

**At time of submitted report 10/13/21**

106 of 487 Non-compliant (22%) for FY21 Year End Actuals

Letters sent to all non-compliant

At reporting time last year Non-compliance was at 22%

*Some reasons for higher Non-compliance:*

- Covid19 causing delays and meeting cancellations
- High loss of volunteer firefighters / admin changes
- Confusion over reporting requirements

## 2021 FINANCIAL DISCLOSURE REPORTING

- FY18 458 of **460** Complied with reporting (99%)
  - FY19 492 of **499** Complied with reporting (98%)
  - FY20 470 of **487** Complied with reporting (97%)
  - FY21 381 of **487** Have complied as of 10/13/2021
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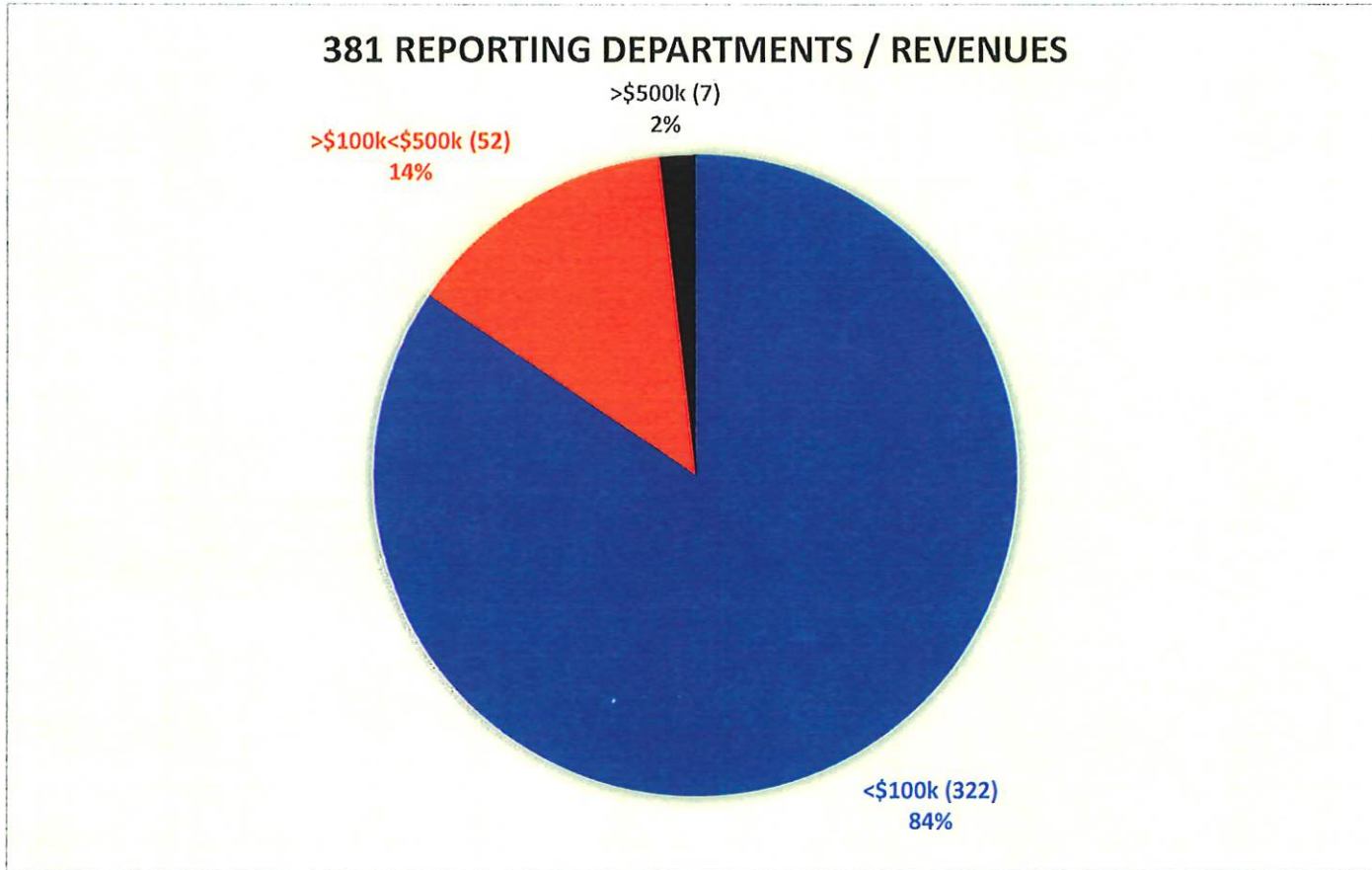
- 33 Chapter 75 Depts. report to Fire Commission
- 442 Chapter 273 Depts. report to the Fire Commission
- 12 Fire Tax Districts (Not actual FD)
- **487 Total reporting FY21 to the Fire Commission**

**(775 Total Fire Departments in the State, compared to 780 in last reporting period)**

FDID	Name	County	Org	Rcvd	Compliance	CURRENT YEAR ESTIMATES <i>(info from 2020 form)</i>			AMENDMENTS / TRANSFERS <i>(info from 2021 form)</i>			YEAR END ACTUALS <i>(info from 2021 form)</i>		
						Revenues	Receipts and Cash	Appropriations	Revenues	Receipts and Cash	Appropriations	Revenues	Receipts and Cash	Appropriations
	Total \$					32,246,025.91	22,159,738.62	32,829,726.55	290,475.26	4,936,590.48	-2,380,636.97	32,536,501.17	27,096,329.10	30,449,089.58
	Average \$					68,754.85	47,248.91	69,999.42	596.46	10,136.74	-4,888.37	85,397.64	71,118.97	79,918.87

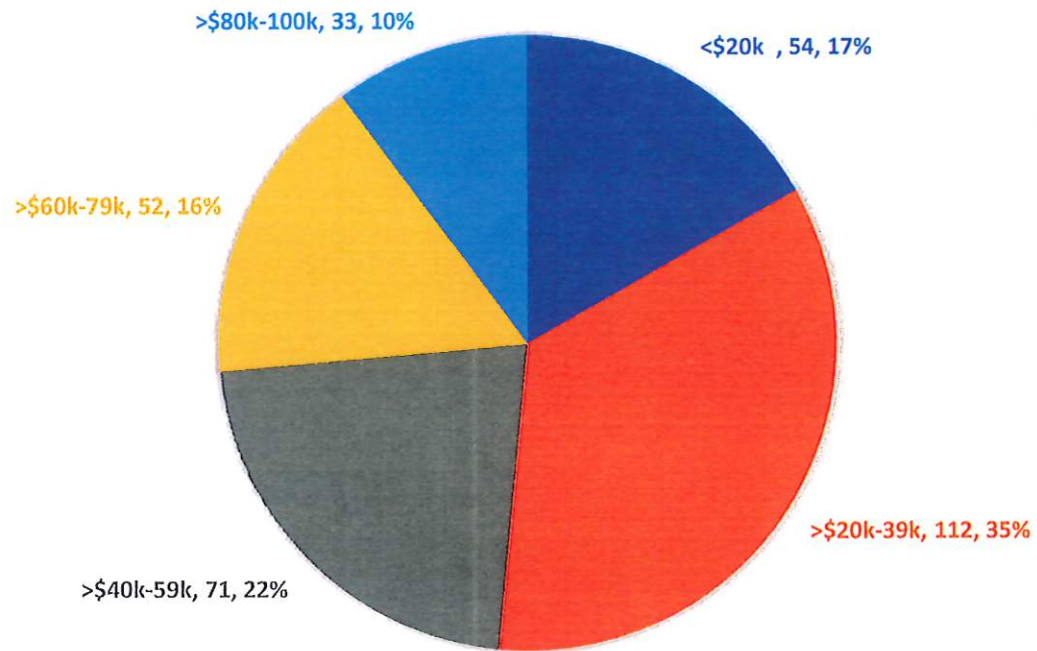
<b>FY 2021</b>		
Number Received	381	78%
Non-Compliant / Non-Reporting	106	22%
Total	487	

# FY21 REPORTING REVENUES ANALYSIS



## FY21 REPORTING REVENUES ANALYSIS

### BREAKDOWN OF THOSE BELOW \$100K (322 IN CHART ABOVE)





***95A.055 When a fire department is considered a special purpose governmental entity -- Annual reports to commission -- Penalties for noncompliance -- Referral of irregularities -- Corrective actions -- Reported information is public record -- Financial review and audit -- Administrative regulations -- Annual reports to Legislative Research Commission.***

(5) The commission shall ensure that every fire department shall at least once every four (4) years be subject to a financial review that shall include ***procedures developed by the commission and approved by the Auditor of Public Accounts*** in advance. Subsequent changes to these procedures shall also be approved by the Auditor of Public Accounts prior to the period in which they are performed.

***739 KAR 2:140. Fire department reporting requirements.***

Section 4. Financial Reviews and Audits. (1) At least once every four (4) years, every reporting fire department shall be subject to a financial review consistent with KRS 65A.030, 95A.055, and the Kentucky Fire Commission Internal Audit Procedures.

Fire Commission Review

- High rate of change with volunteer fire organization administrations leading to a breakdown with communication and reporting requirements (reduction in volunteers)
- Information reported often does not match “financial review” findings of Fire Commission Compliance Specialist- not deceitful, mostly due to confusion of requested information
- 84% of departments are attempting to operate on revenues below \$100,000
- Multiple agencies are requiring more time, information, and documentation from the volunteer organizations to receive grants, financial aid, and to meet a wide range of standardized expectations

### Fire Commission Response

(Changes within Fire Commission organizational structure to meet the needs of the fire departments in several areas.)

- Addition of Fire Commission Compliance Specialist to staff (4)
- Identified the need to increase communication with agencies. With additional Compliance Specialist, we will conduct in person “financial review” of departments every 12-18 months (increase from every 4 years)
- Goal; assist the departments with maintaining compliance with the vast expectations they encounter and review finances more frequently. This will allow us to identify any issues in a more timely manner.