

739 KAR 2:140. Fire department reporting requirements.

RELATES TO: KRS Chapter 65A, 75.430, Chapter 95A

STATUTORY AUTHORITY: KRS 95A.050(3), 95A.055(13)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 95A.055(13) requires the commission to promulgate administrative regulations to implement KRS 75.430 and KRS 95A.055. This administrative regulation establishes fire department reporting requirements.

Section 1. Definitions.

(1) "Commission" means the Commission on Fire Protection Personnel Standards and Education established in KRS 95A.020.

(2) "Reporting fire department" means "fire department" as defined by KRS 95A.055(1) which is obligated to report to the commission.

Section 2. Reporting Requirements. Each reporting fire department shall comply with KRS 95A.055(3) and shall submit:

(1) A list of the elected or appointed members of the board of the reporting fire department, if applicable;

(2) The budget adopted by the reporting fire department, if applicable; and

(3) Current year budget estimates, prior year amendments or transfers, and prior year end actual financial data for:

(a) Revenue calculations for:

1. Taxes;
2. Permits and licenses;
3. Payments made to governmental authorities in lieu of taxes;
4. Intergovernmental revenues;
5. Charges for services;
6. Other revenues; and
7. Interest earned;

(b) Receipts and cash calculations for:

1. Carryover cash from the prior reporting year;
2. Bonded debt;
3. Transfers to other funds;
4. Transfers from other funds;
5. Borrowed funds;
6. Government Leasing Act funds; and
7. Loans obtained from the commission; and

(c) Appropriations calculations for:

1. Personnel;
2. Operations;
3. Administration and reserves;
4. Capital outlay; and
5. Debt service.

Section 3. Reporting Procedure.

(1) Each reporting fire department shall, on or before August 31 of each calendar year, complete and submit an updated Financial Disclosure Report to the commission electronically via Web site access, by regular U.S. Mail, or through electronic mail to fdstateaid@kctcs.edu.

(2) Upon receipt of a reporting fire department's Financial Disclosure Report, the commission shall review the Financial Disclosure Report for accuracy and compliance with the requirements established in this administrative regulation and in KRS 95A.055.

- (a) If a reporting fire department's Financial Disclosure Report does not comply with the requirements established in this administrative regulation or KRS 95A.055, the commission shall notify the reporting fire department in writing.
- (b) The written notification shall state the specific deficiencies identified and the process and timeframe for correcting the deficiencies.
- (3) On or before October 1 of each calendar year, the commission shall produce a cumulative report of all reporting fire departments' actual revenues, receipts, and appropriations and their averages, as reported on the reporting fire departments' Financial Disclosure Report for that year, and of the compliance of the reporting fire departments with the requirements of this administrative regulation and KRS 95A.055(3). This report also shall be filed with the Legislative Research Commission and shall be published on the commission's Web site within seven (7) days of its production.

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.
- (2) The commission shall require reporting fire departments to undergo an independent audit in accordance with the Fire Department Annual Audit Schedule.
- (3) If a reporting fire department is audited pursuant to KRS 95A.055 and as established in this section, the reporting fire department shall submit a copy of the audit report and all related documents to the commission within seven (7) days of receiving the completed audit report.

Section 5. Penalties.

- (1)
 - (a) If the commission identifies any irregularities relating to the finances or operations of a reporting fire department, the commission shall report the irregularities to the Attorney General and Auditor of Public Accounts.
 - (b) The commission may also notify any other public official with jurisdiction over fire departments for further investigation and follow-up action.
- (2) If a reporting fire department fails to comply with the requirements of this administrative regulation, KRS 95A.055, or 75.430, the commission shall, for substantial noncompliance or abuse, withhold one (1) or more of the following:
 - (a) Incentive pay to qualified firefighters as established in KRS 95A.250;
 - (b) Volunteer fire department aid, funds used to purchase workers compensation insurance for fire departments, and low-interest loans under KRS 95A.262;
 - (c) Thermal Vision Grant program funds as established in KRS 95A.400 through 95A.440; and
 - (d) Any other funds controlled by the commission.

Section 6. Incorporation by Reference.

- (1) The following material is incorporated by reference:
 - (a) "Financial Disclosure Report," 2019 edition, Kentucky Fire Commission;
 - (b) "Kentucky Fire Commission Internal Audit Procedures", May 2015; and
 - (c) "Fire Department Annual Audit Schedule", March 2020.
 - (2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Office of the Kentucky Fire Commission, 118 James Court, Lexington, Kentucky 40505, Monday through Friday, 8 a.m. to 4:30 p.m.
- (43 Ky.R. 153, 406; eff. 9-28-2016; Crt eff. 2-24-2020; 46 Ky.R. 1949, 2639; eff. 6-30-2020.)