

NORTH CAROLINA EMERGENCY OPERATIONS PLAN (NCEOP)
ANNEX A | APPENDIX 6
SERT FISCAL SECTION
December 2019

A. PURPOSE

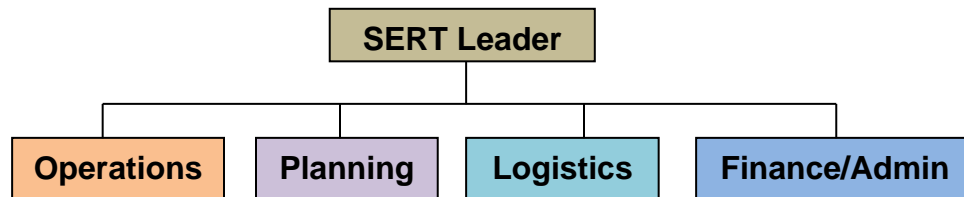
This appendix describes the role of the Finance/Admin Section for the activation of the State Emergency Operations Center and the capturing of costs of the State Emergency Response Team (SERT) during activation for disasters and and/or events and payments to vendors.

B. MISSION

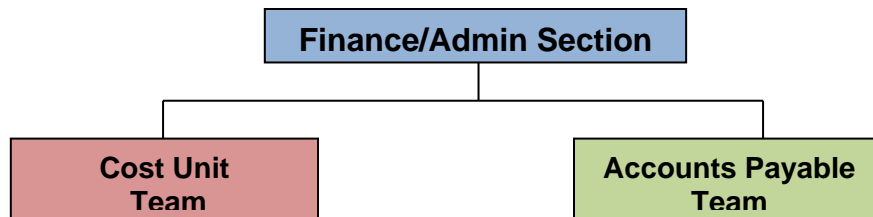
The Finance/Admin Section receives actual or estimated expenditures from state agencies when activated. The information is used to inform the SERT Leader, Department of Public Safety (DPS), Governor’s Office and other state agencies on actual or estimated costs the state will incur for the response phase of a disaster and or an event. Additionally, works with the Federal Emergency Management Agency (FEMA) to ensure comprehensive management of financial resources and allocation of funds for emergency management activities during times of emergencies and disasters. Upon receipt of invoices from the vendor, ensures the vendor is paid in a timely manner.

C. ORGANIZATION

The Finance/Admin Section falls under the SERT Leader and is constituted with staff from North Carolina Emergency Management (NCEM) and augmented with staff members from the Department of Public Safety Budget and Controller’s Office.



The Finance/Admin Section Leader (NCEM Executive Officer) is the principal advisor to the SERT Leader and leads the following teams as listed below:



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The size of the disaster and/or event will determine if the Cost Unit Team and Accounts Payable Team will need to be augmented with DPS Budget and Controller's Office personnel. For small disasters and/or events NCEM Executive Officer and Accounting Technician will collect the expenditures and do the required reporting for the Cost Unit and Accounts Payable teams. DPS Budget personnel will be used to assist in collecting expenses during activation and response. The DPS Controller's Office, Account Payable Section will be utilized to pay vendors as quickly as possible for commodities, equipment purchased, rented equipment and other expenses incurred during the activation and response period. Temporary employees may be hired to supplement the team positions depending on the size and duration of the event.

D. CONCEPT OF OPERATIONS

The Fiscal Section supports SERT response and recovery operations by collecting expenditure reports from state agencies and advising the SERT Leader on the financial activities and expenditures before, during and after the response phase and/or event. The following are primary responsibilities of the Section:

1. Track costs incurred from internal and external sources throughout the event, beginning with the State Emergency Operations Center (SEOC) activities phase using the NCSPARTA Finance-Incident Expenditure board.
2. Coordination and establishment of disaster and/or event cost centers and funding with Department Budget and Controller's office and Office of State Budget and Management.
3. Monitor and provide financial impact of emergency and/or disaster costs to the Secretary of DPS, SERT Leader and staff, Office of State Budget and Management, and other state agencies.
4. Ensure NCEM compiles adequate documentation of disaster expenditures to allow appropriate reimbursement of disaster costs.
5. Ensure timely processing of vendors' invoices for approval and payment.
6. Assist in direct billing and payment for food and lodging for disaster response personnel as directed by the SERT.

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7. Coordinate with DPS to adjust the P-Card spending levels for designated card holders for disaster expenditures.
8. Provide timely and accurate financial and budgetary information to the SERT Leader and staff in the following areas:
 - Disaster cost center establishment
 - Running total of disaster expenditures
 - P-Card guidance and status
 - General fiscal issues

1. FINANCE/ADMIN SECTION LEADER

- a. Initiate the Fiscal Section SEOC Activation Checklist.
- b. Monitors NC SPARTA and enters significant events or taskings as needed.
- c. Assists with collecting and analyzing expenditure data in order to work with Functional Leads in ensuring state agencies are reporting their expenditures in NC SPARTA.
- d. Approves P-Card request transactions and provides data and information to the SERT Leader other state agencies.
- e. Coordinates and resolves financial issues with the Department Controller and Budget Office.
- f. Disseminates information to SERT partners and NCEM personnel on financial issues.
- g. Provides guidance to SERT partners on collecting and retrieving expenditures for reimbursements.
- h. Ensure all NCEM expenditures, such as labor, equipment, materials and supplies, contracts, and rentals, have been captured for reimbursement following the event.

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- i. Coordinates with the Assistant Director for Logistics on estimated expenditures for requests for Direct Federal Missions (DFM) and Emergency Management Assistance Compact (EMAC) requests.
- j. Coordinates with the Recovery Section for the preparation and submission of the initial SF-424 (Request for Federal Assistance) and associated documents for federally declared disasters.
- k. Ensures required expenditure reports are submitted and/or downloaded from the Finance Tracking Board to the Plans Section for inclusion in their various reports be established reporting times.

2. COST UNIT TEAM

- a. Track all expenditures for NCEM to include invoice, contract, E-Procurement and P-Card purchases, direct billing, DFM, EMAC, lodging, meals and other costs related to the event.
- b. Track expenditures from state agencies during the event using the Finance Tracking Board. Notify the NCEM Functional Leads when state agencies are not reporting their information.
- c. Track expenditures from state resources i.e., NCHART, Urban Search and Rescue Teams, Regional Response Teams (Hazardous Materials) and other teams and individuals that are considered state resources.
- d. Ensure cost centers and budgets are established.
- e. Uses the Fiscal Section State EOC Activation Checklist to ensure activities are submitted and monitored.
- f. Coordinates with the functional leads to ensure state agencies are reporting their event expenditure costs daily in the NCSPARTA Finance-Incident Expenditure Board.
- g. Prepares reports for the SERT Leader, DPS, and other state and federal agencies as needed or required.
- h. Monitors NC SPARTA for anticipated and/or estimated and actual expenditures.
- i. Coordinates with the Logistics Section on anticipated and actual costs and resources, commodities, and equipment ordered and received.

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- j. Coordinates with the Regional Coordination Centers on their expenditures and are submitted.
- k. Forwards copies of invoices for payment to the Account Payable team for payment.

3. ACCOUNTS PAYABLE TEAM

The Accounts Payable (AP) Team will be activated for medium to large scale events for processing, coding, and payment of invoices related to the event. Due to the size and complexity of the event, the AP team will be located at the SEOC or at their normal work facility.

- a. Processes vendors' invoices for approval and payment, including coding to the appropriate disaster cost center and charting of account lines.
- b. Coordinates with the Logistics Section on processing and tracking E-Procurement requests.
- c. Develops and maintains internal tracking of daily expenditures and disaster costs.
- d. Retains copies of invoices and contracts for reimbursement submission.

E. CONCLUSION OF THE EVENT

At the conclusion of the disaster and/or event, collect the following documents for reimbursement:

- 1. Invoices/receipts
- 2. Contracts
- 3. Time sheets (for overtime)
- 4. Other documents to support reimbursement

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F. REFERENCES

- A. DPS Policies and Procedures Manual
- B. NC Disaster Recovery Guide
- C. Office of State Budget and Management Budget Manual
- D. NCEM Comprehensive Recovery Plan
- E. US Department of Homeland Security, Financial Management Guide
- F. 44 Code of Federal Regulations, Part 13
- G. 2 Code of Federal Regulations, Part 200
- H. NC DPS Purchasing and Logistics Manual
- I. NC DPS Accounts Payable Policy
- J. 10 NC DPS Travel, Travel Allowance, and Reimbursement Policy