

## **BEFORE THE DELAWARE STATE FIRE COMMISSION**

In re: Carlisle Fire Company

### **ORDER**

At its meeting on February 18, 2025, 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 Carlisle Fire Company (“Carlisle”). The Commission heard testimony about Carlisle’s hardship regarding the report. The report was due on January 15, 2025, pursuant to 16 *Del. C.* § 6608 and 1 DE ADMIN. CODE 708.4.1.

### **Summary of the Evidence**

Carlisle presented two letters for the Commission’s review. These explained the hardship. The Administrative secretary for Carlisle had a procedure causing her to be out of the office for 6 weeks. Her absence led to a breakdown in communication with the accounting firm. Simultaneously, Carlisle’s tax manager, Lank, Johnson, and Tull, also suffer two personal emergencies. Carlisle’s President, Lewis Sacks, testified that he mailed the report on two separate occasions.

### **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.

Carlisle explained the unexpected situations which caused the late filing. The administrative secretary’s absence coupled with the emergencies at the accounting firm led to a hardship out of the control of Carlisle. The Commission finds Carlisle demonstrated a hardship to excuse the late filing.

After due consideration, the Commission voted to approve the extension request.


**IT IS SO ORDERED, this 18<sup>th</sup> day of March, 2025 by the Commission:**

  
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Ron Marvel, Chairman

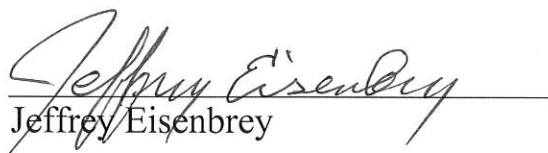
  
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William Kelly, Vice Chairman

  
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J. David Majewski, Sr.

  
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Joe Leonetti, Sr.

  
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Jeffrey Eisenbrey