

BEFORE THE DELAWARE STATE FIRE COMMISSION

In re: Holloway Terrace Fire Company

ORDER

At its meeting on March 17, 2026, 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 Holloway Terrace Fire Company (“Holloway Terrace”). The Commission heard testimony about Holloway Terrace’s hardship regarding the report. The report was due on March 15, 2026, pursuant to 16 *Del. C.* § 6608 and 1 DE ADMIN. CODE 708.4.1.

Summary of the Evidence

Jim Thompson appeared on behalf of Holloway Terrace. He explained the company’s bookkeeper struggles with a serious and recurring illness. Holloway Terrace felt they were on track to submit a timely report. Unfortunately, the bookkeeper was unable to provide the necessary documents to the accountant on time. With that delay, Holloway Terrace filed a hardship extension request.

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.

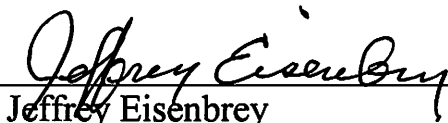
The illness of the bookkeeper was outside of Holloway Terrace’s control. The Commission finds Holloway Terrace demonstrated a hardship to excuse the late filing.

After due consideration, the Commission voted to approve the extension request until May 15, 2026.


IT IS SO ORDERED, this 17th day of March, 2026 by the Commission:




Ron Marvel, Chairman




Jeffrey Eisenbrey



Lynn Truitt



J. David Majewski, Sr.



Joe Leonetti, Sr.



Thomas DiCristofaro