

BEFORE THE DELAWARE STATE FIRE COMMISSION

In re: Memorial 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 Memorial Fire Company (“Memorial”). The Commission heard testimony about Memorial’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

At the hearing, Memorial explained its difficulties to the Commission. Memorial described a complete internal upheaval, which included firing the previous account firm and engaging a new accounting firm. Cognizant of the January 15th deadline, Memorial reached out to the new accountant to inquire. Memorial reported learning the report would not be done timely on January 14th. Memorial requested an extension of the deadline on January 15, 2025.

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.

Here, Memorial described their reasons for a late submission. Memorial’s extension request and the company’s candor at the hearing show Memorial is attempting to correct the errors of the past diligently. The Commission finds Memorial demonstrated a hardship to excuse the late filing.

After due consideration, the Commission voted to extend the deadline by 15 days.¹

IT IS SO ORDERED, this 18th day of March, 2025 by the Commission:



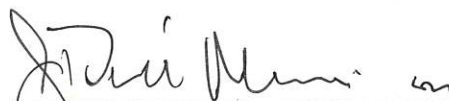
Ron Marvel, Chairman




William Kelly, Vice Chairman



Lynn Truitt



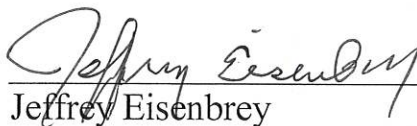
J. David Majewski, Sr.



Joe Leonetti, Sr.



Ronald O'Neal



Jeffrey Eisenbrey

¹ Memorial's audit report was received on 1-27-25, before the expiration of the amended deadline.