

OHIO EMERGENCY OPERATIONS PLAN FINANCIAL MANAGEMENT SUPPORT ANNEX

PRIMARY AGENCY: Ohio Emergency Management Agency (Ohio EMA)

SUPPORT AGENCIES: Auditor of State (AOS)
Ohio Office of Budget and Management (OBM)
Ohio Department of Development (ODOD)
Ohio Environmental Protection Agency (OEPA)
Ohio Department of Agriculture (ODA)
Ohio Department of Health (ODH)
Ohio Department of Insurance (DOI)
Ohio Department of Job and Family Services (ODJFS)
Ohio Department of Natural Resources (ODNR)
Ohio Department of Taxation (TAX)
Treasurer of State (TOS)
Ohio Department of Transportation (ODOT)
Ohio Attorney Generals' Office, Consumer Protection Division
(AG-CPD)

I. PURPOSE

- A. The Financial Management Support Annex provides basic financial management guidance to state departments that assist communities in responding to and recovering from disasters. The intent is to ensure that funds are provided expeditiously and that operations are conducted in accordance with established laws and policies.
- B. This Annex addresses fund identification, financial accounting, fund coordination, and securing and tracking the use of funds during and after emergencies and disasters.
- C. This Annex is coordinated with, but does not duplicate activities that are defined and carried out under the Ohio Emergency Operations Plan's Emergency Support Function (ESF) 7 – Resource Support and Logistics, and ESF 14 – Recovery and Mitigation.

II. SCOPE

- A. This annex is applicable to all state agencies and political subdivisions that may participate in emergency and disaster response and recovery operations and/or apply for and/or receive federal or state disaster assistance or emergency/disaster relief funding.
- B. Disaster declarations may range from local to Presidential. If a local declaration is accepted by the State of Ohio, state-level assistance and limited funding may be made available through the State of Ohio's Emergency Operations Center (SEOC). If a

Presidential Declaration is issued, federal funding sources, as described in the National Response Plan are available.

- C. This Annex applies to response and recovery operations for Stafford Act- and Non-Stafford Act-eligible incidents.

III. SITUATION

- A. Disasters have an immediate impact on local and state resources resulting in shortages that may require the unplanned expenditure of funds by state and local governments. In addition, coordination may be required between local, state and federal organizations to administer funding designed to assist in the response and recovery from disasters.
- B. State-level grant and/or loan support is not guaranteed and will not always be available in response to incidents. If it is decided that State Disaster Relief Fund program funds or other State-level financial support funding will be made available to local jurisdictions and/or individuals, it will only be made available through the State Controlling Board to local jurisdictions when eligible response and recovery expenses exceed one-half of one percent of the impacted jurisdiction's eligible budget.
- C. Supplemental federal assistance for eligible response and recovery expenses incurred by governmental entities and participating not-for-profit agencies may be available to Ohio from the Federal Emergency Management Agency (FEMA) after a Presidential Disaster Declaration has been issued and a FEMA/State Agreement has been signed.
- D. Local governments are responsible for first response to emergencies impacting their jurisdictions including the application of fiscal procedures and remedies designed to be used for various applications during local emergencies.
- E. A State Individual Assistance Program may be made available for limited private sector losses when an event has been declared by the U.S. Small Business Administration and program eligibility criteria has been met.
- F. State agencies may receive emergency funding from their federal peer organizations or from state funding sources. These agencies will provide the SEOC finance/Administrative Coordinator with reports of their ongoing costs and emergency finance activities.
- G. The U. S. Small Business Administration may provide supplemental federal disaster funds for the private sector following an Agency declaration.

III. ASSUMPTIONS

- A. Local jurisdictions may seek emergency supplemental response and recovery funding when funding resources within their jurisdiction have been exhausted.
- B. The state will seek supplemental response and recovery funding from the federal government when event-related costs meet or exceed federal thresholds and declaration factors.
- C. The state will follow federal laws, regulations, applicable policies and grant guidance when federal grants are made to the State of Ohio.

IV. CONCEPT OF OPERATIONS

A. Overview

- 1. The primary and support agencies to this Annex will act as a team to address emergency finance issues to ensure the flow of funds during and after disasters. Ohio EMA will serve as the lead in the coordination of emergency finance information and in facilitation with other state agencies on the state share of any federal grants and related budgetary concerns.
- 2. The Finance/Administration Section Coordinator will work with representatives of Ohio EMA, DAS, OBM, ODPS, the Governor's Office, and other agencies as needed to coordinate fiscal activities related to the emergency.
- 3. OBM will coordinate with Ohio EMA to determine the need/availability for and identify the source of the state funds in response to an incident and to determine the percent of non-federal match for the Public Assistance, the Hazard Mitigation Grant Program, and FEMA's Individual Assistance Program (Other Needs Assistance program). In the event of an emergency executive order, OBM will coordinate with the office of the Governor of the State of Ohio, DAS and Ohio EMA on expediting the procurement of incident response resources. In addition, OBM will coordinate with Ohio EMA and other State-level agencies regarding State Controlling Board processes for the release and transfer of incident response funding.
- 4. As the designated grantee for Federal disaster funds, Ohio EMA will execute the FEMA/State Agreement with FEMA following a Presidential declaration. This is a grant agreement between FEMA and the State of Ohio, and identifies State staff with the legal authority to obligate disaster funds to eligible recipients; and specifies laws, Executive Orders and regulations applicable for grant administration by the State.

5. Activated agencies will, as they are able, coordinate with Ohio EMA on the availability of grant programs and funds and will provide recommendations for identifying financing during disasters.
 6. The Ohio Attorney General's Office, Consumer Protection Division, will address issues related to consumer protection during disaster response and recovery and will provide information to disaster victims regarding consumer protection against fraud.
 7. Other federal grants may be awarded during emergencies that are coordinated by other state agencies with their federal counterparts under separate laws and regulations. State agencies will pre-identify funds and programs available from federal peers that may be applied during disasters.
 8. Ohio EMA, through the State of Ohio Emergency Operations Center (SEOC) will coordinate and exchange information with applicable, engaged agencies and organizations to develop a comprehensive accounting disaster-related expenditures and available federal, state and local funds and resources.
 9. Ohio EMA, through the SEOC, will coordinate as needed with the administration division within the Ohio Department of Public Safety to determine relevant fiscal information, investment or budget impacts, procure needed goods or services, and process expenditures.
 10. Ohio EMA, through the State EOC, will coordinate with the Ohio Department of Administrative Services regarding procurement activities and the Ohio Office of Budget and Management for budget oversight, availability of state funds and financial transactions.
 11. The Finance/Administration Section Coordinator will coordinate with ESF-7 to maintain visibility of costs during a response.
- B. Efforts will be made during a disaster to ensure that all federal, state and local finance organizations maintain consistent and timely communication and coordination with one another to ensure that adequate funding is available to disaster survivors.
- C. Relationships Between Levels of Government
1. Federal
 - a. FEMA will coordinate with the SEOC regarding finance issues when federal resources are activated in response to emergency response and recovery operations in Ohio.
 - b. In a Stafford Act-eligible incident, when needed and approved, FEMA may provide the State of Ohio with supplemental financial assistance from FEMA when needed to address incident-related needs.

2. State

- a. The Finance/Administration Section Coordinator s responsible for employing and activating the provisions of this Annex.
- b. The Financial Management Group will maintains a working relationship throughout emergency response and recovery operations to ensure that policies and procedures are followed.

3. Local

- a. Local jurisdictions will follow appropriate state regulations and requirements.
- b. Local jurisdictions will spend grant funds properly and effectively to alleviate an incident’s impacts and effects.
- c. Local jurisdictions will take necessary steps to ensure that citizens are aware of all available grants.

Comparison Chart for Financial Support Organizations		
State Organizations	Federal Organizations	Local Organizations
Ohio EMA	FEMA	Local EMAs
Auditor of State	General Accountability Office	County Auditors
Ohio Office of Budget and Management	General Accounting Office, Office of Management and Budget	
Ohio Department of Development	Dept. of Housing and Urban Development	Community Action Councils
Ohio Environmental Protection Agency	U.S. Environmental Protection Agency U.S. Coast Guard	Local Fire Depts.
Ohio Department of Agriculture	U.S. Department of Agriculture	*
Ohio Department of Health	U.S. Department of Health and Human Services	Local Health Districts
Ohio Department of Insurance	*	*
Ohio Department of Job and Family Services	Department of Labor/Health and Human Services	County DJFS Offices
Ohio Department of Natural Resources	Dept. of the Interior	County Engineers, Local Parks and Recreation Departments, Local Public Works
Ohio Department of Taxation	IRS	County Treasurers
Treasurer of State	Department of the Treasury	County Treasurers

Ohio Department of Transportation	U.S. Dept. of Transportation	County Engineers, Regional Planning Commissions
Ohio Attorney General's Office, Consumer Protection Division	U.S. Attorney General's Office	County Prosecutors

* No comparable organizations exist at this level of government.

V. ORGANIZATION AND ASSIGNMENT OF RESPONSIBILITIES

A. Ohio Emergency Management Agency (Ohio EMA)

1. Coordinate with OBM to determine and provide funding.
2. As able and as needed, gather information on total disaster costs from state agencies and local jurisdictions.
3. Coordinate and exchange information with applicable, engaged agencies and organizations to develop a comprehensive accounting disaster-related expenditures and available federal, state and local funds and resources.
4. Provide information and recommendations and technical advice to OBM, legislators, the Office of the Governor and the State Controlling Board.
5. In coordination with ESF-7 and ESF-14, track the fiscal outlays of state agencies related to incident response and recovery.
6. Coordinate with OBM for the expeditious approval of the State Disaster Relief Program and Individual Assistance Program funding dispersal.
7. Coordinate with the Federal Emergency Management Agency for the acquisition of federal funds and direct support.

B. Auditor of State (AOS)

1. Provide support and guidance state agencies and to local auditors during an incident.

C. Office of Budget and Management (OBM)

1. Coordinate with Ohio EMA to determine the need/availability for and identify the source of the state funds in response to an incident.
2. Coordinate with Ohio EMA to determine the percent of non-federal match for the Public Assistance, the Hazard Mitigation Grant Program, and FEMA's Individual Assistance Program (Other Needs Assistance Program).

3. In the event of an emergency executive order, coordinate with the office of the Governor of the State of Ohio, DAS and Ohio EMA on expediting the procurement of incident response resources.
 4. Coordinate with Ohio EMA and other State-level agencies regarding State Controlling Board processes for the release and transfer of incident response funding.
- D. Ohio Department of Development (ODOD)
1. Coordinate with Ohio EMA on the availability of grant programs and funds.
 2. Provide recommendations for identifying financing during disasters.
- E. Ohio Environmental Protection Agency (OEPA)
1. Coordinate with Ohio EMA on the availability of grant programs and funds.
 2. Provide recommendations for identifying financing during disasters.
- F. Ohio Department of Agriculture (ODA)
1. Coordinate with Ohio EMA on the availability of grant programs and funds.
 2. Provide recommendations for identifying financing during disasters.
- G. Ohio Department of Health (ODH)
1. Coordinate with Ohio EMA on the availability of grant programs and funds.
 2. Provide recommendations for identifying financing during disasters.
- H. Ohio Department of Insurance (ODI)
1. Address issues related to the assessment of the adequacy of insurance coverage and identify supplemental insurance resources.
 2. Coordinate response with insurance industry to assure that mitigation efforts are consistent with emergency response efforts.
 3. Assist consumers with insurance claim issues.

I. Ohio Department of Job and Family Services

1. Coordinate with Ohio EMA on the availability of grant programs and funds.
2. Provide recommendations for identifying financing during disasters.

J. Ohio Department of Natural Resources (ODNR)

1. Coordinate with Ohio EMA on the availability of grant programs and funds.
2. Provide recommendations for identifying financing during disasters.

K. Ohio Department of Taxation

1. Provide information regarding the financial impact of incidents on tax obligations.

L. Treasurer of State (TOS)

1. In coordination with Ohio EMA, serve as a liaison to banking and financial institutions during incidents.
2. Provide support and guidance state agencies and to local auditors during an incident.

M. Ohio Department of Transportation (ODOT)

1. Coordinate with Ohio EMA on the availability of grant programs and funds.
2. Provide recommendations for identifying financing during disasters.

N. Ohio Attorney Generals' Office, Consumer Protection Division

1. Address issues related to consumer protection during disaster response and recovery.
2. Provide appropriate information to disaster victims regarding consumer protection against fraud.

VI. RESOURCE REQUIREMENTS

- A. Resources needed to support the effective operations under this Annex are addressed in Standard Operating Procedures developed and maintained by each Primary and Support Agency.