

BEFORE THE DELAWARE STATE FIRE PREVENTION COMMISSION

In Re: MARYDEL FIRE COMPANY)	
110 Firehouse Lane)	
Marydel, Delaware 19964)	Case No.: SFC-24-0048
)	

ORDER

WHEREAS, the Delaware State Fire Prevention Commission (the “Commission”) has the authority, after consulting with the State Auditor of Accounts (the “State Auditor”), to require additional audits and enforce compliance with any regulation or order relating to financial audits of any volunteer fire and ambulance company, including, Marydel Fire Company. *See 16 Del. C. § 6608(c)*

WHEREAS, Section 6608(c)(1) provides further that the Commission may require an organization to procure the services of one or more Delaware-certified public accountants to audit the organization’s accounts for any fiscal year or years as the Commission may deem appropriate, with the costs to be paid by the organization, and that if the organization fails to secure the services of a qualified accountant within thirty (30) days following any request made pursuant to Section 6608, the Commission shall authorize the State Auditor to procure a certified public accountant to perform the audit and assess the costs to such organization.

WHEREAS, the State Auditor shall determine the scope and procedures for any audit ordered pursuant to Section 6608(c)(1).

WHEREAS, the Commission received information regarding allegations of potential financial impropriety pertaining to Marydel Fire Company funds, and as a result, Commission staff

has consulted with the State Auditor pertaining to the potential audit of Marydel Fire Company pursuant to Section 6608(c).

WHEREAS, on February 18, 2025, the Commission considered the information provided to it relating to the allegations of financial impropriety and consulted with the State Auditor pertaining to same and the scope and procedures of an audit under Section 6608(c).

NOW, THEREFORE, IT IS ORDERED this February 18, 2025 it is hereby ordered:

1. Within thirty (30) days from the service of this Order, Marydel Fire Company shall procure, at its expense, the services of one or more Delaware-certified public accountants to provide a full performance audit of the organization's accounts for the period of January 1, 2021, through October 31, 2024. Marydel Fire Company shall promptly notify the Commission of the Delaware-certified public accountant(s) selected by Marydel Fire Company. The Commission must approve of the accountant(s) prior to the commencement of the audit.

2. If Marydel Fire Company does not timely procure an accountant to perform the audit required by this Order, the Auditor shall cause such audit to be performed at Marydel Fire Company's expense.

3. The scope and procedures of the audit shall be determined by the State Auditor in consultation and in cooperation with Commission investigators.

4. A copy of this Order shall be served upon Marydel Fire Company by e-mail and certified mail.

5. The Commission retains jurisdiction to enter such further orders as necessary and to conduct such hearings as necessary to determine what, if any, further action should be taken, including whether fines authorized by 16 *Del. C.* § 6608(b) and applicable Commission regulations shall be imposed.

Ronald H. Marvel\

Ronald H. Marvel, Chairperson

William Kelly\

William Kelly, Vice Chairperson

Lynn Truitt\

Lynn Truitt

Ronald O'Neal\

Ronald O'Neal

J. David Majewski, Sr.\

J. David Majewski, Sr.

Joseph J. Leonetti, Sr.\

Joseph J. Leonetti, Sr.

| Jeffrey Eisenbrey\

Jeffrey Eisenbrey