

BEFORE THE DELAWARE STATE FIRE PREVENTION COMMISSION

In Re: MEMORIAL)
FIRE COMPANY)
) **Case No.: SFC-23-0022**
)

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 Memorial Fire Company ("Memorial").
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 Memorial funds, and as a result, Commission staff have consulted with the State Auditor pertaining to the potential audit of Memorial pursuant to Section 6608(c).

WHEREAS, on March 19, 2024, 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 March 19, 2024, it is hereby ordered:

1. Within thirty (30) days from service of this Order, Memorial shall procure, at its expense, the services of one or more Delaware-certified public accountants to provide a full audit of the organization's accounts for the period of January 1, 2017 through today. Memorial shall promptly notify the Commission of the Delaware-certified public accountant(s) selected by Memorial. 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 Memorial by a Commission investigator. The Commission may issue additional subpoenas, pursuant to 16 *Del. C. § 6604(6)* and signed by the Chair or Vice-Chair, and as necessary to effectuate the purpose of this Order, without further order of the Commission.
3. If Memorial does not timely procure an accountant to perform the audit required by this Order, the Auditor shall cause such audit to be performed at Memorial'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 upon Memorial by e-mail and certified mail.

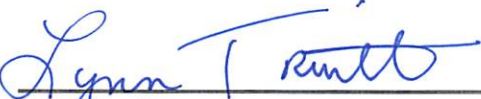
6. The Commission retains jurisdiction to enter such further orders as necessary and to conduct such hearings as necessary to determine what, if any, further action should be taken, including whether fines authorized by 16 *Del. C.* § 6608(b) and applicable Commission regulations shall be imposed.



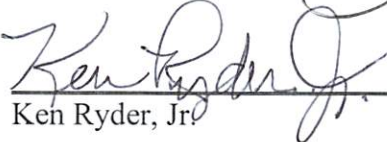
Ronald H. Marvel, Chairperson



William Kelly, Vice Chairperson



Lynn Truitt



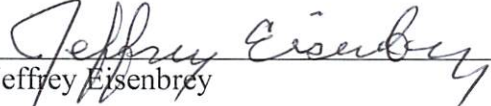
Ken Ryder, Jr.



Richard T. Perillo



Joseph J. Leonetti, Sr.



Jeffrey Eisenbrey



**STATE FIRE PREVENTION COMMISSION
SUBPOENA DUCES TECUM**

FIRE COMMISSION CASE # 2322

TO: Memorial Volunteer Fire Company
Attn: Preston Greenwalt, President
359 Bay Ave.
Milford, De 19963

President Greenwalt,

Pursuant to the investigative authority granted to the State Fire Prevention Commission under 16 Del C. 6604, Memorial Volunteer Fire Company is directed to produce the records identified on Exhibit A hereto within 30 days from service of this subpoena. Subpoena compliance also requires that you sign and return the attached records attestation along with the requested records.

The Delaware State Fire Commission hereby certifies that the information sought is relevant and material, to its investigation. Consequently, federal privacy regulations under 45 CFR 164.512 (f)(1)(ii)(C) permit disclosure by your organization of otherwise protected health information in compliance with this subpoena. Please note that, if a party or person subpoenaed fails to comply, the State Fire Prevention Commission may compel compliance with said subpoena by filing a motion to compel in the Superior Court. The Superior Court may order costs, attorney's fees and/or a civil fine if the motion to compel is granted.

IMMEDIATELY DELIVER RECORDS TO:

**Investigator Sherwood
1463 Chestnut Grove Rd.
Dover, DE 19904
Brian.Sherwood@delaware.gov
Phone: (302) 739-3160**

ISSUED: _____
DATE

Brian Sherwood
Investigator II



RECORDS ATTESTATION

STATE FIRE PREVENTION COMMISSION

SUBPOENA DUCES TECUM

CASE No. 2322

I, _____ [print name], or custodian of record, acknowledge receipt of the subpoena (received _____ [date received]) from the State Fire Prevention Commission directing production of certain records. I hereby certify that the enclosed is a complete copy of the requested records and that they were maintained in the ordinary course of business.

Signature _____ (Date) _____

(Return with subpoenaed records)

Exhibit A

A. Time period: all records existing between January 1, 2017 through today.

B. Documents should be produced as they are maintained by Memorial Volunteer Fire Company.

- 1. Internal policies and procedures (including standard operating procedures)**
- 2. Organizational charts and job descriptions of employees or offices of Memorial Volunteer Fire Company**
- 3. Bank account (include deposit and loan) statements, credit card statements, cancelled checks, receipts, equipment and asset inventory**
- 4. Form 990 tax returns**
- 5. Donation records**
- 6. Board meeting materials, including handouts and minutes**
- 7. Treasurer reports**
- 8. General and subsidiary ledgers**
- 9. Contracts and/or agreements with any third-party contractor or vendor or anyone affiliated with Memorial Volunteer Fire Company, including lease and loan agreements**
- 10. Contractor and vendor invoices, and records demonstrating proofs of payment to contractors/vendors**
- 11. Timesheets for payroll members**
- 12. Records relating to personal loans made by the company to any individual or entity (and records relating to the repayment thereof)**