

## BEFORE THE DELAWARE STATE FIRE PREVENTION COMMISSION

In re: Delmar Fire Company Audit

### ORDER

At its meeting on August 14, 2015, the Delaware State Fire Prevention Commission received a report from its Audit Report Compliance Committee, indicating Delmar Fire Company's annual audit was submitted out of time. Pursuant to its statutory power found at 16 *Del. C.* § 6608(a), the Commission has established regulations pertaining to its review of company audits. Pursuant to that regulation, number 708, the Commission scheduled this matter for a hearing to give Delmar Fire Company an opportunity to present an established written corrective action plan and determine whether further action or sanctions for non-compliance are warranted. Pursuant to due notice, Delmar Fire Company appeared for its hearing at the Commission's meeting on September 21, 2015 *pro se*. Patricia Davis Oliva, Deputy Attorney General, advised the Commission.

### Summary of the Evidence

Robert Thompson, President of Delmar Fire Company appeared at the hearing and testified on behalf of the Company. After being sworn, Mr. Thompson testified that the Company is, unfortunately, at the mercy of its CPA. Currently, the Company uses PKS and met with them in March of this year. Mr. Thompson promised that the minute the audit is received and in the hands of the Company, he will immediately turn it over to the Commission.

### Findings of Fact and Conclusions of Law

Each fire company is required to submit an annual audit for review to the Commission, pursuant to 16 *Del. C.* § 6608(a). Pursuant to this same Section, the Commission is empowered to promulgate regulations governing the audit process, including “specifying the required types of audits, the reporting periods, procedures for reviewing the audits and the processes to be followed in the event a company fails to submit or submits an inadequate audits.” Moreover, the statute provides that the Commission “shall have the authority, after a hearing, to impose a civil penalty not to exceed \$100 against any volunteer fire and ambulance companies . . . that fails to comply with any regulation promulgated.” 16 *Del. C.* § 6608(b).

Here, Delmar Fire Company submitted its report 13 days past the deadline. The Commission may, pursuant to its regulations, impose a fine of 1300 dollars. However, in this case, the Commission recognizes that the Company made every effort to comply with the Commission’s deadline, but was hamstrung by the CPA. In light of this, the Commission recognizes the mitigating factor outside of the control of the Company and reduces the fine by one-half. Accordingly, Delmar Fire Company shall pay a fine of \$650.

IT IS SO ORDERED this 20<sup>th</sup> day of October, 2015.

David J. Roberts (Voted NO)  
David J. Roberts, Chairman

Alan Robinson, Jr. (VOTED NO)  
Alan Robinson, Jr., Vice Chairman

Tom Dicristofaro  
Tom Dicristofaro

Lynn Truitt  
Lynn Truitt

Marvin Sharp  
Marvin Sharp

Ron Marvel  
Ron Marvel

Anthony Guzzo  
Anthony Guzzo