
BUDGET / FINANCE

EMERGENCY SUPPORT FUNCTION 21

(ESF 21)

PRIMARY AGENCY: Lake County Fiscal and Administrative Services Department, Budget Section

SUPPORT AGENCIES: Lake County Fiscal and Administrative Services Department, Procurement Services Section
Clerk of Courts – Finance and Accounting
ESF 5 Information and Planning
ESF 7 Resource Support
ESF 15 Volunteers and Donations

I. INTRODUCTION

A. Purpose

The purpose of Emergency Support Function (ESF) 21 – Finance is to provide financial support and coordination for any emergency situation (incident) and to coordinate the documentation and reporting of all allocable and allowable expenditures for labor, materials, and services for possible reimbursement by State and/or Federal sources.

B. Scope

These standing operating procedures (SOPs) shall be implemented and apply each time the Emergency Operations Center (EOC) is activated, or, upon the direction of the Emergency Management Division Manager or County Manager.

C. Policies

The implementation of these SOPs shall be guided by (a) existing Lake County Board of County Commissioners (BCC) financial, procurement, and human resources policies and procedures, as amended; (b) existing State of Florida policies and procedures, as amended, and (c) Federal Emergency Management Agency (FEMA) policies and procedures, as amended.

1. Reference: BCC Policies: LCC-3, LCC-18, LCC-36
2. Reference: BCC Policies

D. Planning Assumptions

Most emergency situations, incidents and events have a financial consequence to the County which must be documented and properly reported.

Personnel involved with the emergency situation will require a portion of their salaries to be paid in a timely manner. Other BCC employees may also be required to be paid a portion of their wages in a timely manner.

Contractors providing commodities and services shall be paid in a timely manner.

Complete documentation of all labor-hours worked, hours of equipment usage, consumable supplies used, and commodities and services procured shall be maintained since all or most of the funds are taxpayer deprived funds, and, to ensure the highest levels of reimbursement by the State of Florida and or FEMA when available.

Complete documentation shall also be completed and maintained for any equipment or supplies that are damaged or destroyed during the emergency situation.

ESF 21 staff will be located within the EOC or at the Joint Field Office (JFO) or at a location specified by the Emergency Management Director.

II. CONCEPT OF OPERATIONS**A. General**

Financial coordination, including documentation and reporting, for emergency situations or incidents shall be managed under the Finance Section concept under the Incident Command System (ICS) and the National Incident Management System (NIMS).

The coordination of ESF 21 functions shall occur through the leadership of the Budget Division.

B. Organization

ESF 21 task functions are generally completed by two sub-units: Time / Personnel Unit and Procurement / Cost Unit. Depending upon the incident and available resources, the two sub-units may be co-located with and/or co-staffed by members of other Sections or ESFs.

1. Time / Personnel Unit

- a. The Time / Personnel Unit is responsible for coordinating and compiling data and information concerning human labor expenditures during the emergency situation by BCC employees and any other employee working under the mutual aid agreement. This Unit may also be required to coordinate and compile data and information concerning volunteers used during the emergency situation.
- b. The Time / Personnel Unit shall be comprised of individuals with knowledge and experience in time keeping, payroll and personnel. The individuals will initially be assigned from the Human Resources Department – Risk Management, and may be augmented by personnel from the Clerk of Court's offices and other departments and divisions as required.

2. Procurement / Cost Unit

- a. The Procurement / Cost Unit is responsible for coordinating and compiling data and information concerning procured commodities and services used during the emergency situation. This unit may also be required to coordinate and compile data and information concerning donated commodities and services used during the emergency situation. This unit is also required to document the actual cost or estimate repair/replacement costs of any damaged or destroyed supplies or equipment that was used in the incident.
- b. The Procurement / Cost Unit shall be compromised of individual with knowledge and experience in procurement and contract management. The individuals will initially be assigned from the Procurement Services Section, Budget Section and may be augmented by personnel from the Clerk of Court's offices and other departments and divisions as required.

III. EMERGENCY SUPPORT FUNCTION

A. Pre-Incident Phase

1. General

- a) Develop financial plans to support emergency situations, incidents and events;
- b) Coordinate with Clerk of Court Finance & Accounting Divisions on cost accounting and reporting procedures to be used during an emergency situation;
- c) Establish appropriate forms in FEMA approved formats to record and report time and cost information;
- d) Develop and conduct training on data and information collection and reporting using the forms for all required personnel.

2. Time / Personnel Unit

Prepare and disseminate standardized time reporting forms and instructions in FEMA approved formats.

3. Procurement / Cost Unit

- a) Develop financial plans to support emergency situations, incidents and events;
- b) Maintain current FEMA approved rate tables;
- c) Coordinate contract rates and fees for emergency related commodities and services with ESF 7 Resource Support.

B. Response Phase

1. General

- a) Provide financial support to execute the incident plan;
- b) Develop financial plan to support incident;
- c) Provide cost analysis in support of the incident;

- d) Coordinate and manage time records;
- e) Coordinate with Clerk of Court Finance & Accounting Division on payroll allocations;
- f) Document cost data;
- g) Coordinate with all sections for anticipated operations cost requirements.

2. Time / Personnel Unit

Coordinate, assemble, and compile time reports from units assigned to incident.

3. Procurement / Cost Unit

- a) Coordinate, assemble, and compile contracted commodity and service costs from units assigned to incident;
- b) Coordinate, assemble, and compile cost reports for consumable supplies used by units assigned to units;
- c) Coordinate, assemble, and compile equipment usage reports from units assigned to incident;
- d) Coordinate, assemble, and compile reports on damaged and or destroyed equipment from units assigned to incident;
- e) Coordinate, assemble, and compile reports on donations used by units assigned to incident.

C. Recovery Phase

1. General

- a) Coordinate, assemble, and compile reports for labor, supplies, and contracted commodities and services used in the incident.

- b) Provide support to other ESFs and ICS/NIMS sections in completing necessary reports and forms for State and / or Federal reimbursement.
- c) Provide financial support to all units involved in recovery phase in accordance with approved policies and procedures.
- d) Provide financial status reports to the BCC and County Management as required.
- e) Prepare long-term financial estimates including potential funding sources to complete recovery efforts.

D. Mitigation Phase

1. General

- a) Coordinate cost data and estimates as required to apply for grants;
- b) Prepare business cases using cost / benefit analysis for competing grant applications;
- c) Document actual cost data and prepare required reports for approved grants.

IV. RESPONSIBILITIES

A. Primary Agency – Budget Section

- 1. Provide leadership, management, and support to accomplish the mission of the ESF.
- 2. Provide human and fiscal resources to accomplish mission of the ESF.
- 3. Complete the mission of the ESF as required for the emergency situation.

B. Support Agencies**1. Procurement Services Section**

- a) Provide leadership and resources to accomplish tasks of Procurement / Cost Unit.

2. Clerk of Court – Finance and Accounting

- a) Provide resources and coordination to ensure compliance with all applicable policies and procedures;
- b) Provide payroll and accounts payable functions.

3. ESF 5 – Information and Planning

- a) Coordinate and / or provide timely, adequate information on requirements and actions of units assigned to the incident.

4. ESF 7 – Resources

- a) Provide costs and price information on contracted commodities and services;
- b) Provide cost estimates and replenish consumed supplies;
- c) Provide cost estimates to repair or replace damaged or destroyed equipment used in the incident.

5. ESF 15 – Volunteers and Donations

- a) Provide coordination or request for volunteers to augment County resources and/or donations for commodities and supplies;
- b) Coordinate with the other ESFs on actual resources available to fulfill requests;
- c) Coordinate with ESF-18 staff to account for all labor and donations used during an incident.