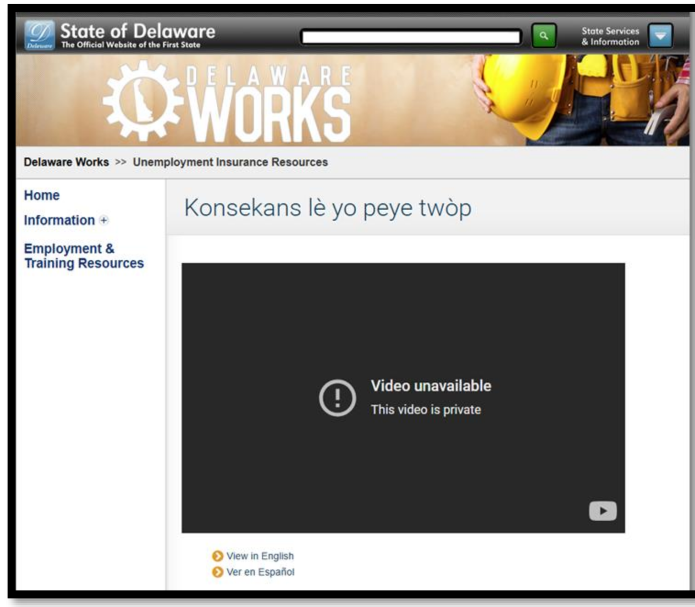
[5] DOLUI claimant services website available at: https://labor.delaware.gov/divisions/unemployment-insurance/claimant-services.

[6] Claimant portal website available at: https://ocs.delawareworks.com/ACCOUNT/LOGIN

[7] Link in website instructions is https://hosted-pages.id.me/delaware-dol which redirects to https://www.id.me not https://labor.delaware.gov/divisions/unemployment-insurance/delaware-id-me which provides the correct Delaware specific information for the ID.me service.

The DOLUI claimant services website provides video links in 2 locations, with 4 out of 5 directing to videos housed on the Delaware Works website. These videos are undated except for the UI benefits introduction video, which includes a header indicating an update in September 2015. Embedded links for Spanish and Haitian Creole versions are present but broken. Below are examples from the “consequences of paying too much” video.





The English versions of the videos link to YouTube, where publication dates are listed as April 2015 and September 2015, as shown in the example below from the “consequences of paying too much” video.

The most recent video, at least 4 years old, discusses Mixed Earners Unemployment Compensation (“MEUC”), a temporary pandemic era program that ended in September 2021.

The online self-application is available in English, Spanish, and Haitian Creole but lacks instructions and does not provide a direct link to start a claim online. Additionally, the application is not a fillable PDF and still references the COVID-19 pandemic, asking whether unemployment or reduced hours are due to the pandemic or a recommended quarantine.

Claimant Processing Times

During its March 2025 JFC hearing, DOL reviewed key performance measures related to claimant processing times. USDOL tracks and reports data on both the quality and timeliness of benefit payments. One priority measure for DOLUI is the percentage of unemployment insurance ("UI") claims with a first payment made within 21 days of filing, the standard set by USDOL. For fiscal year 2024, DOLUI reported that 63.9% of claims met this standard, with goals set at 80% for fiscal year 2025 and 87% for fiscal year 2026.

DOL identified adjudication backlogs as a significant challenge in meeting first-payment timeliness goals. Adjudications occur when disputes arise from a denial of benefits, and the time required to resolve these disputes directly impacts payment processing. DOL is implementing internal process improvements to reduce delays and achieve its 2026 target.

The following section provides a breakdown of the percentage of UI claims with a first payment made within 7, 14, 21, and 70 days from 2021 to 2024. A full list of data can be found in the appendices of this report.

Year	7 Days	14 Days	21 Days	70 Days
2021	41.10%	46.65%	50.37%	65.83%
2022	30.45%	42.03%	51.83%	74.86%
2023	34.33%	51.50%	67.18%	90.45%
2024	29.58%	43.94%	53.46%	83.32%

Data compiled by JLOSC staff using USDOL reporting.

During the review, DOLUI reported the following staff numbers for claims processing:

Claims Processing Staff	2021	2022	2023
Merit (filled)	16	8	8
Contractual	48	52	62
Total Staff	**64**	**60**	**70**

Training Materials

Staff reviewed DOLUI's training manual, adjudication reference guide, overpayment guide, and various materials provided through email correspondence.

DOLUI's training manual is a 289-page Microsoft Word ("Word") document detailing agency systems, processes, and adjudication procedures. The document is extensive, covering a wide range of information.[8] The adjudication reference guide, a 24-page Word document, provides employees with scenarios related to disputes between claimants and

[8] JLOSC staff is unsure why this training manual is a Microsoft Word document which can easily be edited and has not been converted to an Adobe PDF document which is widely used for training manual documents because it cannot as easily be modified.

employers or cases where claimants do not initially qualify for unemployment benefits. Unlike the training manual, the adjudication reference guide is more concise and allows for quicker navigation using Word's built-in features.

During the review, staff identified an instance in the overpayment guide PowerPoint where an individual's unredacted personal information—including name, birth date, social security number, and address—was included.[9] While this information was shared with an office that maintains confidentiality, the inclusion of a private citizen's personal details in training materials raises concerns regarding data security and confidentiality practices. The use of a real individual's information in training materials instead of a simulated or anonymized account warrants further internal review.

GAO Review: Delaware's UI Modernization Challenges

In the aftermath of the COVID-19 pandemic, the nation faced unprecedented job losses, resulting in approximately $878B in UI benefits paid across all programs from April 2020 to September 2022. Many state UI programs, particularly those relying on legacy IT systems, struggled to process the surge in claims efficiently.[10] These challenges prompted the Government Accountability Office ("GAO") to add the UI system to its High-Risk List in June 2022.[11]

To assess modernization efforts, GAO conducted a review of UI IT systems across 8 states—Arkansas, Delaware, Maine, Nevada, Ohio, Pennsylvania, Tennessee, and Texas—by analyzing documentation, interviewing state officials, and assessing the role of contracting in modernization efforts. Compared to the other states reviewed, Delaware's progress was notably behind, as it remained in the early planning and requirements analysis phase to replace its 35-year-old benefits, appeals, and tax system—one of the oldest in the study. While states like Maine and Pennsylvania had completed modernization and transitioned to maintenance, and others like Texas and Nevada were further along in development and testing, Delaware had yet to move beyond initial planning.[12]

Additionally, Delaware's estimated modernization cost—ranging from $49M to $85M—is high compared to states with similar or more extensive upgrades already completed. Like other states, Delaware relies heavily on contractors for project management, system design, and identity verification.[13] Despite being one of the first states to recognize the need for system overhaul, Delaware lagged behind its peers in execution, which raised concerns about the pace and efficiency of its modernization approach.

Internal Processing Improvements

During its recent JFC hearing, DOL outlined its current status in the process of modernizing DOLUI by developing a new case management system and improving the

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[9] JLOSC staff redacted the information as they reviewed the document.

[10] Legacy IT systems used by states and territories for UI benefits and tax processing are outdated, resulting in inefficiencies, increased maintenance costs, and decreased workforce productivity.

[11] GAO press release available at: https://www.gao.gov/press-release/gao-designates-unemployment-insurance-system-high-risk

[12] Rather than issuing a request for information for its modernization project, Delaware officials partnered with the National Association of State Workforce Agencies ("NASWA") to develop a survey. Sent to 16 states, the survey gathered insights on modernization efforts, requests for proposals, and contractor experiences. Delaware was the only state in the study to use this approach.

[13] The GAO report highlights that excessive reliance on contractors without sufficient in-house expertise was a common challenge.

user experience. To implement these technologies, DOL has partnered with Catalis and Infosys, with both partnerships beginning in 2023. However, the progress made toward these modernization efforts remains unclear.

In July 2023, DOLUI announced its partnership with Catalis to implement the Resolve platform, designed to improve claims adjudication, enhance staff efficiency, and reduce fraud.[14] Resolve is a modular system[15] that facilitates unemployment insurance claim processing through self-service portals and structured fact-finding question trees while flagging potential fraudulent charges. The system officially launched in February 2024.[16] However, according to DOL's JFC presentation, technical challenges have emerged in integrating Resolve with the Mainframe, and employees require additional training to effectively use the new system.

In July 2024, DOL signed an agreement with Infosys[17] to further modernize its labor systems.[18] Infosys LaborForce will be used to expand Delaware's LaborFirst[19] platform, which currently manages paid leave processes, with the goal of improving customer service and streamlining task completion. The Delaware LaborFirst website indicates that unemployment insurance implementation began in October 2024, though no completion date is provided online or in the timeline DOLUI provided to JLOSC staff.[20] Additionally, unemployment insurance benefits, appeals, and tax reporting are listed as upcoming projects, but no timeline information is available.[21]

Access to detailed information about the new systems remains limited, as viewing LaborFirst specifics requires an account. A clearer understanding of the transition process, including details on current and planned system interfaces, and how functionality updates compare to previous versions, would be beneficial. Additionally, a structured training rollout plan should be included to ensure employees can effectively adapt to the new systems.

Audit Reports

On March 26, 2024, AOA released the Annual Comprehensive Financial Report ("AFCR") for fiscal year ending on June 30, 2023. This is the official annual audited financial statement of the State of Delaware and includes an introductory, financial, and statistical section. The accounting firm of CliftonLarsonAllen, LLP ("CLA") completed an independent audit of Delaware's basic financial statements but excluded the Unemployment Insurance ("UI") Trust Fund and its related business-type activities

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[14] Announcement available at https://catalisgov.com/portfolio/catalis-and-delaware-department-of-labor-partner-to-transform-unemployment-insurance-claims.

[15] In December 2023, the USDOL launched a new initiative focused on IT modernization through modular systems. Information available at https://www.dol.gov/agencies/eta/ui-modernization/open-UI-initiative

[16] Announcement available at: https://catalisgov.com/portfolio/delaware-labor-department-launches-best-in-class-adjudication-software-by-catalis.

[17] Infosys LaborForce information available here: https://www.infosyspublicservices.com/us-public-sector/offerings/unemployment-insurance-system.html

[18] Infosys press release available here: https://www.infosyspublicservices.com/newsroom/press-releases/2024/infosys-modernize-labor-systems.html

[19] Delaware LaborFirst website available at: https://labor.delaware.gov/laborfirst/

[20] DOLUI provided JLOSC staff a project timeline on May 14, 2024, which covered project phases through 2024 to 2026. Timeline available in the appendices of this report.

[21] Delaware LaborFirst project information available at: https://labor.delaware.gov/laborfirst/about-delaware-laborfirst

because they issued an unprecedented disclaimer of opinion.[22] CLA found that "[a]s a result of substantial employee turnover at the Delaware Department of Labor's Division of Unemployment Insurance (DOLUI), significant internal control deficiencies were identified with respect to the Division."[23] CLA found that the internal control deficiencies along with an antiquated financial system resulted in the inability for the DOLUI Trust Fund to be properly audited. The Delaware Department of Finance's Division of Accounting was to work with DOLUI to address and remedy its internal control deficiencies and flawed data for future years.

On the same date as the ACFR release, AOA issued a special report detailing the disclaimer of opinion issued by CLA, which determined that the UI Trust Fund was not auditable for fiscal year 2023 due to DOLUI's inability to provide detailed accounting records. This finding underscored significant management failures and a lack of accountability within a critical state-funded program. This special report examined DOLUI's financial management, summarized AOA's inquiry into the root causes of these deficiencies and outlined recommended corrective actions to strengthen oversight of state accounting practices. Additionally, it included a timeline of ACFR findings highlighting material weaknesses and significant deficiencies in DOLUI's internal controls since fiscal year 2020. AOA initiated its inquiry in January 2024 after an external CPA firm, hired in April 2023 to assist DOLUI, reported substantial internal control deficiencies to AOA.

After March 26, 2024, AOA released 7 subsequent reports that included DOLUI findings:

- Uniform Guidance Single Audit FY23 (May 2024).
- ACFR Internal Controls FY23 (June 2024).
- ACFR FY24 (December 2024).
- Delaware Unemployment Compensation Fund – FY24 ACFR Special Report Supplement (December 2024).
- ACFR Internal Controls FY24 (February 2025).
- Uniform Guidance Single Audit FY24 (April 2025).
- Division of Unemployment Insurance FY23 (April 2025).

These audit reports consistently identified material weaknesses and significant deficiencies in DOLUI's internal controls, including challenges such as inaccessible data, inactive employer accounts, insufficient documentation, and an inability to validate liability calculations.[24] Additionally, the fiscal year 2024 ACFR Special Report Supplement on the Delaware Unemployment Compensation Fund (December 2024) included a summary of a forensic accounting report commissioned by DOL's response to a 2023 theft from the fund, which revealed significant internal control deficiencies that left DOLUI systems vulnerable.[25] As an accompaniment to the fiscal year 2024 ACFR, this special report provided context on the disclaimer, outlined a timeline of events since the fiscal year 2023 ACFR issuance, summarized forensic accounting findings, and presented recommendations. These findings highlighted the need for DOLUI to strengthen its financial and operational processes.

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[22] AOA is unaware of a prior Delaware ACFR with an included disclaimer opinion.
[23] Relevant AOA report excerpts found in the appendices.
[24] Most recent April 2025 AOA report on the Division of Unemployment Insurance stated that numerous inactive employer accounts continue to accrue interest, penalties, and court costs.
[25] From the forensic accounting engagement timeline: "In January 2023, accounting records at DOLUI indicate that an employee overrode internal controls relating to Employers at DOLUI. Subsequently, that employee directed staff to create two fraudulent employer refund checks for $86,827.31 on January 17, 2023, and $94,357.37 on March 16."

In total, JLOSC staff reviewed 9 AOA audit reports that emphasized ongoing internal control weaknesses, including issues within the Mainframe system. In response to the AOA audit reports, DOLUI is working with AOA to address the deficiencies and is implementing system upgrades through its partnerships with Infosys and Catalis to support operational improvements.

In April 2025, AOA released its agreed-upon procedures report on DOLUI's fiscal year 2023 data. AOA has established a baseline for when and why DOLUI's financial statements and federal funding information were deemed unauditable. AOA continues to monitor DOLUI's progress on corrective action plans to resolve findings disclosed in 4 prior audit reports, including the fiscal years 2023 and 2024 ACFR and Uniform Guidance audits.

Staffing Updates

The Department of Labor is under new leadership following the appointment of Secretary LaKresha Moultrie by Governor Matt Meyer. Since taking office, Secretary Moultrie established a new Director of Finance position and appointed Kalief Cole, a certified public accountant ("CPA") and certified government financial manager ("CGFM"), to the role. In 2025, Marie Cameron replaced Darryl M. Scott as Director of the Division of Unemployment Insurance, a position he had held since March 2019. Marie Cameron brings federal experience, having previously worked for USDOL.

JLOSC STAFF FINDINGS AND RECOMMENDATIONS

Finding #1

The following highlights summarize key issues and areas for improvement identified during the Joint Legislative Oversight and Sunset Committee's ("JLOSC") focused review of the Delaware Department of Labor's Division of Unemployment Insurance ("DOLUI").

- **System Navigation & Integration**
  - DOLUI staff must navigate multiple independent systems to process claims, with limited integration between platforms.
  - Mainframe user interface is outdated and not user-friendly, despite being used to store sensitive information and release payments.
- **Website & Portal Accessibility**
  - Updates needed for DOLUI websites, including the claimant portal, which remains unavailable without a construction completion date.
- **Claims Processing & Performance Goals**
  - Fiscal year 2024 data shows 63.9% of claims met the first-payment timeliness standard, with goals set at 80% for fiscal year 2025 and 87% for fiscal year 2026.
    - USDOL data for fiscal year 2025 currently shows an average of 52.3% meeting this standard.
- **Data Security & Operational Processes**
  - Training materials included a private citizen's unredacted personal details, raising concerns about data security.
    - The use of real individuals' information instead of a simulated or anonymized account requires further internal review.
  - AOA audits identify internal control weaknesses and deficiencies, emphasizing the need to strengthen operational processes, training programs, and management practices.
- **System Modernization & Implementation Timelines**
  - Resolve launched in February 2024, but technical challenges with Mainframe integration and the need for additional employee training have impacted its implementation.
  - DOL is modernizing DOLUI through partnerships with Catalis and Infosys, initiated in 2023, but progress remains unclear.
    - July 2023 GAO study revealed Delaware's UI modernization progress was lagging.
  - Infosys partnership aims to expand the LaborFirst platform, with unemployment insurance implementation beginning in October 2024, though no completion date is provided.
  - Unemployment insurance benefits, appeals, and tax reporting are listed as upcoming projects, but no timeline information is available.

- **System Integration & Training Plans**
  - A clearer understanding of how current and planned systems will interface is needed, along with details on functionality updates compared to previous versions.
  - A structured training rollout is necessary to ensure employees can effectively adapt to new systems.

- **Leadership & Reform Priorities**
  - New leadership under Secretary Moultrie, appointed by Governor Meyer.
  - Division of Unemployment Insurance reforms identified as a top priority in DOL's March 2025 JFC presentation.
  - Implementation of claimant service improvements through partnerships with Infosys and Catalis.

This review identifies critical concerns related to outdated technology, fragmented service platforms, unclear modernization timelines, and ongoing operational deficiencies. While DOLUI has taken steps toward modernization and leadership restructuring, several challenges remain unresolved. A DOL progress update in 2026 would be helpful to understand progress and future needs.

Recommendation #1 – Agency Update.

JLOSC may consider requesting a presentation or written communication from DOL in January 2026 to provide updates on the implementation of process improvements, including any legislative needs the department has identified. JLOSC staff will supply an update form and presentation guidelines. As this topic is of mutual interest to members of the Joint Finance Committee, JLOSC staff will extend an invitation for the members to attend the presentation.

DELAWARE DEPARTMENT OF LABOR
KEEPING DELAWARE FIRST

UNEMPLOYMENT INSURANCE DIVISION

APPLICATION FOR BENEFITS

FOR OFFICE USE ONLY
SS# Verified Yes ☐ No ☐
Date of Claim _____/_____/_____
File Date _____/_____/_____
FC: ________________
Type 1: ______________
Type 2: ______________
Type 3: ______________
IB4 Yes ☐ No ☐
FIT Yes ☐ No ☐
M/T Ind Mail ☐ Tel ☐
DET Yes ☐ No ☐
Processor Initials ______________

Social Security Number (you must include your full 9 digit SS# for your claim to be processed): ☐☐☐-☐☐-☐☐☐☐

Have you filed an unemployment insurance claim during the last twelve (12) months? Yes ☐ No ☐

If yes please provide State (ex. PA, MD…) ☐☐

Has all of your work been in the State of Delaware during the last 18 months? Yes ☐ No ☐

Have you worked for the railroad during the last 18 months? Yes ☐ No ☐

Do you have a letter of ineligibility from the railroad? Yes ☐ No ☐

Are you a citizen of the United States? Yes ☐ No ☐

If "No", when working in the United States, were you issued an alien registration receipt card, form I-51 "green card" or an alien documentation, identification, telecommunication card?

Alien Registration Number: ☐☐☐☐☐☐☐☐☐

"I declare under penalty of perjury that I am:

☐ a citizen or national of the United States, or

☐ in a satisfactory immigration status."

____

Claimant's Signature Date

1

Appendix A: Self application English

Worked for a temporary employment agency? Yes ☐ No ☐

Were you advised of the requirement to contact your temporary agency at the end of every assignment? Yes ☐ No ☐

Did you contact your agency? Yes ☐ No ☐

Date contact was made: ☐☐-☐☐-☐☐☐☐

Please select how the contact was made: Telephone ☐ In Person ☐

Who did you contact? Name/Title ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Was there work available? Yes ☐ No ☐

Social Security Number ☐☐☐-☐☐-☐☐☐☐

First Name ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Middle Initial ☐

Last Name ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Date of Birth ☐☐-☐☐-☐☐☐☐

In what state were you born? ☐☐

Drivers License Number or DMV Identification Number ______ Issuing State ☐☐

We are required to collect, maintain and make available data as may be necessary to ascertain compliance with the requirement of the nondiscrimination statutes of federal law. Accordingly, please provide the information requested below, however, the election to provide this information is voluntary.

Gender Male ☐ Female ☐

Not Hispanic or Latino ☐	[0]	White ☐	[1]
Hispanic or Latino ☐	[1]	Black or African American ☐	[2]
Unknown ☐	[9]	Asian ☐	[3]
		American Indian or Alaska Native ☐	[4]
		Native Hawaiian or Other Pacific Islander ☐	[5]
		Unknown ☐	[9]

Are you a person with mental/physical disability? Yes ☐ No ☐

Mailing Address

Mailing Address Line 2

City

State

Zip -

Do you receive city services at this address? Yes No

Is your street address different than your mailing address? Yes No

Street Address

Street Address Line 2

City

State

Zip -

Do you receive city services at this address? Yes No

Telephone Number - -

Is this telephone number your home phone number or a message phone number? Home Phone Number / Message Phone Number

Cell Phone Number - -

Email Address (required)

Fax Number - -

Please circle the highest grade you completed in school 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18

Please list the highest degree obtained. (ex. GED, High School, BA, BS, PhD, Technical Certificate, etc….)

Are you an officer of a corporation? Yes No

Do you own stock in a family corporation? Yes No

Are you in the National Guard or Reserve? Yes No

Are you required to make child support payments? Yes ☐ No ☐

Do you owe an uncollected over issuance of food stamps? Yes ☐ No ☐

Are you self-employed, own, or operate a business including a farm? Yes ☐ No ☐

Are you an elected official? Yes ☐ No ☐

Are you working on a commission basis? Yes ☐ No ☐

Are you attending school or training? Yes ☐ No ☐

Have you been employed by a public or private school during the past 18 months Yes ☐ No ☐

Is there any reason you cannot accept work right now? Yes ☐ No ☐

If Yes please select one of the following: Illness ☐ Disability ☐ Family Responsibility ☐ Lack of transportation ☐ Other ☐

Give full details why you cannot accept work right now.

Are you employed through a Union Hiring Hall? Yes ☐ No ☐

Union number

Union Name

Union Street Address

Union Street Address Line 2

City

State

Zip

Telephone Number

4

Do you receive any of the following?

Employer Pension	Yes	☐	No	☐
IRA	Yes	☐	No	☐
KEOGH /401K	Yes	☐	No	☐
Military Pension	Yes	☐	No	☐
Railroad Retirement Benefits	Yes	☐	No	☐
Any other type of pension or annuity	Yes	☐	No	☐
Holiday Pay	Yes	☐	No	☐
Vacation Pay	Yes	☐	No	☐
Severance/Bonus Pay	Yes	☐	No	☐
Workers' Compensation	Yes	☐	No	☐
Sickness and Accident	Yes	☐	No	☐
Any type of Disability Pay	Yes	☐	No	☐
Self-Employment Income	Yes	☐	No	☐
Other Pay	Yes	☐	No	☐
Did you / will you receive a lump sum pension or retirement benefit payment?	Yes	☐	No	☐
Unemployment insurance benefits are taxable by the federal government. Do you elect to have federal income tax (10%) withheld from your benefit payments?	Yes	☐	No	☐

Who was your last employer?

Name of Your Last Employer (the very last place you worked) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Does your employer do business under any other name? ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Do you have a Recall Date? Yes ☐ No ☐

Recall Date ☐☐-☐☐-☐☐☐☐

Please write the business mailing address

Mailing Address ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Mailing Address 2 (Suite Number,…) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

City ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

State ☐☐

Zip ☐☐☐☐☐-☐☐☐☐

Telephone Number ☐☐☐-☐☐☐-☐☐☐☐

If the business mailing address is different from the job site address, provide job site address.

Mailing Address ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Mailing Address 2 (Suite Number,…) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

City ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

State ☐☐

Zip ☐☐☐☐☐-☐☐☐☐

When did you start working for this employer? ☐☐-☐☐-☐☐☐☐

What was the last date that you worked for this employer? ☐☐-☐☐-☐☐☐☐

What is the reason you are not working there now?

- ☐ Temporary Lay Off — Expected Date of Recall: ☐☐-☐☐-☐☐☐☐
- ☐ Laid off/Lack of Work
- ☐ Fired/Discharged
- ☐ Vacation/Holiday Shutdown
- ☐ Voluntary Quit/Separation
- ☐ School Employee-Between Semesters or Terms, Likely to Return
- ☐ School Employee-Between Semesters or Terms, Not Likely to Return
- ☐ Asked to Resign
- ☐ Still Employed, Full Time
- ☐ Still Employed, Part Time
- ☐ Still Employed, Hours Reduced by Employer
- ☐ On call or Temporary Status
- ☐ Leave of Absence
- ☐ Retirement
- ☐ Disciplinary Suspension
- ☐ Labor Dispute
- ☐ Disaster Related Separation
- ☐ Professional Athlete

☐ IF COVID-19, PROVIDE DETAILS (ex. business closed, infected, must care for family member)

What was your job title?

Have you worked for any other employers during the last 18 months, either part-time or full-time? Yes ☐ No ☐

If yes, name the employers, their addresses, approximate start/end dates of employment, and the reason you are no longer employed at these jobs.

I HAVE WORKED FOR THE FOLLOWING EMPLOYERS DURING THE PAST 18 MONTHS				
Employer	**Address**	**Dates of Employment**		**Reason for Separation**
		From:	**To:**	
(ex.) ABC Company	123 Main St. Wilmington 19999	5/1/2011	5/20/2011	Quit to accept another job

In accordance with the applicable provisions of the Privacy Act (PL 93-579), I AUTHORIZE my former employer(s) to release all information requested in connection with my claim for unemployment compensation.

Claimant's Signature Date

How do you wish to file for your weekly unemployment benefits? You must file a weekly pay authorization each week (beginning the Sunday after you file your claim) even if you have not yet received an unemployment benefit payment.

☐ Telephone (800) 794-3032

☐ Web Benefits uicc.delawareworks.com

CERTIFICATION: I hereby register for work and claim unemployment benefits. I know that the law prescribes penalties for false statements made in connection with this claim. I CERTIFY under penalty of perjury that the statements made in connection with this claim are true to the best of my knowledge. I am furnishing my Social Security number as required by the Deficit Reduction Act (DEFRA) (PL 89-369) as a condition of eligibility for benefits. I understand that information regarding my claim may be furnished to requesting agencies as defined in DEFRA for the purpose of income verification.

Claimant's Signature Date

Please submit this application to one of the offices below by mail or in our outside dropbox:

Wilmington Local Office
Department of Labor
Division of Unemployment Insurance
P.O. Box 9951
Wilmington, DE 19809-9951

Dover Local Office
Department of Labor
Division of Unemployment Insurance
P.O. Box 616
Dover, DE 19903-0616

Contact us by email at: dol_dui_wilmington_claims@delaware.gov
Fax: 302-761-6636
Phone: 302-761-8446
Please be advised that we are experiencing very high call volume. Email is the most efficient way to reach us. Include your full name, address and date of birth and the last 4 digits of your social security number in email communications.
Register on the claimant portal at ocs.delaware.works where you can access forms, request an address change or file an appeal.
Register with the Division of Employment and Training at: joblinkdelaware.gov
Please visit our website at ui.delawareworks.com to complete an online benefit application and to see any updated information from the Division of Unemployment Insurance.
File weekly certifications through telebenefits or web benefits the Sunday after you file your claim and each week after even if you have not yet received a payment.

PLEASE MAKE SURE TO REVIEW YOUR ANSWERS TO THE QUESTIONS IN THIS PACKET. FAILURE TO SUBMIT A COMPLETED APPLICATION FOR BENEFITS MAY RESULT IN A DELAY IN PROCESSING YOUR CLAIM.

Comments and Clarifications
If you have any additional comments or clarifications concerning your claim, please enter them here.

If you are unemployed due to the covid-19 virus; please answer the following questions:

Are you unemployed because your employer is closed due to covid-19 (coronavirus)? Y N

Are you working reduced hours because of covid-19 (coronavirus)? Y N How many hours did you work/week? How many hours are you working now?

Are you unemployed because of a recommended quarantine (of yourself or a family member)? Y N

Are you unemployed because you are infected with covid-19 (coronavirus)? Y N

DELAWARE DEPARTMENT OF LABOR
KEEPING DELAWARE FIRST

DIVISIÓN DEL SEGURO DE DESEMPLEO

SOLICITUD DE BENEFICIOS

SOLO PARA USO DE LA OFICINA
N.º del Seguro Social verificado Sí ☐ No ☐
Fecha del reclamo ____/____/____
Fecha de presentación ____/____/____
FC: __________
Tipo 1: __________
Tipo 2: __________
Tipo 3: __________
IB4 Sí ☐ No ☐
FIT Sí ☐ No ☐
M/T Ind Correo ☐ Tel. ☐
DET Sí ☐ No ☐
Iniciales del procesador __________

Número del Seguro Social (debe incluir su número completo de 9 dígitos del Seguro Social para que se procese su reclamo): ☐☐☐-☐☐-☐☐☐☐

¿Ha presentado un reclamo del seguro de desempleo en los últimos doce (12) meses? Sí ☐ No ☐

En caso afirmativo, indicar (por ej. PA, MD…) ☐☐

¿Ha realizado todo su trabajo en el Estado de Delaware en los últimos 18 meses? Sí ☐ No ☐

¿Ha trabajado en el ferrocarril en los últimos 18 meses? Sí ☐ No ☐

¿Tiene una carta de no elegibilidad del ferrocarril? Sí ☐ No ☐

¿Es ciudadano de los Estados Unidos? Sí ☐ No ☐

Si la respuesta es "No", cuando trabajaba en los Estados Unidos, ¿se le emitió una tarjeta de recepción de registro de extranjero, el formulario I-51 "tarjeta verde" o una documentación de extranjero, identificación, tarjeta de telecomunicaciones?

Número de Registro de Extranjero: ☐☐☐☐☐☐☐☐☐

"Declaro bajo pena de perjurio que:

☐ soy ciudadano o nacional de los Estados Unidos, o

☐ tengo un estado satisfactorio de inmigración".

____

Firma del solicitante Fecha

1

¿Trabajó en una agencia de empleo temporal? Sí ☐ No ☐

¿Se le informó del requisito de contactar a su agencia temporal al finalizar cada asignación? Sí ☐ No ☐

¿Contactó a su agencia? Sí ☐ No ☐

Fecha en que se realizó el contacto ☐☐-☐☐-☐☐☐☐

Seleccione cómo se realizó el contacto: Teléfono ☐ En persona ☐

¿A quién contactó? Nombre/Cargo

¿Había empleos disponibles? Sí ☐ No ☐

Número del Seguro Social ☐☐☐-☐☐-☐☐☐☐

Primer nombre

Inicial del segundo nombre ☐

Apellido

Fecha de nacimiento ☐☐-☐☐-☐☐

¿En qué estado nació? ☐☐

Número de licencia de conducir o Número de identificación de DMV Estado emisor ☐☐

Debemos recopilar, mantener y proporcionar los datos necesarios para determinar el cumplimiento del requisito de los estatutos de no discriminación de la ley federal. En consecuencia, incluya la información solicitada a continuación. Sin embargo, la decisión de proporcionar esta información es voluntaria.

Género Masculino ☐ Feminino ☐

Etnia **Elija una de cada columna** Raza

No hispano o latino	☐ [0]	Blanco	☐ [1]
Hispano o latino	☐ [1]	Negro o afroamericano	☐ [2]
Desconocido	☐ [9]	Asiático	☐ [3]
		Indio Americano o nativo de Alaska	☐ [4]
		Nativo de Hawái u otra isla del pacífico	☐ [5]
		Desconocido	☐ [9]

¿Es una persona con discapacidad física o mental? Sí ☐ No ☐

Dirección postal

Dirección postal Línea 2

Ciudad

Estado

Código postal -

¿Recibe servicios de la ciudad en esta dirección? Sí ☐ No ☐

¿Su dirección de residencia es diferente a su dirección postal? Sí ☐ No ☐

Dirección de residencia

Dirección de residencia, Línea 2

Ciudad

Estado

Código postal -

¿Recibe servicios de la ciudad en esta dirección? Sí ☐ No ☐

Número de teléfono - -

3

¿Este número de teléfono es el número de teléfono de su hogar o un número de teléfono para mensajes? Número de teléfono del hogar ☐ Número de teléfono para mensajes ☐

Número de teléfono celular ☐☐☐-☐☐☐-☐☐☐☐

Dirección de correo electrónico (obligatoria) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Número de fax ☐☐☐-☐☐☐-☐☐☐☐

Marque el grado más alto que completó en la escuela 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18

Indique el diploma más alto obtenido. (por j.: GED, escuela secundaria, BA, BS, PhD, certificado técnico, etc…) ☐☐☐☐☐☐☐☐☐☐☐☐

¿Ocupa un cargo ejecutivo en una corporación?	Sí ☐	No ☐
¿Es titular de acciones de una corporación familiar?	Sí ☐	No ☐
¿Es miembro de la Guardia o la Reserva Nacional?	Sí ☐	No ☐
¿Tiene la obligación de realizar pagos de manutención infantil?	Sí ☐	No ☐
¿Adeuda una emisión excesiva no cobrada de cupones de alimentos?	Sí ☐	No ☐
¿Trabaja de forma independiente, es propietario o dirige un negocio, incluida una granja?	Sí ☐	No ☐
¿Es un oficial electo?	Sí ☐	No ☐
¿Trabaja por comisión?	Sí ☐	No ☐
¿Asiste a la escuela o a capacitación?	Sí ☐	No ☐
¿Ha sido empleado de una escuela pública o privada en los últimos 18 meses?	Sí ☐	No ☐
¿Hay algún motivo por el que no pueda aceptar trabajo en este momento?	Sí ☐	No ☐

En caso afirmativo, seleccione una de las opciones siguientes: Enfermedad ☐ Discapacidad ☐ Responsabilidad familiar ☐ Falta de transporte ☐ Otro ☐

Proporcione información completa sobre por qué no pueda aceptar trabajo

4

¿Está empleado a través de una Agencia de Contratación de un Sindicato? Sí ☐ No ☐

Número del sindicato

Nombre del sindicato

Dirección postal del sindicato

Dirección postal del sindicato Línea 2

Ciudad

Estado

Código postal

Número de teléfono

5

¿Recibe alguno de los siguientes?

Pensión del empleador	Sí	☐	No	☐
IRA	Sí	☐	No	☐
KEOGH /401K	Sí	☐	No	☐
Pensión militar	Si	☐	No	☐
Beneficios de retiro del ferrocarril	Sí	☐	No	☐
Cualquier otro tipo de pensión o anualidad	Sí	☐	No	☐
Pago por día feriado	Sí	☐	No	☐
Pago por vacaciones	Sí	☐	No	☐
Pago de indemnización/bono	Sí	☐	No	☐
Compensación del trabajador	Sí	☐	No	☐
Enfermedad y accidente	Sí	☐	No	☐
Cualquier tipo de pago por discapacidad	Sí	☐	No	☐
Ingresos por trabajo independiente	Sí	☐	No	☐
Otros pagos	Sí	☐	No	☐
¿Recibió/recibirá un pago global por beneficios de pensión o retiro?	Sí	☐	No	☐
Los beneficios del seguro de desempleo están sujetos a impuestos del gobierno federal. ¿Tiene una retención del impuesto federal a la renta (10 %) en sus pagos de beneficios?	Sí	☐	No	☐

¿Quién fue su último empleador?

Nombre de su último empleador (el último lugar donde trabajó)

¿Su empleador opera con otro nombre?

¿Tiene una fecha de retiro? Sí No

Fecha de retiro - -

Indique la dirección postal de la empresa

Dirección postal

Dirección postal 2 (Número de Suite…)

Ciudad

Estado

Código postal -

Número de teléfono - -

Si la dirección postal de la empresa es diferente de la dirección del lugar de trabajo, indique la dirección del lugar de trabajo.

Dirección postal

7

Dirección postal 2 (Número de Suite…)

Ciudad

Estado

Código postal

¿Cuándo comenzó a trabajar con este empleador?

¿Cuándo fue la última fecha en que trabajó con este empleador?

¿Cuál es el motivo por el que no está trabajando ahora allí?

- ☐ Suspensión temporal
- ☐ Suspensión/Falta de trabajo
- ☐ Despido
- ☐ Cierre por vacaciones/feriado
- ☐ Renuncia/rescisión voluntaria
- ☐ Empleado de la escuela entre semestres, probablemente regrese
- ☐ Empleado de la escuela entre semestres, licencia, probablemente no regrese
- ☐ Licencia

EN CASO DE COVID-19, PROPORCIONE INFORMACIÓN (por ej., cierre del negocio, infección, debe cuidar a un familiar)	
¿Cuál era su cargo?	

¿Ha trabajado con otros empleadores durante los últimos 18 meses, ya sea a tiempo parcial o completo? Sí ☐ No ☐

En caso afirmativo, indique los empleadores, sus direcciones, las fechas aproximadas de inicio/finalización del empleo y la razón por la que ya no está empleado.

HE TRABAJADO CON LOS SIGUIENTES EMPLEADORES EN LOS ÚLTIMOS 18 MESES

Empleador	**Dirección**	**Fechas de empleo**		**Motivo de la rescisión laboral**
		Desde:	**Hasta:**	
(por ej.) ABC Company	123 Main St. Wilmington 19999	5/1/2011	5/20/2011	Renuncié para tomar otro empleo

De acuerdo con las disposiciones de aplicación de la Ley de Privacidad (PL 93-579), AUTORIZO a mis empleadores anteriores a divulgar toda la información solicitada en relación con mi reclamo de compensación por desempleo.

Firma del solicitante Fecha

¿Cómo desea solicitar sus beneficios semanales por desempleo? Debe presentar una autorización de pago semanal cada semana (a partir del domingo siguiente a la presentación de su solicitud) incluso si aún no ha recibido un pago del beneficio por desempleo.

☐ Teléfono (800) 794-3032

☐ Sitio web de beneficios uicc.delawareworks.com

CERTIFICACIÓN: Por la presente me registro para trabajar y solicito los beneficios por desempleo. Sé que la ley establece sanciones por declaraciones falsas realizadas en relación con esta solicitud. CERTIFICO bajo pena de perjurio que las declaraciones formuladas en relación con este reclamo son verdaderas a mi leal saber y entender. Incluyo mi número del Seguro Social como lo requiere la Ley de Reducción del Déficit (DEFRA) (PL 89-369) como una condición de elegibilidad para recibir los beneficios. Comprendo que la información relacionada con mi solicitud se puede proporcionar a las agencias solicitantes según se define en la Ley DEFRA con el propósito de verificar los ingresos.

Firma del solicitante Fecha

Envíe esta solicitud a una de las oficinas a continuación por correo o en nuestro buzón externo:

Oficina local de Wilmington

Department of Labor
Division of Unemployment Insurance
P.O. Box 9951

Wilmington, DE 19809-9951

Oficina local de Dover
Department of Labor
Division of Unemployment Insurance
P.O. Box 616
Dover, DE 19903-0616

Contáctenos por correo electrónico a: dol_dui_wilmington_claims@delaware.gov
Fax: 302-761-6636
Teléfono: 302-761-8446
Tenga en cuenta que estamos experimentando un volumen muy alto de llamadas. El correo electrónico es la forma más eficiente de comunicarse con nosotros. Incluya su nombre completo, dirección y fecha de nacimiento y los últimos 4 dígitos de su número del seguro social en las comunicaciones por correo electrónico.
Regístrese en el portal de solicitantes en ocs.delaware.works, donde puede acceder a formularios, solicitar un cambio de dirección o presentar una apelación.
Regístrese en la División de Empleo y Capacitación en: joblinkdelaware.gov
Visite nuestro sitio web en ui.delawareworks.com para completar una solicitud de beneficios en línea y para consultar cualquier información actualizada de la División del Seguro de Desempleo. Presente certificaciones semanales a través de telebeneficios o beneficios web el domingo siguiente a la presentación de su solicitud y cada semana posterior, incluso si aún no ha recibido un pago.

ASEGÚRESE DE REVISAR SUS RESPUESTAS A LAS PREGUNTAS DE ESTE PAQUETE. NO ENVIAR UNA SOLICITUD DE BENEFICIOS COMPLETA PUEDE RESULTAR EN UN RETRASO EN EL PROCESAMIENTO DE SU SOLICITUD.

Comentarios y aclaraciones
Si tiene comentarios o aclaraciones adicionales sobre su solicitud, ingréselos aquí.

Si está desempleado debido al virus de la COVID-19; responda las preguntas siguientes:

¿Está desempleado porque su empleador ha cerrado debido a la covid-19 (coronavirus)? S N

¿Trabaja horas reducidas debido a la COVID-19 (coronavirus)? S N ¿Cuántas horas trabajaba a la semana? ¿Cuántas horas trabaja actualmente?

¿Está desempleado debido a una cuarentena recomendada (suya o de un miembro de su familia)? S N

¿Está desempleado porque está infectado con COVID-19 (coronavirus)? S N

DELAWARE DEPARTMENT OF LABOR
KEEPING DELAWARE FIRST

DIVIZYON ASIRANS CHOMAJ

APLIKASYON POU PRESTASYON

POU ITILIZASYON BIWO SELMAN
SS# Verifye Wi: ☐ Non ☐
Dat Demann _____/_____/_____
Dat Depo _____/_____/_____
FC: _________________
Tip 1: _______________
Tip 2: _______________
Tip 3: _______________
IB4 Wi: ☐ Non ☐
FIT Wi: ☐ Non ☐
M/T Ind Lapòs ☐ Tel ☐
DET Wi: ☐ Non ☐
Inisyal Pwosesè a _______________

Nimewo Sekirite Sosyal ou dwe enkli tout 9 chif nan SS# pou yo ka trete demann ou an): ☐☐☐-☐☐-☐☐☐☐

Èske w te aplike pou demann asirans chomaj nan douz (12) dènye mwa yo? Wi: ☐ Non ☐

Si se wi, tanpri endike Eta a (ex. PA, MD…) ☐☐

Èske tout travay ou yo te reyalize nan Eta Delaware pandan 18 dènye mwa yo? Wi: ☐ Non ☐

Èske w te travay pou chemendfè pandan dènye 18 mwa yo? Wi: ☐ Non ☐

Èske w gen yon lèt inejiblite nan men chemendfè ? Wi: ☐ Non ☐

Èske w se yon sitwayen Ameriken? Wi: ☐ Non ☐

Si se "Non" pandan w ap travay Etazini, èske w yo te ba w kat resi rezidan pèmanan, fòmilè 1-51, "kat vet" oubyen dokimantasyon etranje, idantifikasyon, telekominikasyon ?

Nimewo Kat Rezidans: ☐☐☐☐☐☐☐☐☐

"Mwen declare sou pèn paji ke mwen se :

☐ yon sitwayen oubyen nasyonal Etazini, oubyen

☐ nan yon estati imigrasyon satisfezan

____

Siyati Demandè Dat

1

Te travay pou yon ajans anplwa tanporè? Wi: ☐ Non ☐

Èske yo te pale w de nesesite pou kontakte yon ajans tanporè nan fen chak misyon? Wi: ☐ Non ☐

Èske w te kontakte ajans ou an? Wi: ☐ Non ☐

Dat kontak la te reyalize: ☐☐-☐☐-☐☐☐☐

Tanpri chwazi kijan kontak la te reyalize: Telefòn ☐ Anpèsòn ☐

Kiyès ou te kontakte? Non/Tit ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Èske te gen travay disponib? Wi: ☐ Non ☐

Nimewo Sekirite Sosyal ☐☐☐-☐☐-☐☐☐☐

Prenon ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Inisyal dezyèm prenon ☐

Siyati ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Dat Nesans ☐☐-☐☐-☐☐☐☐

Nan ki eta ou te fèt? ☐☐

Nimewo Lisans chofè oubyen DMV Nimewo Idantifikasyon DMV ☐ Eta ki bay li ☐☐

Nou oblije ramase, kenbe ak rann disponib done jan sa ka nesesè pou verifye konfòmite ak kondisyon estati anti-diskriminasyon lwa federal. Ankonsekans, tanpri ofri enfòmasyon yo mande pi ba a, sepandan, desizyon pou w ofri enfòmasyon sa a rete volontè.

Sèks Gason ☐ Fi ☐

Pa Ispanik oubyen Latino ☐ [0]

Ispanik oubyen Latino ☐ [1]

Enkoni ☐ [9]

Blan ☐ [1]

Nwa oubyen Afriken Ameriken ☐ [2]

Azyatik ☐ [3]

Amerendyen oubyen Natifnatal Alaska ☐ [4]

Awayen Natif oubyen lòt Polinezyen ☐ [5]

Enkoni ☐ [9]

Èske w se yon moun ki gen andikap mantal/fizik? Wi: ☐ Non ☐

2

Adrès Postal

Adrès Postal Liy 2

Vil

Eta

Kòd postal -

Èske w resevwa sevis vil la nan adrès sa a? Wi: Non

Èske adrès ri ou an diferan de postal ou an? Wi: Non

Adrès lari

Adrès Lari Liy 2

Vil

Eta

Kòd postal -

Èske w resevwa sevis vil la nan adres sa a? Wi: Non

Nimewo Telefòn - -

Èske nimewo telefòn sa a se nimewo telefòn kay la oubyen yon nimewo telefòn pou mesaj? Nimewo Telefòn Kay ou Nimewo Telefòn Mesaj

Nimewo Telefòn Selilè - -

Adrès Imel (obligatwa)

Nimewo Faks - -

Tanpri sèkle pi gwo klas ou te fini nan lekòl 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18

Tanpri mansyone pi gwo diplòm ou dekwoche. (ekzanp. Tès Devlopman Edikatif Jeneral (GED), Lekòl Segondè, Bakaloreya Atistik, Bakaloreya Syantifik, Doktora, Sètifika Teknik, elatriye….)

Èske w se yon dirijan nan yon konpayi? Wi: Non

Èske w posede aksyon nan yon konpayi fanmi? Wi: Non

Èske fè nan Gad Nasyonal oubyen Rezèv? Wi: Non

3

Èske w oblije fè peman pou pansyon alimantè timoun? Wi: ☐ Non ☐

Èske w dwe yon emisyon anplis sou koupon alimantè yo poko rekipere? Wi: ☐ Non ☐

Èske w se yon travayè otonòm, posede oubyen opera yon antrepriz, sa enkli yon fèm? Wi: ☐ Non ☐

Èske w se yon fonksyonè eli? Wi: ☐ Non ☐

Èske w ap travay sou baz komisyon? Wi: ☐ Non ☐

Èske w pral lekòl oubyen pran fòmasyon? Wi: ☐ Non ☐

Èske w te anplwaye nan yon lekòl piblik oubyen prive pandan 18 dènye mwa yo? Wi: ☐ Non ☐

Èske gen okenn rezon ki fè w pa ka aksepte travay kounye a? Wi: ☐ Non ☐

Si wi, tanpri chwazi youn nan rezon swivan yo: Maladi ☐ Andikap ☐ Responsablite Fanmi ☐ Mankman Transpò ☐ Lòt ☐

Bay detay konple pou ki rezon ou pa ka aksepte travay kounye a.

Èske w ap travay nan yon Biwo Sendika pou Travay? Wi: ☐ Non ☐

Nimewo sendika

Non Sendika

Adrès Lari Sendika

Adrès Lari Sendika Liy 2

Vil

Eta

Kòd Postal

Nimewo Telefòn

4

Èske w resevwa youn nan sa k ap swiv yo?

Pansyon Patwon	Wi:	☐	Non	☐
IRA	Wi:	☐	Non	☐
KEOGH /401K	Wi:	☐	Non	☐
Pansyon Militè	Wi:	☐	Non	☐
Prestasyon Retrèt Chemendfè	Wi:	☐	Non	☐
Kèlkeswa lòt tip pansyon oubyen anwite	Wi:	☐	Non	☐
Peman Konje	Wi:	☐	Non	☐
Peman Vakans	Wi:	☐	Non	☐
Endanmnite Depa/Bonis	Wi:	☐	Non	☐
Endanmnite aksidan travay	Wi:	☐	Non	☐
Maladi ak Aksidan	Wi:	☐	Non	☐
Kèlkeswa tip peman pou andikap	Wi:	☐	Non	☐
Revni nan travay otonòm	Wi:	☐	Non	☐
Lòt peman	Wi:	☐	Non	☐
Èske te/ ou pral resevwa yon peman angwo pou pansyon oubyen prestasyon retrèt?	Wi:	☐	Non	☐
Prestasyon asirans chomaj rete sije a enpo bò kote gouvènman federal la. Èske w chwazi pou yo retire enpo federal sou revni (10%) soti nan peman prestasyon ou yo?	Wi:	☐	Non	☐

Kiyès ki te dènye patwon w?

Non dènye Patwon w (dènye kote w te travay la) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Èske patwon ou an fonksyone sou lòt non? ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Èske w gen yon dat rapèl? Wi: ☐ Non ☐

Dat Rapèl ☐☐-☐☐-☐☐☐☐

Tanpri ekri adres postal biznis lan

Adrès Postal

Adrès Postal 2 (Nimewo lokal,…)

Vil

Eta

Kòd Postal

Nimewo Telefòn

Si adrès postal biznis lan diferan de adrès lokal travay la, bay adrès lokal travay la.

Adrès Postal

Adrès Postal 2 (Nimewo Lokal,…)

Vil

Eta

Kòd postal

Kilè w te komanse travay pou patwon sa a?

Ki dènye jou ou te travay pou patwon sa a?

Pou ki rezon ou pap travay la ankò kounye a?

- ☐ Lisansiman pwovizwa
- ☐ Lisansiman/Mank travay
- ☐ Revoke/Lisansye
- ☐ Fèmti Vakans/Konje
- ☐ Demisyon/Separasyon Volontè
- ☐ Anplwaye lekòl- Ant semès oubyen sesyon, chans pou w retounen
- ☐ Anplwaye lekòl -Ant semès oubyen sesyon

Dat ou atann rapèl:

- ☐ Mande pou demisyone
- ☐ Travayè otonòm, a tan plen
- ☐ Toujou anplwaye, a tan pasyèl
- ☐ Toujou anplwaye, ore redwi pa patwon an
- ☐ Sou Apèl oubyen Estati tanporè
- ☐ Konje otorize
- ☐ Retrèt
- ☐ Sispansyon disipline
- ☐ Konfli travay
- ☐ Separasyon ki lye ak dezas
- ☐ Atlèt Pwofesyonèl

, pa gen chans pou retounen

☐ Si se COVID-19, BAY DETAY (ekzanp. Antrepriz fèmen, enfekte, dwe pran swen manm fanmi)

Kisa ki te ti djòb ou an?

Èske w te travay pou kèlkeswa lòt patwon pandan dènye 18 mwa, oswa a tan pasyèl oubyen a tan plen? Wi: ☐ Non ☐

Si se wi, site non patwon yo, adrès yo, dat komansman/fen apwoksimatif anplwa a, epi rezon ou pa anplwaye nan travay sa yo ankò.

MWEN TE TRAVAY POU ANPWLAYÈ SA YO PANDAN 18 DÈNYE MWA YO				
Patwon	**Adrès**	**Dat Anplwa**		**Rezon pou Separasyon**
		Soti nan:	**Ale nan:**	
(ex.) ABC Company	123 Main St. Wilmington 19999	1/5/2011	20/5/2011	Te kite pou aksepte yon lòt travay

Annako ak pwovizyon aplikab nan Lwa Konfidansyalite (PL 930579), MWEN OTORIZE ansyen patwon m yo pou yo divilge tout enfòmasyon ki mande an koneksyon ak demann pou konpansasyon chomaj mwen an.

Siyati demandè a ______________________ Dat

Kijan w vle aplike pou prestasyon chomaj pa semèn ou yo? Ou dwe depoze yon otorizasyon peman ebdomadè chak semèn (komanse nan dimachn apre w depoze demann ou an) menmsi ou poko resevwa peman prestasyon chomaj.

☐ Telefòn (800) 794-3032

☐ Web Benefits uicc.delawareworks.com

SETIFIKASYON: Mwen nan dokiman sa a enskri pou travay ak mande prestasyon chomaj. Mwen konnen lalwa preva penalite pou deklarasyon manti ki fèt an koneksyon ak demann sa a. Mwen SÈTIFYE sou pèn paji ke deklarasyon ki fèt ankoneksyon ak demann sa a se laverite nan tout limit konesans mwen. M ap founi nimewo Sekirite Sosyal mwen jan sa ekzije pa Lalwa sou Rediksyon Defisi (Deficit Redcution Act, DEFRA) (PL 89-369) kom kondisyon elijiblite pou prestasyon. Mwen konprann enfòmasyon konsènan demann mwen an ka founi bay ajans ki mande jan sa defini nan DEFRA nan kad verifikasyon revni.

____

Siyati demandè Dat

Tanpri soumèt aplikasyon sa nan youn nan biwo anba yo pa lapòs oubyen nan bwat depo ekstèn nou an:

Wilmington Local Office
Department of Labor
Division of Unemployment Insurance
P.O. Box 9951
Wilmington, DE 19809-9951

Dover Local Office
Department of Labor
Division of Unemployment Insurance
P.O. Box 616
Dover, DE 19903-0616

Kontakte nou pa imel nan: dol_dui_wilmington_claims@delaware.gov
Faks: 302-761-6636
Telefòn: 302-761-8446
Tanpri sonje n ap resevwa volim apèl ki wo anpil. Imel se mwayen ki pi efikas pou w kontakte nou. Enkli non konplè w, adrès, ak dat nesans epi 4 dènye chif nan nimewo sekirite sosyal ou nan kominikasyon imel ou yo.
Enskri sou pòtay demandè a nan ocs.delaware.works kote w ka aksede a fòmilè, mande chanjman adrès oubyen depoze yon apèl.
Enskri ak Divizyon Anplwa ak Fòmasyon nan : joblinkdelaware.gov
Tanpri vizite sitwèb nou an nan ui.delawareworks.com pou w ranpli yon aplikasyon prestasyon sou Entènèt epi we kèlkeswa enfòmasyon aktyalize nan men Divizyon Asirans Chomaj.
Depoze setifikasyon ebdomadè atravè telebenefits oubyen web benefits nan jou dimanch apre w fin depoze demann ou an epi chak semèn apre sa menmsi ou poko resevwa yon peman.

TANPRI ASIRE W OU REVIZE REPONS OU YO A KESYON NAN PAKE SA. SI W PA SOUMET YON APLIKASYON KI RANPLI POU PRESTASYON, SA KA LAKOZ RETA NAN TRETMAN DEMANN OU AN.

Kòmante ak Klarifikasyon
Si w gen kòmante oubyen klarifikasyon adisyonèl sou demann ou an, tanpri antre yo isit la.

Si w pa gen travay akoz covid-19, tanpri reponn a kesyon swivan yo:

Èske w nan chomaj paske patwon ou an fèmen akoz covid-19 (kowonaviris)? Wi Non

Èske w ap travay yon ore ki redwi akoz covid-19 (kowonaviris)? Wi Non Konbyen èdtan ou te konn travay/semèn? Konbyen èdtan w ap travay kounye a?

Èske w nan chomaj akoz yon karantèn ki rekòmande (pou tet pa w oubyen yon manm fanmi w? Wi Non

Èske w nan chomaj paske ou enfekte ak covid-19 (Kowonaviris)? Wi Non

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UNITED STATES DEPARTMENT OF LABOR

Employment & Training Administration

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ALL FIRST PAYMENT TIMELINESS
REPORT FOR 01/01/2021 THROUGH 06/30/2025

STATE	Total Workload	<=7 Days	14 Days (*ww=Y)	21 Days (*ww=N)	28 Days	35 Days	42 Days	49 Days	56 Days	63 Days	70 Days	> 70 Days
Delaware												
04/30/2025	736	24.6%	35.2%	43.1%	49.6%	53.4%	57.5%	61.1%	64.7%	69.6%	73.1%	100.0%
03/31/2025	870	22.9%	35.5%	44.9%	52.9%	58.9%	64.0%	67.8%	71.1%	74.0%	76.9%	100.0%
02/28/2025	1,276	24.9%	41.5%	54.9%	63.9%	69.0%	72.2%	75.9%	78.2%	80.5%	81.5%	100.0%
01/31/2025	1,684	38.6%	60.0%	71.0%	76.6%	80.2%	83.0%	84.6%	86.0%	87.3%	89.1%	100.0%
12/31/2024	1,166	31.3%	51.5%	64.1%	70.6%	73.6%	76.2%	78.8%	80.7%	82.5%	84.2%	100.0%
11/30/2024	745	26.2%	38.0%	45.8%	52.6%	58.9%	61.6%	66.0%	68.9%	71.0%	73.0%	100.0%
10/31/2024	796	20.6%	33.9%	41.7%	48.9%	53.4%	56.8%	60.8%	64.3%	67.5%	70.4%	100.0%
09/30/2024	775	23.7%	35.9%	42.7%	48.5%	54.5%	59.6%	65.4%	68.9%	71.6%	74.5%	100.0%
08/31/2024	984	32.2%	45.1%	55.8%	61.7%	66.5%	69.2%	73.1%	76.4%	79.8%	82.2%	100.0%
07/31/2024	1,268	34.0%	49.8%	58.8%	66.0%	71.6%	76.6%	80.5%	82.7%	85.6%	86.8%	100.0%
06/30/2024	998	34.8%	45.7%	52.6%	58.8%	63.5%	68.1%	72.0%	75.8%	78.2%	80.6%	100.0%
05/31/2024	822	24.8%	39.3%	48.2%	57.8%	66.9%	72.3%	77.3%	80.3%	82.5%	84.9%	100.0%
04/30/2024	779	21.7%	34.4%	44.8%	53.8%	60.7%	67.9%	73.4%	77.5%	80.7%	82.9%	100.0%
03/31/2024	795	23.3%	36.2%	47.7%	60.8%	73.0%	78.1%	82.1%	84.8%	88.4%	91.4%	100.0%
02/29/2024	1,080	35.1%	52.6%	65.5%	74.4%	80.3%	85.4%	90.0%	91.9%	93.5%	94.1%	100.0%
01/31/2024	1,505	47.2%	64.9%	73.8%	80.8%	84.5%	89.0%	91.5%	93.2%	94.3%	94.8%	100.0%
12/31/2023	1,174	42.8%	60.1%	71.9%	80.2%	86.7%	89.4%	91.4%	92.1%	93.0%	93.4%	100.0%
11/30/2023	963	37.3%	53.9%	74.7%	84.6%	87.7%	90.1%	91.1%	92.3%	92.8%	93.7%	100.0%
10/31/2023	875	28.2%	44.5%	66.5%	78.9%	83.1%	85.0%	87.0%	88.1%	89.0%	89.8%	100.0%
09/30/2023	1,064	23.6%	39.4%	57.0%	69.6%	76.4%	79.7%	82.8%	83.9%	85.4%	86.1%	100.0%
08/31/2023	1,069	39.2%	55.5%	68.7%	78.5%	84.0%	87.1%	89.2%	90.5%	90.9%	91.8%	100.0%
07/31/2023	1,157	44.0%	60.2%	76.9%	86.2%	89.5%	91.4%	92.7%	93.2%	94.1%	94.6%	100.0%
06/30/2023	1,061	43.7%	64.1%	78.4%	86.1%	88.9%	90.5%	91.5%	92.7%	93.4%	94.3%	100.0%

05/31/2023	733	27.4%	44.5%	61.5%	73.1%	78.6%	82.1%	84.0%	85.5%	86.8%	88.1%	100.0%
04/30/2023	716	30.6%	49.6%	63.0%	70.3%	75.1%	79.6%	81.6%	83.8%	85.3%	87.0%	100.0%
03/31/2023	935	24.8%	39.4%	55.0%	65.0%	71.9%	77.1%	80.5%	83.1%	84.9%	87.3%	100.0%
02/28/2023	1,065	29.4%	45.8%	60.2%	70.4%	77.2%	82.2%	84.9%	86.4%	87.3%	87.8%	100.0%
01/31/2023	1,216	41.0%	61.0%	72.3%	80.5%	84.7%	87.3%	89.1%	90.1%	90.9%	91.5%	100.0%
12/31/2022	1,090	35.6%	50.6%	64.3%	73.7%	79.5%	82.0%	83.5%	85.7%	86.5%	88.1%	100.0%
11/30/2022	782	34.3%	50.5%	64.1%	72.8%	78.4%	82.1%	83.9%	84.5%	85.4%	86.2%	100.0%
10/31/2022	686	28.7%	42.6%	53.8%	61.5%	65.7%	69.0%	71.1%	73.3%	74.6%	76.2%	100.0%
09/30/2022	619	21.8%	36.8%	51.4%	58.2%	62.8%	66.7%	69.8%	72.7%	75.9%	78.2%	100.0%
08/31/2022	927	36.4%	48.3%	60.0%	67.4%	73.7%	78.4%	81.4%	83.6%	85.7%	86.6%	100.0%
07/31/2022	833	35.5%	50.2%	63.7%	73.2%	79.0%	82.6%	84.0%	84.8%	85.2%	86.1%	100.0%
06/30/2022	673	34.5%	43.7%	53.5%	59.1%	64.6%	67.6%	70.6%	73.3%	74.9%	77.0%	100.0%
05/31/2022	577	24.8%	39.9%	51.1%	57.7%	61.4%	63.1%	64.5%	65.7%	67.1%	67.9%	100.0%
04/30/2022	727	22.3%	30.1%	36.2%	41.3%	47.3%	51.3%	54.2%	56.8%	59.1%	60.9%	100.0%
03/31/2022	922	19.5%	23.5%	27.7%	31.3%	34.8%	38.0%	44.5%	51.4%	57.6%	63.0%	100.0%
02/28/2022	985	27.1%	33.8%	37.8%	41.2%	44.7%	48.3%	51.0%	52.6%	54.2%	55.9%	100.0%
01/31/2022	1,091	44.9%	54.4%	58.4%	62.3%	64.8%	66.9%	69.4%	70.2%	71.2%	72.2%	100.0%
12/31/2021	840	25.6%	33.6%	36.8%	41.0%	43.2%	45.2%	47.6%	48.8%	50.2%	51.3%	100.0%
11/30/2021	641	22.3%	25.0%	27.8%	29.5%	30.6%	31.5%	32.9%	34.9%	35.9%	37.8%	100.0%
10/31/2021	670	21.0%	24.0%	26.1%	27.5%	31.0%	33.3%	35.8%	37.5%	39.9%	40.7%	100.0%
09/30/2021	726	23.8%	28.5%	31.3%	33.9%	36.6%	38.8%	41.0%	43.4%	46.0%	49.2%	100.0%
08/31/2021	852	15.3%	23.9%	31.1%	37.1%	43.4%	49.9%	55.5%	59.7%	62.3%	64.3%	100.0%
07/31/2021	795	14.6%	24.0%	36.2%	50.3%	55.8%	59.6%	62.4%	63.3%	64.5%	66.2%	100.0%
06/30/2021	2,249	77.4%	80.1%	81.1%	82.3%	82.8%	83.5%	84.0%	85.0%	85.7%	86.7%	100.0%
05/31/2021	2,925	79.7%	81.8%	82.8%	83.7%	84.8%	85.5%	86.1%	86.7%	87.1%	87.6%	100.0%
04/30/2021	2,114	70.5%	74.3%	76.3%	77.1%	77.7%	78.7%	79.6%	80.0%	80.9%	81.5%	100.0%
03/31/2021	1,714	40.4%	45.6%	48.5%	51.6%	54.0%	56.2%	58.6%	61.5%	64.2%	66.6%	100.0%
02/28/2021	1,761	48.2%	55.6%	59.3%	62.9%	66.2%	68.8%	71.1%	72.7%	74.6%	75.6%	100.0%
01/31/2021	1,994	54.4%	63.4%	67.1%	69.8%	72.8%	75.3%	77.1%	79.6%	81.3%	82.4%	100.0%

* First Payment Promptness -% of all first payments made within 14/21 days (14 days if a waiting week ((ww)) is required, and 21 days if no waiting week ((ww)) is required) after the compensable week./ UIPL-21-04

Created: March 29, 2004 Updated: May 29, 2025

Employment and Training Administration

U.S. Department of Labor | Frances Perkins Building, 200 Constitution Ave NW, Washington, DC 20210

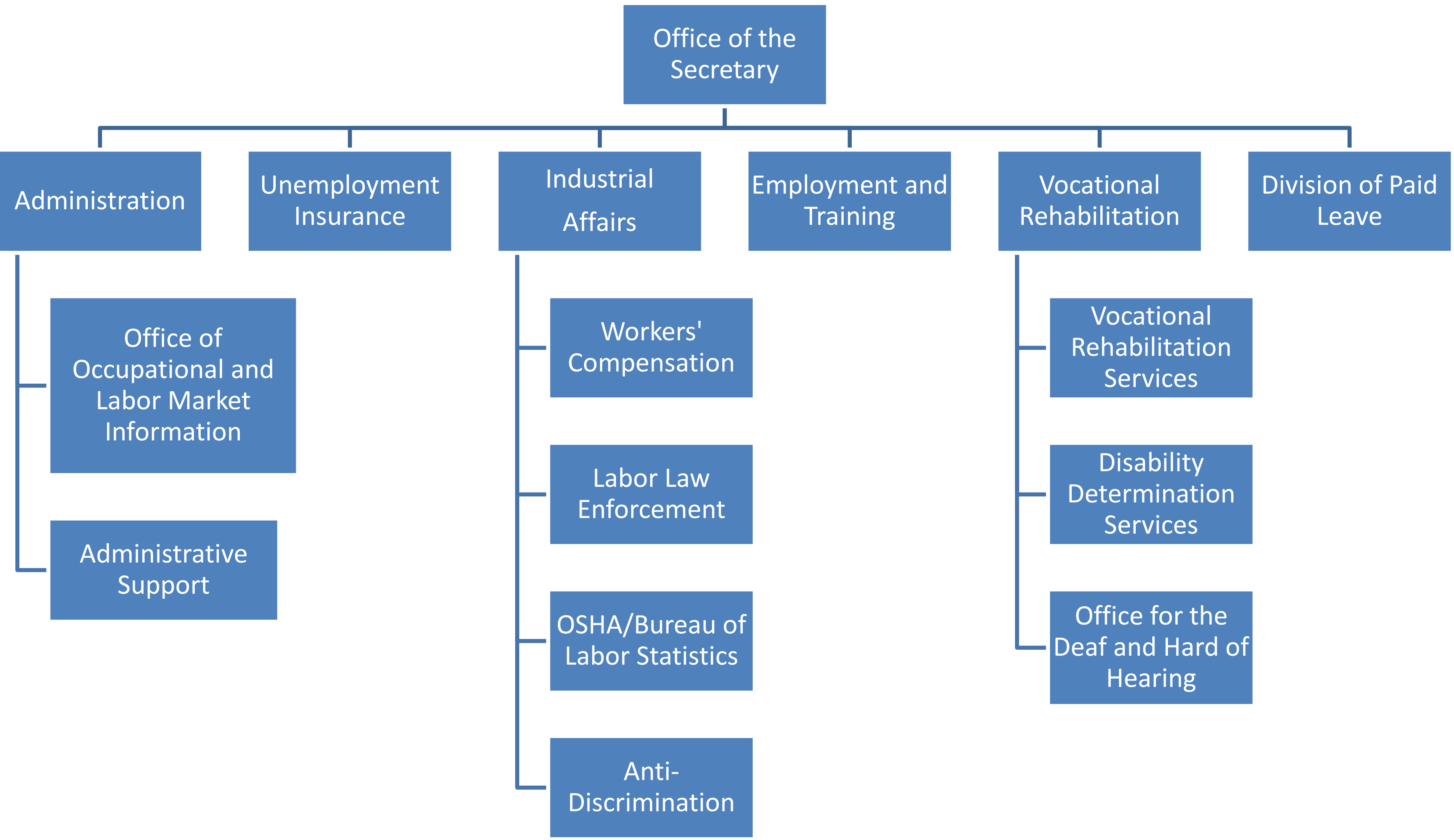
www.doleta.gov | Telephone: 1-877-US-2JOBS | TTY | Fax: 202-693-2726 | Contact Us

DELAWARE DEPARTMENT OF LABOR

FY26 Joint Finance Committee Hearing

Wednesday, February 12, 2025

DOL Organization

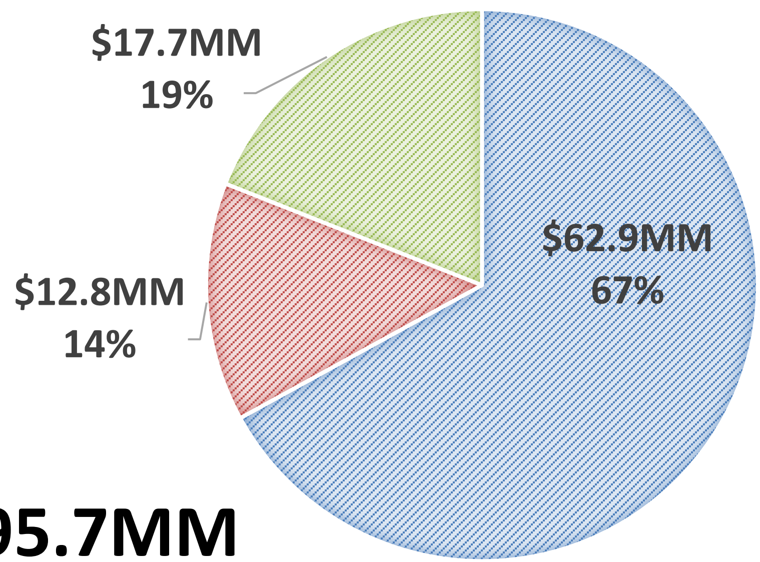


DELAWARE DEPARTMENT OF LABOR

DOL Funding Snapshot

DOL FUNDING SOURCE

Federal (non ARPA) GF ASF



$95.7MM

ARPA Funds Provided to DOL for various Unemployment and Workforce Projects

$305,032,866.45

UI Trust Fund Balance

$6,428,470.31

Worker's Compensation Fund

Coming Soon….

Paid Family Leave Fund

$1.7M

FY24 Contributions to the General Fund

$381,802

FY24 Wages Collected for Workers

DELAWARE DEPARTMENT OF LABOR

Office of the Secretary
Office of Administration

Mission: To provide accurate, timely, and professional support services to the Divisions to assist them in achieving their goals.

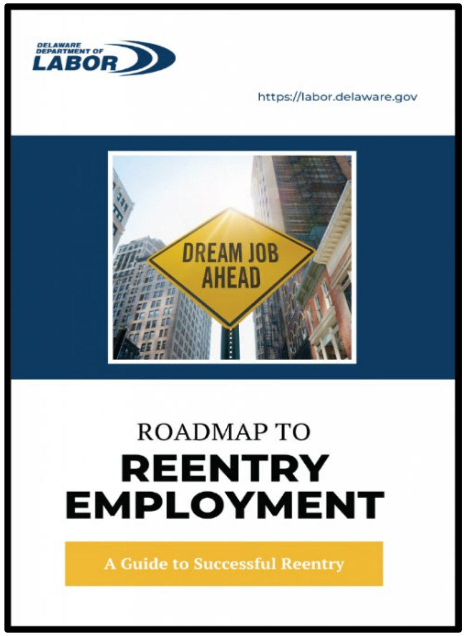
On the Move

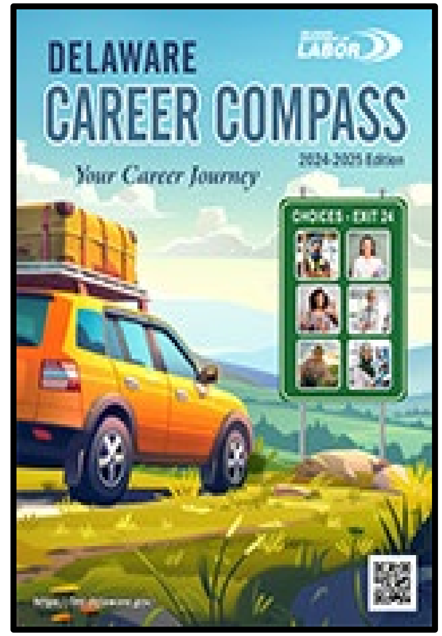
- 8 Leased Facilities with 3 expiring within next two years
- Planned moves accommodate growth in Kent and Sussex

FY26 Budget Requests:

- 1 FTE Internal Auditor Manager to support all the Divisions
  - Focus on Unemployment Insurance and Paid Family Leave

Office of Occupational & Labor Market Information





Mission: To provide accurate, timely, and professional support services to the Divisions to assist them in achieving their goals.

OOLMI is the key source for information about labor market conditions throughout DE, producing reports on the industrial and occupational structure of the labor market including supply-demand analysis and employment projections.

More at lmi.delaware.gov

DELAWARE DEPARTMENT OF LABOR

Division of Unemployment Insurance (UI)

Mission: To minimize the impact that unemployment has on the individual, their family, and community through temporary financial assistance and connection to reemployment resources.

- **Business Transformation and System Modernization**
  - $60M ARPA Investment.
- **Reclassification requests with DHR**
- **Collection of Technology and Operation Fund**

DELAWARE DEPARTMENT OF LABOR

UI Performance Measure High Priority

What is measured?

- ✓ USDOL has several measures for Unemployment Insurance that measure both quality and timeliness for benefits, integrity (overpayments/fraud), appeals, and tax.

High Priority Measure for UI?

Measure	FY24 Actual	FY25 Goal	FY26 Recommended
% of UI claims first payments made timely	63.9	80	87

DELAWARE DEPARTMENT OF LABOR

Division of Paid Leave

- *Mission*: To provide access to paid parental leave, medical, and family caregiving leave benefits for eligible Delaware workers.
- **Continued hiring and outsourcing services**
  - 26 Positions provided to DOL
  - Infosys and CAI (outsourced system vendor and project management)
  - Call Experts and AB&C (call center support and marketing)
- **Opt-in/Opt-out completed**
  - Over 200 employers voluntarily enrolled
  - Over 500 employers opted for private plans
  - About 90 employers opted to self-insure
- **General Registration (ongoing)**
  - Over 5,000 employers have registered in LaborFirst
  - 88% registered with no assistance

DELAWARE DEPARTMENT OF LABOR

Division of Industrial Affairs (IA)

Mission: To foster, promote, and develop the welfare of the wage earners of the state of Delaware, to improve their working conditions, and to advance their opportunities for profitable employment.

- **Business Transformation and System Modernization**
- **Expansion in Sussex County**

FY26 Budget Requests:

- Annualization of a portion of a position granted in FY25-Manager of Application Support who will be key in modernization efforts.
- 3 FTEs to support Contractor Registration (ASF funded)
- Overall ASF Spending Authority Increases
- Establishment of a new ASF budget line

DELAWARE DEPARTMENT OF LABOR

IA Performance Measure High Priority

What is measured?

- ✓ Generally, timeliness in resolutions for complaints and violations

High Priority Measure for IA?

Measure	FY24 Actual	FY25 Goal	FY26 Recommended
# of Days to Resolve Discrimination Claims	196	180	180

DELAWARE DEPARTMENT OF LABOR

Division of Employment and Training (DET)

Mission: To provide services which enable employers and job seekers to make informed employment and training choices leading to employment.

- **Joblink.Delaware.Gov for employers and career changers**
  - Post jobs
  - Post resumes
  - Find training and resources
  - Job fairs
- **Investments of over $10M in education and training for over 3,700 individuals**.
  - Top Industries: Healthcare, Transportation, Social Services, IT, and Finance/Accounting.
  - Meeting federal performance standards
- **APEX benefitting from State Funds**
  - Over 5,600 justice involved individuals outreached
  - 72 Pardons granted, 141 Expungements granted
  - 80 training vouchers for post secondary education
  - Over 500 supportive service provided
- Budget Requests:
  - **5 Employment Service Specialists funded with federal funds**

    Reclassifying vacant positions within DOL to meet this need.

DELAWARE DEPARTMENT OF LABOR

DET Performance Measure High Priority

What is measured?

- ✓ USDOL has several measures for Division of Employment and Training that measure the effectiveness of the services provided and connection to the local labor economy and employers' needs.

High Priority Measure for DET?

Measure	FY24 Actual	FY25 Goal	FY26 Recommended
% Credential Attainment	68.7	68.0	68.5

DELAWARE DEPARTMENT OF LABOR

Division of Vocational Rehabilitation (VR)

Mission: To provide individualized services to employers and people with disabilities, developing career pathways that link qualified employees to jobs, resulting in greater independence and a more inclusive workplace.

- Served 4,659 Individuals in FY24
  - Ranked 7th in the U.S. for credential attainment
- 17% growth in serving students with disabilities.
- 26% of DE students with disabilities participated in VR pre-employment transition services
- Budget Requests:
  - **4 Vocational Rehabilitation Counselors funded with Federal Funds to support pre-employment transition services**

Reclassifying vacant positions within DOL to meet this need.

DELAWARE DEPARTMENT OF LABOR

DVR Performance Measure High Priority

What is measured?

✓ USDOE has several measures for Division of Vocational Rehabilitation that measure the effectiveness of the services provided and connection to the local labor economy and employers' needs.

High Priority Measure for DVR?

Measure	FY24 Actual	FY25 Goal	FY26 Recommended
Employment rate (%) second quarter after exit	51	52	53

DELAWARE DEPARTMENT OF LABOR

Vacancies

- Initial Review: 28 budgeted positions vacant for 3 FYs.
  - 25 in Unemployment
  - 0 Generally Funded Positions
- Current Status
  - 9 filled
  - 4 in recruitment
  - 15 part of request for reclassification
- 87 total vacancies as of 01/24/2025 (excludes positions above)
  - 9 in Administration
  - 9 in Paid Family Leave
  - 10 in Industrial Affairs
  - 14 in Employment and Training
  - 21 in Vocational Rehabilitation
  - 24 in Unemployment Insurance

Meyer Administration Values

INTEGRITY

Actions speak louder than words - actions build trust. We will lead with transparency and accountability to ensure every decision serves the public good.

EFFICIENCY

Government should work smarter, not harder. We will eliminate waste, streamline services, and prioritize execution over excuses.

COLLABORATION

Lasting change requires teamwork. We will break down silos, build strong partnerships, and deliver solutions that work.

Questions?

About Delaware LaborFirst

What is LaborFirst?

LaborFirst is a unified enterprise system developed by the Delaware Department of Labor to modernize and streamline the Divisions of Paid Leave and Unemployment Insurance. The platform aims to simplify key processes and improve system integration, making it easier to serve the people of Delaware now and in the future.

What does it mean for me?

LaborFirst is a new, user-friendly portal that consolidates all your Delaware Paid Leave and Unemployment Insurance processes in one place. Currently, it allows users to manage Paid Leave requests, with plans to expand to Unemployment Insurance services later this year. This portal is designed to make it easier and more efficient for you to access and manage services.

What have we done so far?

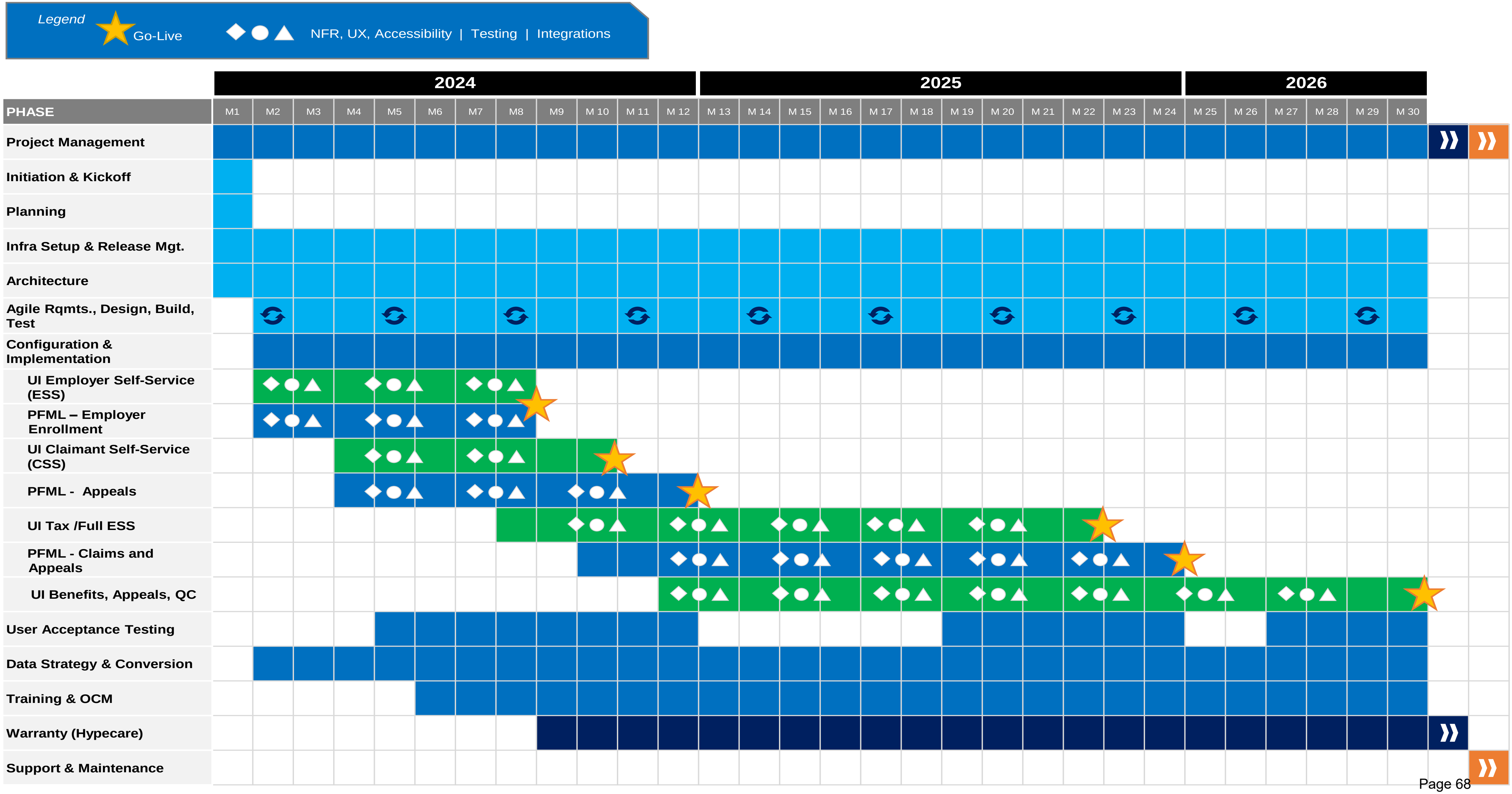
- January 2024 – The LaborFirst project began with the Paid Leave Kick Off
- September 2024 – The LaborFirst website launched and the LaborFirst Portal opened for registration
- October 2024 – Unemployment Insurance Kick Off
- December 2024 – Appeals and Complaints available for Paid Leave
- February 2025 – Waivers and Reclassifications available for Paid Leave
- April 2025 – Wage and Hour Reporting for Paid Leave

What's Next in LaborFirst

- Department of Unemployment Insurance – Benefits and Appeals
- Department of Unemployment Insurance – Tax Reporting
- Department of Paid Leave – Claims, Appeals, and Reports

Project Timeline

Appendix G: Project timeline provided to JLOSC staff on May 14, 2024



2020, incorporating business related taxes such as licensing fees, gross receipts taxes, commodities taxes such as alcohol and cigarettes, and so-called "Trust Fund Taxes" which are taxes due to the state that are collected through third parties such as personal income tax withholding, realty transfer taxes, lodging taxes and public utility taxes. In late 2022, Release 2 went live for Delaware's Personal Income Tax. As a result, all estimated, final, and extension returns for Personal Income Tax can be filed through Delaware's tax portal and are administered within IRAS. Release 3 will initiate administration for Delaware's new marijuana tax as well as convert processing of corporate and other business income taxes to the modernized system. These remaining updates will occur in a series of releases during 2024 and 2025.

INDEPENDENT AUDIT

The accounting firm of CliftonLarsonAllen, LLP (CLA) has audited the State's basic financial statements for the fiscal year ended June 30, 2023. As a result of that audit, CLA has issued an unmodified opinion with respect to the State's basic financial statements, except for the Unemployment Insurance (UI) Trust Fund and Business-Type Activities (of which the UI Trust Fund is a component) for which CLA has issued a disclaimer of opinion.

As a result of substantial employee turnover at the Delaware Department of Labor's Division of Unemployment Insurance (DOLUI), significant internal control deficiencies were identified with respect to the Division. This, in combination with an antiquated financial system, resulted in the failure to reconcile and provide detail reports supporting DOLUI's Fiscal Year 2023 financial statements. The UI Trust Fund is a proprietary fund and its systems are separate from the state's financial accounting systems. Data retrieved from DOLUI's management system was unable to be reconciled and information provided to the Delaware Department of Finance's Division of Accounting (DOA) was incomplete. DOA is currently assisting DOLUI to overcome and address its internal control deficiencies and correct its flawed data for future years.

The State believes the balance of cash held in escrow by the US Treasury for the UI Trust Fund provides overall assurance of the financial standing of the UI Trust Fund. Based on U.S. Department of Labor (USDOL) Division of Fiscal and Actuarial Services reporting, Delaware's UI Trust Fund balances currently stand at 140% of recommended reserve ratios. By way of comparison, from 2014 through 2019, Delaware's UI Trust Fund balances averaged just 43% of recommended reserve ratios. The substantial improvement in reserve ratios since 2019 is due to the allowable use of Coronavirus Relief Fund proceeds under the CARES Act to cover COVID-19 related claims combined with healthy UI tax collections throughout the pandemic. In addition, the State has allocated millions in American Rescue Plan Act (ARPA) funds and other state funds to modernize the DOLUI's management systems including its financial systems. These investments, in coordination with assistance provided by DOA, are oriented toward assuring precise financial reporting and accuracy in the years ahead.

CLA's report on the basic financial statements has been included in the financial section of this ACFR.

The State Auditor of Accounts performs periodic financial and compliance audits of the various State departments, agencies and institutions of higher education and has primary responsibility for conducting audits under the Office of Management and Budget Uniform Grant

Guidance. Results of these audits may be found in separately issued audit reports and may be obtained by contacting the Office of Auditor of Accounts, Townsend Building, 401 Federal Street, Dover, Delaware 19901.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the State of Delaware for its ACFR for the fiscal year ended June 30, 2022. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish a timely, easily readable, and efficiently organized annual comprehensive financial report that conforms to program standards. The report must comply with both generally accepted accounting principles and all applicable legal requirements.

ACKNOWLEDGEMENTS

The Department of Finance takes great pride in the preparation of this Annual Comprehensive Financial Report. I wish to express my sincere appreciation to the many individuals whose dedicated efforts have made this report possible. This report could not have been accomplished without the professionalism and dedication demonstrated by the Division of Accounting and the financial and management personnel of each State agency, component units, and all other organizations within the reporting entity. This report is also available on the internet at: https://accounting.delaware.gov/reports-transparency.

Sincerely,

Richard J Geisenberger

Richard J. Geisenberger
Secretary of Finance

SPECIAL REPORT:
DELAWARE UNEMPLOYMENT COMPENSATION FUND

Delaware Unemployment Compensation Fund - Background

The DUCF is a proprietary fund* managed by DOLUI containing employer and grant contributions to Delaware's unemployment insurance program. Thousands of Delaware employers contribute to this fund, which pays out unemployment benefits to Delawareans every week. As of June 30, 2023, this fund had cash assets of approximately $390 million.

The DOLUI DUCF is audited at the ACFR Proprietary Fund level by CLA. Unlike the financial statements for the Delaware State Lottery and the Delaware Department of Transportation, which are both proprietary funds, DOLUI DUCF does not produce basic audited financial statements with note disclosures in accordance with Government Auditing Standards*.

Since at least fiscal year 2020, Department of Labor leadership has enlisted the Delaware Department of Finance (DOF) and Division of Accounting (DOA) to compile a trial balance* in accordance with United States Generally Accepted Accounting Principles*. This includes creating accrual basis* entries for the DOLUI provided cash basis* trial balance.

We consider DOF to be an extension of DOLUI for the preparation of financial statements for the ACFR. Since DOF is part of the internal control structure for DOLUI, it has a duty to fully disclose relevant information that has a material effect on financial statements. When taken as a whole, DOLUI management shall ensure a complete reflection of any fiscal year's financial statements.

Recent ACFR History

CLA, the independent contractor hired to complete the audit of the ACFR, issued findings* on the financial reporting of DOLUI for each fiscal year since 2020. The findings are in the State of Delaware's Federal Uniform Guidance audit for each year, and are classified as either material weaknesses* or significant deficiencies* in internal controls* over financial reporting during fiscal years 2020-2022. The findings for each year include:

> ***2020-01 – Audit Adjustments – Material Weaknesses:*** *Material misstatements which required adjustment and were identified after the records were provided for audit. These included entries related to various accounts including Intergovernmental Receivables, Claims Payable, Due to Other Governments, and Federal Grant Revenue.*
>
> ***2020-02 and 2021-01 – UI Cash – Significant Deficiencies:*** *DOL's reconciled book balance on the bank reconciliation did not agree to the balance recorded in the general ledger.*
>
> ***2022-01 – Account Reconciliations – Material Weaknesses:*** *DOL did not have control properly implemented to ensure that accounts were reconciled timely, and balances were recorded accurately.*

> ***2022-02 – Allowance for Doubtful Accounts – Significant Deficiencies:*** *DOL did not have a documented methodology or understanding of the methodology used in determining the allowance for doubtful accounts for accounts receivable and taxes receivable.*

The Department of Labor, Department of Finance, and Division of Accounting were aware of these findings as they were published. In response, the Division of Accounting instituted a Corrective Action Plan* for DOLUI with a planned completion date of June 30, 2021. Through the course of our inquiry, AOA found that the Plan ultimately did not rectify the root causes of the ACFR findings.

An outside CPA firm was brought in to assist DOLUI in April 2023. AOA was notified of that firm's concerns with significant internal control deficiencies in January 2024.

Internal Systems

While most State entities use the centralized First State Financials System (FSF)* to record financial transactions, DOLUI employs several separate and disconnected systems. These include Microsoft Dynamics, which manages accounting trial balances, and Mainframe, the database for recording transactions between DOLUI and Delaware employers. Additionally, DOLUI manages activity across multiple bank accounts and a U.S. Department of Labor-held trust fund. None of these systems are integrated with each other or with FSF, leaving DOLUI solely responsible for maintaining databases outside of the State of Delaware Information Technology Network.

Furthermore, within DOLUI, internal procedures dictate that lower-level accounting staff must maintain records of daily tax collections and benefit payments in a Microsoft Excel spreadsheet. To incorporate these records, staff are expected to compile monthly proposed accounting journal entries*, which are then presented to management for review before being entered into Microsoft Dynamics.

Separately, the DOA has been responsible for generating year-end closing entries* for Accounts Payable and Accounts Receivable for DUCF since at least 2020. However, these entries were not shared with DOLUI management and therefore were not entered into Microsoft Dynamics. As a result, the trial balance of DUCF did not agree with the financial statements presented in the State's ACFR for fiscal year ending June 30, 2022. This left two independent CPA firms hired to assist DOLUI in 2023 with incomplete records from the previous year. Consequently, the beginning balances for the fiscal year starting on July 1, 2022, were inaccurately reported.

Accounting Problems Within the Unemployment Division

Serious accounting issues within the Unemployment Division had been mounting over the years as highlighted in the 2020-22 ACFRs. However, the situation worsened in 2023. Throughout the year, the DOLUI Director hired several new managers tasked with overseeing accounting activities related to the DUCF. Unfortunately, these new hires did not receive proper training in their accounting oversight job functions. Consequently, in April and June of 2023, respectively, the Santora CPA Group and Belfint, Lyons & Shuman, P.A. were contracted to provide accounting services within the Division.

During this time, accounting staff within the Division continued preparing monthly accounting journal entries. These entries outlined activities reflected in bank statements, consolidating daily transactions such as employer contributions, grants received, employee claims, and employer refunds. These transactions amounted to tens of millions of dollars monthly. According to the protocols outlined in DOLUI internal procedures, the entries required review, approval, and official entry by management, which did not occur.

AOA learned that despite management receiving the proposed journal entries, management failed to conduct the required review. Consequently, no accounting journal entries for DUCF were officially recorded in any database for the entirety of fiscal year 2023 through December 31, 2023, for fiscal year 2024.

Management contributed to a critical accounting situation in the months and years preceding the current fiscal year. Firstly, they neglected to adhere to established policies and procedures designed to govern accounting activities within DOLUI. DOLUI policies outline the necessary steps for staff to generate valid accounting entries, but AOA determined the lack of proper oversight resulted in the breakdown of control activities. Secondly, although external CPA firms were eventually enlisted to aid with accounting functions, AOA maintains that management did not adequately supervise the daily operations of these vendors. With closer monitoring, the extent of the issues within DOLUI might have been discernible earlier.

Chain of Events – ACFR Delayed

In December 2023, Santora CPA Group made DOLUI leadership aware of multiple deficiencies in the Division's internal control structure that the firm had observed in its nine months of work. This information was formalized in a letter received by DOLUI, which met with all concerned parties. DOA requested an ACFR filing extension. In addition, DOA contracted with CPA firm BDO to address the identified deficiencies and develop an auditable trial balance with a purchase order for $500,000.

AOA planned an inquiry designed to gain an understanding of DOLUI's internal controls, processes and procedures to form recommendations. AOA arrived onsite to begin the inquiry on January 9, 2024. After arriving at DOLUI, AOA auditors observed that DOLUI management was preoccupied with a long-term project to modernize its systems, resulting in limited availability to engage with AOA representatives.

AOA monitored the progress of each independent accounting firm as they worked to create a functional trial balance for the DOLUI for the fiscal year ending June 30, 2023. Additionally, AOA auditors conducted a trial balance simulation using journal entries prepared by DOLUI staff. AOA's data was then compared with data from CPA firms Santora and BDO. AOA determined that the CPA firms had relied on summary data generated from bank statements and Mainframe system to generate journal entries for a simulated trial balance. The result of this exercise was that none of the CPA firms were able to start with a beginning balance that equaled the prior year's financial statements as reported in the ACFR. In addition, none of the CPA firms were able to obtain detailed information that supported the summary reports from Mainframe or details of daily deposits and disbursements from all bank accounts held.

BDO completed its own version of the cash-basis trial balance of DOLUI on February 27 and presented it to DOA. DOA performed its work regarding year-end adjustments to complete a full-accrual basis of accounting and submitted it to CLA on March 5, 2024.

On March 7, 2024, CLA determined the DOLUI DUCF unauditable.

100 client server applications. IRAS implementation is designed to fully modernize DOR's process systems to create a web-based, real-time, and integrated user experience that automates processing capabilities, optimizes the efficiency and effectiveness of DOR staff, and strengthens security and internal controls. IRAS will improve DOR's ability to mitigate fraud and will increase revenue with new audit programs and better technology to assist with the collection of delinquent taxes. The project will also create numerous opportunities for improved efficiency and taxpayer service through collaboration with other state and local agencies.

Governor Carney and the General Assembly approved funding for the project in the Fiscal Year 2020 budget and a contract was awarded in July 2019. Release 1 went live in late 2020, incorporating business related taxes such as licensing fees, gross receipts taxes, commodities taxes such as alcohol and cigarettes, and so-called "Trust Fund Taxes" which are taxes due to the state that are collected through third parties such as personal income tax withholding, realty transfer taxes, lodging taxes and public utility taxes. In late 2022, Release 2 went live for Delaware's Personal Income Tax. As a result, all estimated, final, and extension returns for Personal Income Tax can be filed through Delaware's tax portal and are administered within IRAS. Release 3 will initiate administration for Delaware's new marijuana tax as well as convert processing of corporate and other business income taxes to the modernized system. These remaining updates will occur in a series of releases during 2024 and 2025.

INDEPENDENT AUDIT

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The Delaware Department of Labor's Division of Unemployment Insurance (DOLUI) was unable to overcome the significant employee turnover, internal control deficiencies, and an antiquated financial system identified in the prior year in order to provide detail reports supporting DOLUI's Fiscal Year 2024 financial statements. The UI Trust Fund is a proprietary fund and its systems are separate from the State's financial accounting systems. Data retrieved from DOLUI's management system was unable to be reconciled and information provided to the Delaware Department of Finance's Division of Accounting (DOA) was incomplete. DOA continues to assist DOLUI to overcome and address its internal control deficiencies and correct its flawed data for future years.

The State believes the balance of cash held in escrow by the UI Treasury for the UI Trust Fund provides overall assurance of the financial standing of the UI Trust Fund. The modernization project for DOLUI's management and financial systems is underway. DOA continues to provide assistance to overcome and address its internal control deficiencies and correct its flawed data for future years. DOA assistance includes the provision of internal staff support and external support from a Certified Public Accounting firm.

CLA's report on the basic financial statements has been included in the financial section of this ACFR.

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Sincerely,

Richard J. Geisenberger
Secretary of Finance

Delaware Unemployment Compensation Fund – Background

Click here to read AOA's Special Report on the Delaware Unemployment Compensation Fund for FY23.

The DUCF is a proprietary fund* containing employer and grant contributions to Delaware's unemployment insurance program. Thousands of Delaware employers contribute to this fund, which pays out unemployment benefits to Delawareans every week. As of June 30, 2024, this fund had cash assets of approximately $360.5 million. For inclusion in the ACFR, DOLUI works with DOA to compile a trial balance* in accordance with United States Generally Accepted Accounting Principles*.

CLA, the independent contractor hired to complete the audit of the ACFR, issued findings* on the financial reporting of DOLUI for fiscal years 2020, 2021, 2022, and 2023, in addition to the disclaimer of opinion on the DUCF issued in fiscal year 2023. The findings are included in the State of Delaware's Federal Uniform Guidance audit for each year and are classified as either material weaknesses* or significant deficiencies* in internal controls* over financial reporting.

DOLUI has a proprietary fiscal structure in which the systems recording financial transactions in the DUCF are separate from First State Financials, the State of Delaware's accounting software. This structure leaves DOLUI responsible for its own oversight with little transparency to AOA.

The fiscal system used by DOLUI is obsolete and is undergoing a modernization process. This process will require full and accurate accounting records to be transferred from the outdated system to the replacement system. Beginning in 2020, internal controls and accounting practices to create those records within DOLUI broke down. As noted in the FY23 ACFR Report on Internal Control "…audit procedures identified several material misstatements to various accounts and balances that are indicative of systemic accounting and financial reporting deficiencies in internal control, which ultimately led to a disclaimer of opinion over the Unemployment Insurance Trust Fund and Business-type Activities."

Division management failed to train and oversee staff in basic accounting duties like review and approval of journal entries, bank account reconciliations, and data being recorded in relevant systems. These problems created a control environment which was easily overridden and allowed for a theft of funds from the DUCF in early 2023. Separately, the lack of accounting work led to the disclaimer of opinion on the DUCF issued in the FY23 ACFR.

Accounting Work Timeline

Prior to the issuance of the FY23 ACFR, DOLUI and DOA contracted with CPA firm BDO to create an auditable trial balance for the DUCF. This work, paid for with an initial purchase order of $500,000 of funds derived from the American Rescue Plan Act, began in December 2023. On March 7, 2024, due to a lack of detail within the trial balance produced by BDO, CLA made its decision to include a disclaimer of opinion on the DUCF. Subsequently, additional funds were allocated to the project, and the purchase order was increased to $1,270,000.

With AOA auditors on-site to observe, work continued at DOLUI to construct an auditable trial balance for FY23 and prepare internal systems for modernization. BDO completed its second draft of the FY23 trial balance in August 2024. After review, AOA determined that this trial balance was ready for the application of an Agreed-Upon Procedures* (AUP) engagement. The AUP, which is currently ongoing, engagement was meant to establish a baseline of DOLUI's FY23 accounting records for auditability and modernization purposes. The procedures for this engagement were finalized on October 4, 2024, and fieldwork began on October 8, 2024. Early in the engagement, AOA noted a prior period adjustment* of $54.1 million was made to decrease net position.

Fieldwork for the FY24 ACFR began on September 16, 2024, and DOLUI failed to present auditable records to CLA for the FY24 activity of the DUCF. In November 2024, CLA and AOA reached consensus to once again disclaim an opinion on DOLUI. In December 2024, DOA presented CLA and AOA a FY24 trial balance that included another prior period adjustment of $19.9 million to increase net position.

Both prior period adjustments were recorded in the FY2024 financial statements for DUCF within the State's ACFR, with the reasoning being the adjustments were made primarily to restate the employer overpayment accounts.

Forensic Accounting Engagement Timeline

In January 2023, accounting records at DOLUI indicate that an employee overrode internal controls relating to Employers at DOLUI. Subsequently, that employee directed staff to create two fraudulent employer refund checks for $86,827.31 on January 17, 2023, and $94,357.37 on March 16.

Between March 31 and April 2, 2023, DOL Human Resources was made aware of the fraudulent checks and placed that employee on Administrative Leave. Subsequently, DOL reported the suspected fraud to the Delaware State Police on April 6, 2023. The State Police conducted an investigation but did not interview the suspected employee due to their passing on April 3, 2023.

In response to the theft, DOL and AOA contracted Public Accounting Firm Belfint Lyons & Shuman P.A., who began fieldwork for a forensic accounting engagement on July 17, 2023. In late 2023, when AOA became aware of the broad problems in internal control at DOLUI, BLS was instructed to pause fieldwork. Fieldwork resumed on April 25, 2024, and BLS presented a draft report to DOL and AOA in December 2024.

The purpose of this forensic accounting engagement was to find any potential additional misappropriations and to identify internal control weaknesses at DOLUI. In order to achieve these objectives, auditors examined activities within DOLUI Employer Contributions Operations in the time period of February 4, 2019, through April 4, 2023.

SINGLE AUDIT

REPORT SUMMARY FISCAL YEARS ENDED JUNE 30, 2024

KEY INFORMATION AND FINDINGS

CliftonLarsonAllen, LLP (CLA) issued its opinions on the State of Delaware Annual Uniform Guidance Single Audit Report as of and for the year ended June 30, 2024. CLA expressed one disclaimer opinion, eight qualified opinions, and eight unmodified opinions on the seventeen major federal programs. CLA issued a disclaimer opinion on Unemployment Insurance because CLA was unable to determine whether the State complied with the requirements applicable to Unemployment Insurance. CLA was unable to obtain audit evidence to support the State's compliance with eligibility, special tests, and reporting requirements applicable to Unemployment Insurance. CLA was not able to test and/or performed testing that resulted in mostly material weaknesses but also included significant deficiencies and compliance findings.

CLA issued a qualified opinion on the SEFA (the Schedule) expenditures for Unemployment Insurance because they were unable to determine whether further audit adjustments may have been necessary in respect to the Unemployment Fund expenditures. The State's Department of Labor was unable to provide sufficient appropriate audit evidence for the expenditures of the Unemployment Fund. CLA issued an unmodified opinion on all other expenditures.

Findings include: 15 material weaknesses, 12 significant deficiencies, and 26 compliance related observations across 5 Programs. Of the 28 Findings in the FY24 report, 16 are identified as repeat Findings from 2023, and one finding (2024-001) has persisted for three consecutive years.

FINDING TYPES BY AGENCY:

	Material Weaknesses	Significant Deficiencies	Compliance
Domestic Violence Coordinating Council	0	1	1
Department of Labor	6	4	9
Department of Health and Social Services	7	5	12
Delaware Emergency Management Agency	0	2	2
Office of the Governor	2	0	2
Totals	15	12	26