



KATHLEEN  
**McGUINNESS**  
DELAWARE  
STATE AUDITOR

*Delaware Volunteer Fire Service*  
*Special Report*  
*For Year End June 30, 2022*

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**What Was Performed?** A special report of the Delaware Volunteer Fire Service for the fiscal year ended June 30, 2022

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**Why This Engagement?** This engagement was performed in accordance with 16 Del. C. § 6608, which requires each volunteer fire company to submit a completed audit by an independent certified public accounting firm to the State Fire Commission annually within six months of the end of the fiscal year.

The Delaware Volunteer Fire Service is responsible for fire, rescue, emergency medical and other emergency-response-related services for local jurisdictions. Their operational activities include accounting, equipment purchases and maintenance of vehicle and gear, and management of facilities.

**What Was Found?** After performing a detailed cost analysis of all volunteer fire companies' annual financial statements, my team and I determined that the Volunteer Fire Service saved Delaware taxpayers approximately \$320.3 million in FY22. This amount was determined by figuring how much it would cost for the state to have a fully paid fire service instead of having one that uses volunteers. In addition, the audit team continues to recommend that the Delaware General Assembly create a fund independent of Grant-In-Aid to assist Delaware's Volunteer Fire Service.

The Delaware Fire Service special report for fiscal year ended June 30, 2022, can be found on our website: [click here](#).

For any questions regarding the attached report, please contact State Auditor Kathleen K. McGuinness at [Kathleen.Mcguinness@delaware.gov](mailto:Kathleen.Mcguinness@delaware.gov).

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