

BEFORE THE DELAWARE STATE FIRE PREVENTION COMMISSION

In Re: MID SUSSEX RESCUE)
SQUAD, INC.)
) **Case No.: 2319**
)

ORDER

WHEREAS, the Delaware State Fire Prevention Commission (the “Commission”) has the authority, after consulting with the State Auditor of Accounts (the “State Auditor”), to require additional audits and enforce compliance with any regulation or order relating to financial audits of any volunteer fire and ambulance company, including Mid Sussex Rescue Squad, Inc. (“MSRS”). *See 16 Del. C. § 6608(c)*

WHEREAS, Section 6608(c)(1) provides further that the Commission may require an organization to procure the services of one or more Delaware-certified public accountants to audit the organization’s accounts for any fiscal year or years as the Commission may deem appropriate, with the costs to be paid by the organization, and that if the organization fails to secure the services of a qualified accountant within thirty (30) days following any request made pursuant to Section 6608, the Commission shall authorize the State Auditor to procure a certified public accountant to perform the audit and assess the costs to such organization.

WHEREAS, the State Auditor shall determine the scope and procedures for any audit ordered pursuant to Section 6608(c)(1).

WHEREAS, the Commission may issue subpoenas for documents, physical evidence or any other source of evidence needed during an investigation of a complaint made to the Commission. *See 16 Del. C. § 6604(6)*.

WHEREAS, the Commission staff received information regarding allegations of potential

financial impropriety pertaining to MSRS funds, and as a result, Commission staff have consulted with the State Auditor pertaining to the potential audit of MSRS pursuant to Section 6608(c).

WHEREAS, on July 18, 2023, the Commission considered the information provided to it relating to the allegations of financial impropriety and consulted with the State Auditor pertaining to same and the scope and procedures of an audit under Section 6608(c).

NOW, THEREFORE, IT IS ORDERED this July 18, 2023, it is hereby ordered:

1. Within thirty (30) days from service of this Order, MSRS shall procure, at its expense, the services of or more Delaware-certified public accountants to provide a full audit the organization's accounts for the period of January 1, 2017 through December 31, 2022. MSRS shall promptly notify the Commission of the Delaware-certified public accountant(s) selected by MSRS. The Commission must approve of the accountant(s) prior to the commencement of the audit.

2. The Commission hereby approves and authorizes the issuance of the subpoena attached hereto as Exhibit A, and requests immediate service thereof upon MSRS by a Commission investigator. The Commission may issue additional subpoenas, pursuant to 16 *Del. C.* § 6604(6) and signed by the Chair and as necessary to effectuate the purpose of this Order, without further order of the Commission.

3. If MSRS does not timely procure an accountant to perform the audit required by this Order, the Auditor shall cause such audit to be performed at MSRS's expense.

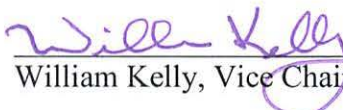
4. The scope and procedures of the audit shall be determined by the State Auditor in consultation and in cooperation with Commission investigators.

5. A copy of this Order shall be served be served upon MSRS by e-mail and certified mail.

6. The Commission retains jurisdiction to enter such further orders as necessary and to conduct such hearings as necessary to determine what, if any, further action should be taken, including whether fines authorized by 16 *Del. C.* § 6608(b) and applicable Commission regulations shall be imposed.



Ronald H. Marvel, Chairperson



William Kelly, Vice Chairperson



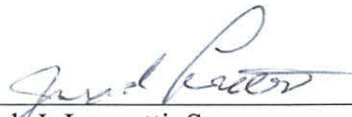
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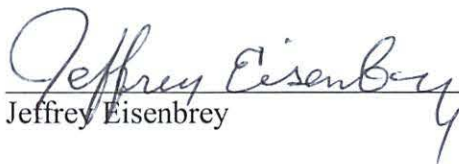
Daniel N. Carrier



Richard T. Perillo



Joseph J. Leonetti, Sr.



Jeffrey Eisenbrey

7/18/2023