

OHIO EMERGENCY OPERATIONS PLAN FINANCIAL MANAGEMENT SUPPORT ANNEX

PRIMARY AGENCY: Ohio Emergency Management Agency (Ohio EMA)

SUPPORT AGENCIES: Auditor of State (OAS)
Ohio Office of Budget and Management (OBM)
Ohio Department of Development (ODOD)
Ohio Environmental Protection Agency (OEPA)
Ohio Department of Insurance (DOI)
Ohio Department of Job and Family Services (ODJFS)
Ohio Department of Natural Resources (ODNR)
Governor's Office of Public Liaison (GOV-OPL)
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

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.

This Annex addresses fund identification, financial accounting, fund coordination, and securing and tracking the use of funds during and after emergencies and disasters.

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. 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 funding may be made available to a local jurisdictions when a Governor's Emergency Declaration is issued that includes that jurisdiction.

- C. Supplemental federal assistance for eligible response and recovery expenses incurred by governmental entities and/or the private sector maybe 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 Disaster Relief Fund program makes funding available from the State Controlling Board to local jurisdictions when eligible response and recovery expenses exceed one-half of one percent of the jurisdiction's eligible budget.
- F. A State Individual Assistance Program may be made available for limited private sector losses when an event has been declared locally, by the Governor and the U.S. Small Business Administration and declaration criteria has been met.
- G. State agencies may receive emergency funding from their federal peer organizations or from state funding sources. These agencies will provide Ohio EMA with reports of their ongoing costs and emergency finance activities.
- H. 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 will 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.

III. 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 acts 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 may form and lead a finance team composed of personnel from Ohio EMA, Ohio Department of Administrative Services, the Office of Budget and Management, the Ohio Department of Public Safety and other agencies as needed to coordinate fiscal activities related to the emergency.
3. In cooperation with the ICS Finance/Administrative Branch Director, FEMA may establish a mechanism for the electronic transfer of federal funds to the state following a Presidential Disaster Declaration.
4. As the designated grantee for Federal disaster funds, Ohio EMA executes 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. 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. Ohio EMA will coordinate and exchange information with these organizations in order to develop a comprehensive overview of available federal, state and local funds.
6. Ohio EMA will coordinate 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. It may be necessary to also coordinate with the Ohio Department of Administrative Services for procurement activities and the Ohio Office of Budget and Management for budget oversight, availability of state funds and financial transactions.

B. Relationships Between Levels of Government

1. Federal

- a. FEMA will coordinate with Ohio EMA regarding finance issues when federal resources are activated in response to emergency response and recovery operations in Ohio.
- b. Upon request, FEMA will provide Ohio EMA with supplemental financial assistance from FEMA when needed to address incident-related needs.

2. State

- a. The ICS Finance/Administrative Branch Director is responsible for employing and activating the provisions of this Annex.
- b. The Financial Team maintains a working relationship throughout emergency response and recovery operations to ensure that policies and procedures are followed.

3. Local

- a. Spend grant funds properly and effectively to alleviate the effects of a disaster.
- b. Take necessary steps to ensure that citizens are aware of all available grants.

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 victims.

Comparison Chart for Financial Support Organizations		
State Organizations	Federal Organizations	Local Organizations
Ohio EMA	FEMA	Local EMAs
Department of Agriculture	U.S. Dept. of Agriculture	Extension Services
Auditor of State	General Accounting Office	County Auditors
Office of Budget and Management	Office of Management and Budget	
Department of Development	Dept. of Housing and Urban Development	Community Action Councils
Environmental Protection Agency	U.S. Environmental Protection Agency	Local Fire Depts.
Department of Insurance	*	*
Department of Job and Family Services	Department of Labor/Health and Human Services	Local DJFS Offices
Department of Natural Resources	Dept. of the Interior	County Engineers
Governor's Office of Public Liaison	House of Representatives/Senate	County Commissioners
Department of Taxation	IRS	County Treasurers
Treasurer of State	Department of the Treasury	County Treasurers
Department of Transportation	U.S. Dept. of Transportation	County Engineers

* No comparable organizations exist at this level of government.

IV. ORGANIZATION AND ASSIGNMENT OF RESPONSIBILITIES

A. Ohio Emergency Management Agency (OEMA)

1. Coordinate with OBM to determine and provide funding.
2. Gather information on total disaster costs from state agencies and local jurisdictions.
3. Assemble the finance team when needed.
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-14, track the fiscal outlays of state agencies related to incident response and recovery.
6. Coordinate with OBM for the expeditious approval of for Individual Emergency Funds and Family Grants (IFG).

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 and Hazard Mitigation Grant Programs.

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 grant and program information with Ohio EMA.

F. 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.
- G. Ohio Department of Job and Family Services
1. Provide grant and program information to Ohio EMA.
 2. Identify available programs and funding.
- H. Ohio Department of Natural Resources (ODNR)
1. Coordinate emergency grant and program information with Ohio EMA.
- I. Governor's Office of Public Liaison (GOV-OPL)
1. Provide information on regions affected by the disaster.
 2. Coordinate with elected officials in the U.S. House of Representatives and the U.S. Senate in order to identify and obtain additional disaster funding.
- J. Ohio Department of Taxation
1. Provide information regarding the financial impact of incidents on tax obligations.
- K. 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.
- L. Ohio Department of Transportation (ODOT)
1. Coordinate emergency grant and program information with Ohio EMA.
- M. Ohio Attorney Generals' Office, Consumer Protection Division
1. Address issues related to consumer protection during disaster response and recovery.
 2. Provide and information to disaster victims regarding consumer protection against fraud.

V. RESOURCE REQUIREMENTS

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