

BEFORE THE DELAWARE STATE FIRE COMMISSION

In re: Bowers Fire Company

ORDER

At its meeting on October 15, 2024, the Delaware State Fire Prevention Commission held a hearing upon a notice to show cause regarding an overdue annual financial audit and extension request from Bowers Fire Company (“Bowers”). The report was due on July 15, 2024, pursuant to 16 *Del. C.* § 6608 and 1 DE ADMIN. CODE 708.4.1. The report was received on September 11, 2024. At the meeting the Commission voted to institute a fine of \$100 for each day that had elapsed between the time the report was due and when it was submitted.

Summary of the Evidence

As noted above, the Bowers submitted its report prior to the time of the hearing on the rule to show cause. Angela Barbizzi-Guild, Treasurer of Bowers, appeared before the Commission. Ms. Barbizzi-Guild explained their accounting firm reported never receiving the appropriate information from the tax accountant. Bowers provided the information once learning of the error. As a result of this error, Bowers changed accounting firms.

Findings of Fact and Conclusions of Law

Each Delaware fire company is required to submit an annual financial audit for review to the Commission pursuant to 16 *Del. C.* §6608. 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 audit.” 16 *Del. C.* §6608(a). Commission regulations specify that extensions may be granted only where there is a showing of “hardship,” which is defined as something “beyond the company’s control.” 1 DE ADMIN. CODE 708.4.2. “The Commission’s decision on the extension request shall be final.” *Id.* The Commission has the authority, after a hearing, to impose a civil penalty of up to \$100 for each day a fire company fails to comply with any regulation promulgated under Section 6608.

Bowers did not present any evidence of a hardship; therefore, the Commission voted, at the conclusion of the hearing, that Bowers should be issued a civil penalty of \$100 for each day the audit was past due, for a total of \$5000.¹

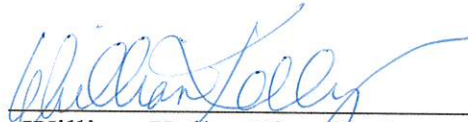
¹ The audit report was 56 days late. However, the statute allows for a maximum fine of \$5000. 11 *Del. C.* §6808(b).

After due consideration, the Commission determined that a \$5,000 fine is appropriate and hereby orders this fine to be imposed.

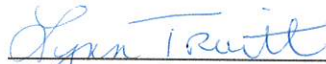
IT IS SO ORDERED, this 19th day of November, 2024 by the Commission:



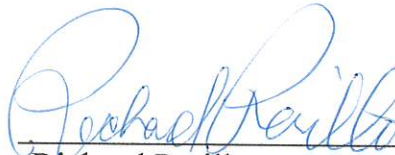
Ronald H. Marvel, Chairman



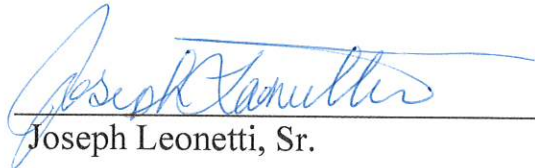
William Kelly, Vice Chairman



Lynn Truitt



Richard Perillo



Joseph Leonetti, Sr.



Ronald O'Neal



Jeffrey Eisenbrey