STATE OF OHIO
EMERGENCY OPERATIONS PLAN

FINANCIAL ACCOUNTING
SUPPORT ANNEX

PRIMARY AGENCY
Ohio Emergency Management Agency

COORDINATING AGENCY
Ohio Emergency Management Agency
I. PURPOSE

A. This annex provides financial accounting guidance to state departments that assist communities in responding to and recovering from a disaster, emergency, or scheduled event (incident).

B. Cost accounting operations for response and recovery will be conducted in accordance with established laws and policies.

C. This annex addresses fund identification, coordination, and financial accounting processes for costs incurred during an incident.

D. This annex is coordinated with, but does not duplicate activities that are defined and carried out under the Ohio Emergency Operations Plan’s ESF-7 (Resource Support and Logistics), and ESF-14 (Community Recovery and Mitigation).

II. SCOPE

A. This annex is applicable to all state agencies that assist in response or recovery operations during an incident; either via the State Emergency Operations Center (State EOC) or via individual agency-based response.

III. SITUATION

A. An incident could 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.
B. The activation of state-level response agencies through the State EOC will be dependent on the incident’s type and magnitude. Minor events might be adequately addressed locally, while larger events might necessitate the activation of the State EOC’s assessment, response, and recovery faculties.

C. Coordination will be required between local, state, and federal organizations to administer funding designed to assist in the response to and recovery from an incident.

D. If it is decided that funding from the State’s Disaster Relief Fund or other state-level funds is needed for local jurisdictions or individuals, it will only be made available through the State Controlling Board.

E. State agencies may receive incident-related funding from federal organizations or other state sources. These agencies will report their ongoing costs and finance activities to the State EOC Finance Section Chief.

IV. ASSUMPTIONS

A. Local jurisdictions affected by a disaster or emergency will seek supplemental response and recovery funding from the state when funding resources within their jurisdiction have been exhausted.

B. The state will request supplemental response and recovery funding from the federal government when costs meet or exceed federal declaration factors.

V. CONCEPT OF OPERATIONS

A. Overview

1. The Primary and Support Agencies to this annex will work together to address finance issues, and ensure the continuous flow of funds during and after an incident.

2. The Finance Section Chief will work with representatives of responding partner agencies to coordinate incident-related fiscal activities.

4. ESF-14 will coordinate and exchange information with other state agencies on how to apply for available federal funds.

5. Federal grants may be awarded during a disaster or emergency that are coordinated by other state agencies with their federal counterparts under separate laws and regulations. Federal grants identified and awarded to other state agencies will be communicated to ESF-14.
6. Responding agencies will coordinate with ESF-7 regarding procurement activities; and OBM for budget oversight, availability of state funds, and financial transactions.

7. The Finance Section Chief will ensure that all ESF-7 costs as well as the costs reported by other state agencies are captured.

B. Efforts will be made during an incident to ensure that all federal, state, and local agencies maintain consistent and timely communication to ensure that adequate funding is available to those who have been impacted.

C. Relationships between levels of government

1. Local
   
   a. Local jurisdictions will follow appropriate state and federal regulations with the expenditure of funds.

   b. Local jurisdictions will take all necessary steps to ensure any availability of funds is made aware to all appropriate local entities.

2. State
   
   a. The Finance Section Chief is responsible for employing and activating the provisions of this annex.

   b. The Finance Section Chief, in coordination with executive leadership, will address policy and prioritization issues related to spending throughout response and recovery operations.

   c. The State will inform local jurisdictions of available funding.

3. Federal
   
   a. The Federal Emergency Management Agency (FEMA) will coordinate with the State EOC regarding financial issues when federal resources are utilized in response to an incident.

   b. For a Stafford Act-eligible incident, FEMA may provide direct federal assistance or supplemental financial assistance.
VI. ORGANIZATION AND ASSIGNMENT OF RESPONSIBILITIES

A. Organization

1. Ohio EMA is the Coordinating Agency and will work with Support Agencies to ensure the application of this annex during preparedness, response, and recovery activities. The Coordinating Agency’s primary responsibility will be to focus on engaging Support Agencies in planning and coordination opportunities.

2. Ohio EMA is the Primary Agency for this annex and will take the lead in coordinating and reporting on annex-related missions and operations.

3. The Support Agencies will be activated through the State EOC for assessment, response, and recovery operations based on the needs of the incident.

4. Primary and Support Agencies will coordinate with one another to ensure resources are used efficiently and effectively during the carrying out of response missions.

5. Support agencies and other agencies activated by this plan will provide personnel, advice, and equipment to local and state agencies as well as responders.
6. Additional state-level agencies that are not listed in this plan may provide support based on an incident’s needs, to include but not limited to:
   a. Coordinating with Ohio EMA on the availability of grant programs and funds.
   b. Providing recommendations for identifying financial resources during a disaster.

B. Assignments of Responsibility

1. State EOC – Financial Section Chief
   a. Coordinate with OBM to determine and provide funding.
   c. Provide information, recommendations, and technical advice to the Office of the Governor, Ohio Legislators, State Controlling Board, and OBM.
   d. Coordinate with ESF-7 and ESF-14 for the acquisition of federal resources and direct support.

2. Auditor of State (AOS)
   a. Provide support and guidance to state agencies and local auditors during an incident.

3. Office of Budget and Management (OBM)
   a. Coordinate with Ohio EMA to determine the need and availability of state funds in response to an incident.
   b. Upon activation of the State EOC, OBM will disseminate the memorandum provided by the Finance Section Chief to all state agency fiscal office contacts.
   b. In the event of an emergency executive order, coordinate with the Office of the Governor, DAS, and Ohio EMA on expediting the procurement of response resources.
   c. Coordinate with Ohio EMA and other state-level agencies regarding the State Controlling Board process for the release and transfer of funding.
4. Treasurer of State (TOS)
   a. In coordination with Ohio EMA, serve as the liaison to financial institutions and local and state jurisdictions during an incident.
   b. Provide support and guidance to state agencies and local jurisdictions.

6. Department of Administrative Services (DAS)
   a. In the event of an emergency executive order, coordinate with the Office of the Governor, OBM, and Ohio EMA on the suspension of competitive selection as prescribed in R.C. 125.061.

5. All Other State Agencies
   a. In coordination with Ohio EMA, maintain tracking of all disaster- or emergency-related costs as prescribed in the Disaster, Emergency, Incident, or Event Cost Tracking Policy.

VII. RESOURCE REQUIREMENTS

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