

BEFORE THE DELAWARE STATE FIRE COMMISSION

In re: Harrington Fire Company

ORDER

At its meeting on August 18, 2026, the Delaware State Fire Prevention Commission held a hearing upon a notice to show cause regarding an overdue annual financial audit from Harrington Fire Company (“Harrington”). The Commission heard testimony from Harrington regarding the report. The report was due on July 15, 2026, pursuant to 16 *Del. C.* § 6608 and 1 DE ADMIN. CODE 708.4.1.

Summary of the Evidence

Harrington’s Treasurer, Michael Layton, appeared virtually on behalf of the Department. Mr. Layton explained Harrington filed an extension for the Department’s tax return and forgot about the report due to the Commission. Harrington did not request an extension. Harrington submitted the report on August 13, 2026.

Findings of Fact and Conclusions of Law

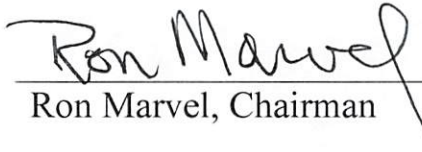
Each Delaware fire company is required to submit an annual financial audit for review to the Commission pursuant to 16 *Del. C.* §6608. The Commission is empowered to promulgate regulations governing the audit process, including

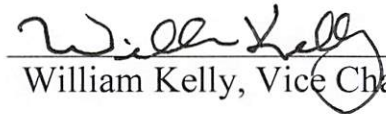
“specifying the required types of audits, the reporting periods, procedures for reviewing the audits and the processes to be followed in the event a company fails to submit or submits an inadequate audit.” 16 *Del. C.* §6608(a). Commission regulations specify that extensions may be granted only where 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.

Harrington did not present the Commission with any circumstances beyond the Department’s control. Nor did Harrington seek an extension.

After due consideration, the Commission voted to impose the statutory penalty of \$2800 for the late report.

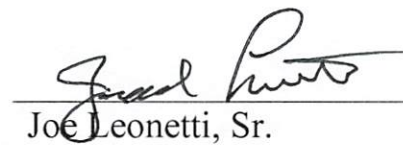
IT IS SO ORDERED, this 22nd day of September, 2026 by the Commission:

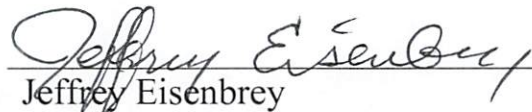

Ron Marvel, Chairman


William Kelly, Vice Chairman


Lynn Truitt


L. David Majewski, Sr.


Joe Leonetti, Sr.


Jeffrey Eisenbrey