

CHAPTER 226
FORMERLY
HOUSE BILL NO. 243
AS AMENDED BY
HOUSE AMENDMENT NO. 1

AN ACT TO AMEND TITLE 16 OF THE DELAWARE CODE RELATING TO VOLUNTEER FIRE AND AMBULANCE COMPANIES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend § 6608, Title 16 of the Delaware Code by making deletions as shown by strikethrough and insertions as shown by underline as follows:

§ 6608. Audits of volunteer fire and ambulance companies.

(a) The State Fire Prevention Commission shall promulgate regulations requiring financial audits of volunteer fire and ambulance companies and the Smyrna and Georgetown American Legion Ambulances and the Mid-Sussex Rescue Squad. The regulations shall include, but not be limited to, 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 audits.

(b) The State Fire Prevention Commission shall have the authority, after a hearing, to impose a civil penalty not to exceed \$100 against any volunteer fire and ambulance companies, the Smyrna and Georgetown American Legion Ambulances and the Mid-Sussex Rescue Squad that fails to comply with any regulation promulgated pursuant to subsection (a) of this section. Each day a violation continues may be deemed a separate offense in the State Fire Prevention Commission's discretion. However, in no event shall the total penalties exceed \$5,000 per reporting period.

(b) The State Fire Prevention Commission shall have the authority, in addition to any other authority provided by law, after consulting with the State Auditor of Accounts, to require additional audits and enforce compliance with any regulation or order relating to financial audits of any volunteer fire and ambulance company, the Smyrna and Georgetown American Legion Ambulances and the Mid-Sussex Rescue Squad as follows:

(1) To require an organization to procure the services of 1 or more certified public accountants certified under the laws of the State of Delaware to audit the organization's accounts for any fiscal year(s) as the State Fire Prevention Commission may deem appropriate, with the costs to be paid by such organization being audited. In the event any organization fails to secure the services of a qualified accountant within 30 days following any request

made pursuant to this subsection, the State Fire Prevention Commission shall authorize the State Auditor of Accounts to procure a certified public accountant to perform the audit and assess the costs to such organization.

(2) The scope and procedures for any audit mandated in accordance with subsection 1 of this section shall be determined by the State Auditor of Accounts.

(3) Demand that the State Treasurer withhold any funds allocated and not previously released to an organization under any current or future Grant-in-Aid Appropriation Act of the State of Delaware to the organization to the extent necessary to satisfy any unpaid penalties and costs assessed to such organization by the State Fire Prevention Commission.

(4) Demand that the State Treasurer withhold any funds allocated and not previously released to an organization under any current or future Grant-in-Aid Appropriation Act of the State of Delaware to an organization until such a time as the organization complies with any accounting requirement, regulation or remedial measure issued by the State Fire Prevention Commission.

(5) Report evidence of criminal activity to the Attorney General.

(c) The penalties specified in this section are in addition to and not in lieu of any other penalties provided for under this chapter.

Approved April 17, 2018