# ANNEX E¹

**FINANCE/ADMINISTRATION SECTION**

<table>
<thead>
<tr>
<th>Section</th>
<th>Content</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0</td>
<td>Purpose</td>
<td>1</td>
</tr>
<tr>
<td>2.0</td>
<td>Staffing</td>
<td>2</td>
</tr>
<tr>
<td>3.0</td>
<td>Duties</td>
<td>2</td>
</tr>
<tr>
<td>3.1</td>
<td>Finance/Administration Section Chief</td>
<td>2</td>
</tr>
<tr>
<td>3.2</td>
<td>Procurement Unit</td>
<td>3</td>
</tr>
<tr>
<td>3.3</td>
<td>Cost and Time Unit</td>
<td>3</td>
</tr>
<tr>
<td>3.4</td>
<td>Compensation and Claims Unit</td>
<td>4</td>
</tr>
<tr>
<td>4.0</td>
<td>Concept of Operations</td>
<td>4</td>
</tr>
<tr>
<td>4.1</td>
<td>Section Activation</td>
<td>4</td>
</tr>
<tr>
<td>4.2</td>
<td>Coordination with Other Jurisdictions &amp; Agencies</td>
<td>4</td>
</tr>
<tr>
<td>5.0</td>
<td>Policies and Procedures</td>
<td>5</td>
</tr>
</tbody>
</table>

## Attachments

### Emergency Action Checklists

| E-1       | Finance/Administration Section Chief                                  | 6    |
| E-2       | Procurement                                                           | 10   |
| E-3       | Cost & Time                                                           | 12   |
| E-4       | Compensation & Claims                                                 | 15   |

¹ This Annex is supplemented by appropriate procedures in Part 3 - EOC Procedures Manual.
ANNEX E

FINANCE/ADMINISTRATION SECTION

Figure E-1 EOC Finance/Administration Section

1.0 PURPOSE

The Finance/Administration Section is responsible for providing financial and administrative support to the County/Operational Area (OA) Emergency Operations Center (EOC). The specific duties of this Section include:

- Implementing a disaster accounting system and emergency finance procedures;
- Arranging for emergency procurement and financing of supplemental emergency resources and services;
- Providing or arranging for administrative support for EOC functions, as necessary;
- Compiling incident-related costs;
• Completing insurance claims and State Office of Emergency Services (OES) and Federal Emergency Management Agency (FEMA) documentation for disaster assistance applications; and
• Coordinating short-term recovery activities.

2.0 STAFFING

The EOC Director determines the extent to which the EOC will be activated and staffed at the time of the incident. For the most part, the Finance/Administration Section will be activated for Level III (Catastrophic) incidents. The Section Chief will determine which pre-designated Section functions and pre-assigned staff will be activated (see Part 1, Attachment 8.0 for EOC assignments).

If assigned primary or alternate personnel are not available to staff a function, the Section Chief may assign available staff to perform more than one function, or the tasks assigned to that function will be the responsibility of the person next highest in the organization, in this case, the Finance/Administration Section Chief.

When fully staffed, the Finance/Administration Section includes the following functions:

• Finance/Administration Section Chief
• Procurement Unit
• Cost & Time Unit
• Compensation & Claims Unit

3.0 DUTIES

The Finance/Administration Section's primary responsibility is to maintain, to the greatest possible extent, the systems necessary to continue the County’s essential finance-related services, including payroll, payments and revenue collection. In addition, at the time of a major emergency or proclaimed disaster, this Section is responsible to implement emergency finance and accounting procedures approved by the Auditor-Controller to support cost recovery documentation.

3.1 Finance/Administration Section Chief

The Finance/Administration Section Chief, who is a member of the EOC General Staff and reports to the EOC Director, oversees all Section functions and is responsible to;

• Assign and brief Section staff as indicated and oversee all Section activities.
• Implement emergency accounting and finance procedures as necessary, and advise all EOC and County staff of those procedures.
• Determine if the County’s bank can continue to handle financial transactions.
• Arrange to have restrictions on County Purchase Cards lifted for certain card holders, if indicated.
• Maintain the financial continuity of County payroll, payments and revenue collection.
- Supervise, negotiate and administer emergency vendor and supply contracts as necessary.
- Confer with the Planning/Intelligence Section Damage Assessment Unit as requested regarding damage cost estimates.
- Compile summary cost estimates associated with the emergency response on a daily basis.
- Participate in development and implementation of the EOC Action Plan.
- Arrange for administrative support for EOC staff if necessary.
- Consult with the Planning/Intelligence Section on the transition to short-term recovery activities when indicated.

### 3.2 Procurement Unit

The Procurement Unit staff reports to the Finance/Administration Section Chief and is responsible to:

- Advise all EOC and County staff to implement the Expenditure Tracking Procedure (Part 3, Section 15.0) to capture and document emergency response-related costs, including those associated with mutual aid resources.
- Coordinate equipment and supply purchases with the Logistics Supply Unit.
- Prepare purchase orders, emergency contracts, equipment rental agreements and vendor agreements as necessary.
- Supervise, negotiate and administer emergency vendor and supply contracts as necessary.
- Process incident-related purchase orders for payments.

### 3.3 Cost & Time Unit

The Cost & Time Unit staff reports to the Finance/Administration Section Chief and is responsible to:

- Advise all EOC and County staff to implement the Emergency Timekeeping Procedure (Part 2, Section 5.0) to capture and document emergency response-related labor costs.
- Confer with the Planning/Intelligence Section Damage Assessment Unit as requested regarding damage cost estimates.
- Ensure that daily personnel time records for volunteers and contract and mutual aid personnel are prepared consistent with the Emergency Timekeeping Procedure.
- Ensure that time records identify the scope of work and site-specific work locations, consistent with Damage Survey Reports (DSRs).
- Ensure that equipment records identify the scope of work and site-specific work locations and operator time, if applicable, consistent with Damage Survey Reports (DSRs).

- Compile and summarize daily cost estimates for expenses and extraordinary labor associated with the emergency response.

### 3.4 Compensation & Claims Unit

The Compensation & Claims Unit staff reports to the Finance/Administration Section Chief and is responsible to:

- Manage investigation and compensation of any emergency-related physical injury or property damage claims involving Kern County.

- Record and maintain documents related to injuries and illnesses required by local agencies and state worker’s compensation programs.

- Prepare insurance claims and disaster assistance applications as indicated.

- Issue checks upon settlement of claims.

### 4.0 CONCEPT OF OPERATIONS

The Finance/Administration Section staff will operate consistent with the Standardized Emergency Management System (SEMS) principles and in accordance with the applicable procedures outlined in Part 3 – EOC Procedures.

#### 4.1 Section Activation

The Finance/Administration Section Chief will activate one or more of the Section’s Units as the emergency situation necessitates. All Section Units may be placed on standby status following a warning of an impending or developing emergency or for Level II emergencies. In the event of an obvious disaster (e.g., major earthquake) that disrupts communications, all Section staff will report automatically to the primary EOC location.

#### 4.2 Coordination with Other Jurisdictions & Agencies

The Finance/Administration Section’s duties are focused primarily on County operations during the emergency response phase. However, the Section may transition to short-term recovery activities when appropriate and when directed to do so by the EOC Director or the designated County Recovery Coordinator. At such time, Section staff will coordinate with other levels of the emergency management organization (EMO) as follows:

##### 4.2.1 OPERATIONAL AREA JURISDICTIONS

Following an incident in which a Local Emergency, State of Emergency, and/or Major Disaster is proclaimed, the Finance/Administration Section will coordinate the compilation and preparation of the data necessary to support Damage Survey Reports (DSRs) among all OA jurisdictions, including cities, the County, special
districts, and school districts. The Section may also be asked to assist the County’s Disaster Recovery Coordinator in working with all OA jurisdictions to establish, staff and operate a Local Assistance Center (LAC), a central location for individuals and businesses to obtain information on available disaster assistance programs.

4.2.2 **STATE AND FEDERAL AGENCIES**

The Section may be asked to assist the County’s Disaster Recovery Coordinator in coordinating with State OES and FEMA to establish a local Disaster Recovery Center (DRC) for individuals and businesses to register for disaster assistance and to receive information and resource materials. Assistance may also be provided to coordinate on-site visits by State OES and FEMA officials to observe damage areas.

5.0 **POLICIES AND PROCEDURES**

In addition to the finance-related procedures outlined in Part 3 – EOC Procedures, all Section Units will operate under the following policies and procedures, as the situation dictates, and as directed by the Finance/Administration Section Chief:

- In order to ensure that all staff pre-assigned to the Finance/Administration Section are prepared to respond effectively at the time of a disaster, each will follow the following preparedness policies:
  - Participate in regular training and exercises of the EOC staff to maintain proficiency in the assigned role and responsibilities.
  - Review and recommend updates to this EOP and annex, applicable department plans and standard operating procedures, and County emergency finance procedures.
  - Develop additional procedures and other information to be incorporated into this annex.

- Existing County and departmental fiscal operating policies will be followed unless a Local Emergency is proclaimed by the Board of Supervisors (BOS) or the County Administrative Officer, a State of Emergency involving Kern County is proclaimed by the Governor, or a Major Disaster involving Kern County is declared by the President.

- Following an Emergency Proclamation or Disaster Declaration, pre-established emergency finance procedures will be implemented.
ATTACHMENT E-1

FINANCE/ADMINISTRATION SECTION CHIEF

EMERGENCY ACTION CHECKLIST

Initial Response (To Most Emergencies)

- Report to EOC, check-in and obtain briefing from the EOC Director.
  - Magnitude and scope of event
  - Area(s) of County impacted
  - Current situation and priorities
  - Actions taken
  - Local EOCs activated
  - Existing or anticipated problems/issues

- Identify available internal and external communications capabilities.

- Determine the extent to which Section functions should be activated and initiate Section staff notifications, as indicated.

- Assign and brief incoming Section staff on the following:
  - Current situation assessment
  - Specific job responsibilities
  - Co-workers within the job function and/or geographical assignment
  - Availability of communications
  - Location of work area
  - Eating and sleeping arrangements as appropriate
  - Procedure for obtaining additional supplies, services and personnel.
  - Work shifts
  - Current operational period

- Initiate and maintain a function log. Record the following:
  - By date and time, note arrival time, decisions made, positions activated, personnel assigned to report to the Finance/Administration Section Chief, directions given, and actions taken.
  - Information to be shared with other EOC functions
  - Items that require follow-up
  - Information/data needed for recovery operations
  - Issues that involve potential liability
  - Section personnel, time on duty, and assignment
  - Sign out at close of shift

- Develop and implement accountability, work objectives and any special assignments for Section staff.
From Planning/Intelligence Section status displays, review major incident reports and additional operational information that may pertain to or affect Finance operations. Provide information to appropriate Section Units.

Issue a memorandum to County staff advising of Emergency Timekeeping and Expenditure Tracking procedures, approved by the Auditor-Controller:

- Ensure that all County personnel time records:
  - Are coded properly:
    - Straight time to regular cost account
    - Overtime to disaster cost account
  - Reflect the location or project worked-on for each hour worked
  - Are duplicated and retained by departments/divisions prior to submittal to Auditor-Controller

- Ensure that all payment documents for emergency procurement invoices:
  - Are coded with appropriate organization code, cost, and expenditure accounts
  - Correspond to specific projects and locations, if possible

Participate in regular EOC briefings and provide input to the EOC Action Plan.

Monitor response activities and identify any potential issues that require prompt attention.

Based on the situation as known or forecasted, determine likely future Finance/Administration Section needs.

Request additional personnel and/or equipment resources from Logistics Section, as necessary.

Provide EOC Director with cost summaries, financial forecasts, analyses, and any major problem areas, as indicated.

Track Cost Recovery issues:

- Costs for personnel overtime and consumable supplies, and the emergency repair, restoration, reconstruction or replacement of public real property or facilities may be reimbursable to local government for eligible disasters and/or disaster projects.
- Timecards must tie-in to specific project work and location.
- Request disaster cost accounting be established:
  - Contact the Procurement staff and obtain the following:
    - Assignment of all primary purchases to:
      - General Fund
      - Established Emergency Budget Unit
  - Creation of:
    - Cost Account (specific to the disaster)
    - Expenditure account number (specific to the disaster)

Make a list of key Finance issues currently confronting the Section to be accomplished within the next operational period.

Keep up-to-date on the situation and resources associated with the Section. Maintain current status reports and displays.
Provide situation and resources information to the Planning/Intelligence Section as the situation requires.

Arrange for administrative support for the EOC staff as necessary.

Monitor Section activities and adjust Section objectives and priorities as appropriate.

Update status information with other Sections as appropriate.

Conduct periodic briefings for the Section. Ensure that all organizational elements are aware of priorities.

Use face-to-face communication in the EOC whenever possible and document decisions and policy.

Participate in the EOC Action Planning meetings.

Maintain the financial continuity of County payroll, payments and revenue collection.

Determine if County’s bank can continue to handle financial transactions.

Arrange to have restrictions on County purchase cards lifted for certain card holders, if indicated.

Ensure that all personnel and equipment time records and record of expendable materials used are received from other Sections and submitted to the Cost and Time Unit at the end of each operational period.

Supervise, negotiate and administer emergency vendor and supply contracts, as necessary.

Confer with Planning Section Damage Assessment Unit regarding damage cost estimates.

Ensure that summary cost estimates associated with the emergency response are compiled on a daily basis.

Implement short-term recovery activities when indicated, or when directed to do so by the EOC Director or County Recovery Coordinator.

Meet with assisting and cooperating agency representatives as required.

Keep the General Staff advised of overall financial situation.

Brief Management on all financial management issues needing attention and follow-up.

Brief your relief at shift change time. Ensure that in-progress activities are identified and follow-up requirements are known.

Upon EOC deactivation, approve requests for release of resources, as indicated.

Authorize deactivation of organizational elements within the Finance Section when no longer required.

Ensure that any open actions are handled by Section staff or transferred to other EOC functions as appropriate.
Ensure that any required forms or reports are completed prior to your release and departure.

Determine Section's 24-hour staffing needs and arrange for relief staff as necessary.

Deactivate Section and close out logs when authorized by the EOC Director.

Supervise demobilization of Section staff.

Leave forwarding phone number where Finance Section staff can be reached.

Post-Emergency

Assign staff to assist at Local Assistance Center(s) (LAC), if necessary.

Provide Logistics Section Supply Unit with list of supplies to be replenished.

Submit log and other emergency-related documentation to Planning/Intelligence Section Documentation Unit.

Participate in post-emergency debriefing and critique session

Participate in After Action Reporting and Corrective Action Plan meetings.

Revise and update emergency plans and procedures to reflect lessons learned from the emergency.

Implement any assigned corrective actions.
ATTACHMENT E-2

PROCUREMENT UNIT

EMERGENCY ACTION CHECKLIST

Initial Response (To Most Emergencies)

☐ Report to EOC (or other designated reporting location), check in and obtain briefing from the Finance/Administration Section Chief.
  o Magnitude and scope of event
  o Area(s) of County of impacted
  o Current situation and priorities
  o Actions taken
  o Existing or anticipated problems/issues
  o Immediate objectives

☐ Initiate and maintain a function log. Record the following:
  o By date and time, note arrival time, decisions made, positions activated, personnel assigned to report to the Procurement function, directions given, and actions taken.
  o Information to be shared with other EOC functions
  o Items that require follow-up
  o Information/data needed for recovery operations
  o Issues that involve potential liability
  o Unit personnel, time on duty, and assignment

☐ Assign and brief any subordinates, as indicated.

☐ Participate in regular Section briefings and provide Section Chief with input to the EOC Action Plan, as indicated.

☐ Keep up-to-date on the situation and resources associated with the Section. Maintain current status reports and displays.

☐ Keep the Finance/Administration Section Chief advised of Unit's status and activity on any problem areas that now need or will require solutions.

☐ Coordinate equipment and supply purchases with Logistics Supply Unit.

☐ Prepare purchase orders, emergency contracts, equipment rental agreements and vendor agreements as necessary.

☐ Process incident-related purchase orders for payment.

☐ Contact appropriate sections to ascertain Procurement requirements and any specific needs.

☐ Implement Emergency Purchase procedure and create single-point ordering.
 Establish contracts and agreements with supply vendors, as necessary.

 Request additional resources through the appropriate Logistics Section Unit, as needed.

 Ensure that all Unit personnel and equipment time records and record of expendable materials used are provided to the Section Chief at the end of each operational period.

 Brief your relief at shift-change time. Ensure that in-progress activities are identified and follow-up requirements are known.

Post-Emergency

 Upon EOC deactivation, leave forwarding phone number where you can be reached.

 Identify staff to assist at the Local Assistance Center (LAC) and/or Disaster Recovery Center (DRC), if necessary.

 Provide Logistics Section Supply staff with list of any supplies to be replenished.

 Deactivate Unit and close out logs when directed by Section Chief.

 Submit logs and other emergency-related documentation to Planning/Intelligence Section Documentation Unit.

 Participate in post-emergency debriefing and critique session.

 Participate in After Action Reporting and Corrective Action Plan meetings.

 Revise and update emergency plans and procedures to reflect lessons learned from the emergency.

 Implement any assigned corrective actions.
ATTACHMENT E-3

COST & TIME

EMERGENCY ACTION CHECKLIST

Initial Response (To Most Emergencies)

☐ Report to EOC (or other designated reporting location) and obtain briefing from the Finance/Administration Section Chief.
  o Magnitude and scope of event
  o Area(s) of County impacted
  o Current situation and priorities
  o Actions taken
  o Existing or anticipated problems/issues
  o Immediate objectives

☒ Initiate and maintain a function log. Record the following:
  o By date and time, note arrival time, decisions made, positions activated, personnel assigned to report to the Cost and Time function, directions given, and actions taken.
  o Information to be shared with other EOC functions
  o Items that require follow-up
  o Information/data needed for recovery operations
  o Issues that involve potential liability
  o Unit personnel, time on duty, and assignment

☒ Keep up to date on the situation and resources associated with the Section. Maintain current status reports and displays.

☒ Participate in regular Section briefings and provide Section Chief with input to the EOC Action Plan, as indicated.

☒ Assign and brief any subordinates, as indicated.

☒ Activate and maintain the Disaster Accounting System and procedures to capture and document costs related to emergency response, in coordination with other Sections.

☒ Inform all EOC Sections and County departments that the Disaster Accounting System is to be used.

☒ Confer with Planning Section Damage Assessment Unit as requested regarding damage cost estimates.

☒ Ensure that daily personnel time records from all volunteers, and contract and mutual aid personnel are prepared consistent with the Emergency Timekeeping Procedure.

☒ Establish and maintain a separate file for personnel timekeeping records.

☒ Establish and maintain a file of time reports on owned, rented, donated and mutual aid equipment (including charges for fuel, parts, services and operators).
Ensure that all time records identify scope of work and site-specific work locations consistent with Damage Survey Reports (DSRs).

Ensure that daily personnel timekeeping records are accurate and prepared in compliance with the Emergency Timekeeping Procedure.

Keep the Finance/Administration Section Chief advised of Unit status and on any problem areas that now need or will require solutions.

Ensure that all information is verified to be correct on the timekeeping records and reports are signed.

Compile and summarize daily cost estimates for expenses and extraordinary labor associated with emergency response.

Close out time documents prior to personnel leaving emergency assignment.

Act as liaison with the disaster assistance agencies (e.g., Red Cross) and coordinate the recovery of costs as allowed by law.

Prepare all required state and federal documentation as necessary to recover all allowable disaster costs.

Request additional resources through the appropriate Logistics Section Unit, as needed.

Brief your relief at shift change time. Ensure that in-progress activities are identified and follow-up requirements and responsibilities are assigned.

Review all cost and time documents for accuracy.

Receive and allocate payments.

Organize and prepare records for final audit.

Ensure that all required forms or reports are completed prior to your release and departure.

Post-Emergency

Identify staff to assist at the Local Assistance Center (LAC) and/or Disaster Recovery Center (DRC) as needed.

Upon EOC deactivation, release resources, as directed.

Leave forwarding phone number where you can be reached.

Provide Logistics Supply Section staff with list of any supplies to be replenished.

Deactivate Unit and closeout logs when directed by Section Chief.

Submit logs and other emergency-related documentation to Planning/Intelligence Section Documentation Unit.
☐ Participate in EOC post-emergency debriefing and critique session.

☐ Participate in After Action Reporting and Corrective Action Planning meetings.

☐ Revise and update emergency plans and procedures to reflect lessons learned from the emergency.

☐ Implement any assigned corrective actions.
ATTACHMENT E-4

COMPENSATION & CLAIMS UNIT

EMERGENCY ACTION CHECKLIST

Initial Response (To Most Emergencies)

- Report to EOC and obtain briefing from the Finance/Administration Section Chief.
  - Magnitude and scope of event
  - Areas of County impacted
  - Current situation and priorities
  - Actions taken
  - Existing or anticipated problems/issues
  - Immediate objectives

- Initiate and maintain a function log. Record the following:
  - By date and time, note arrival time, decisions made, positions activated, personnel assigned to report to the Compensation & Claims function, directions given, and actions taken.
  - Information to be shared with other EOC functions
  - Items that require follow-up
  - Information/data needed for recovery operations
  - Issues that involve potential liability
  - Unit personnel, time on duty, and assignment

- Assign and brief any subordinates, as indicated.

- Keep up-to-date on the situation and resources associated with the Section. Maintain current status reports and displays.

- Coordinate with the Safety Officer, Liaison Officer, Agency Representatives, Personnel Unit of the Logistics Section and ICS Field Level Compensation/Claims Unit Leader, as indicated.

- Keep the Finance/Administration Section Chief advised of Unit status and activity on any problem areas that now need or will require solutions.

- Request additional resources through the appropriate Logistics Section Unit, as needed.

- Maintain a log of all injuries occurring during the emergency and a file for each injured person.

- Develop and maintain a log of potential and existing claims.

- Investigate and prepare claims related to any injuries and damage to County property and notify and file claims with insurers, as indicated.

- Periodically review all logs and forms produced by the Unit to ensure:
  - Work is complete
  - Entries are accurate and timely
  - Work is in compliance with Kern County requirements and policies
Ensure that the Personnel Unit of the Logistics Section complete claims for any injured personnel or volunteers working at the emergency.

Determine if there is a need for Compensation-for-Injury and Claims Specialist and request personnel from the Logistics Section, as needed.

Participate in regular Section briefings and provide Section Chief with input to the EOC Action Plan, as indicated.

Ensure that all Compensation-for-Injury and Claims logs and forms are complete and routed to the appropriate department for post-emergency processing.

Manage investigations and compensation of any emergency-related physical injury or property damage claims involving Kern County.

Provide report of injuries and coordinate with the Safety Officer for mitigation of hazards.

Obtain all witness statements pertaining to claims and review for completeness.

Prepare insurance claims and disaster assistance applications, as indicated.

Brief your relief at shift-change time. Ensure that in-progress activities are identified and follow-up requirements and responsibilities are assigned.

**Post-Emergency**

- Upon EOC deactivation, release resources, as directed.
- Leave forwarding phone number where you can be reached.
- Identify staff to assist at the Local Assistance Center (LAC) or Disaster Recovery Center (DRC), as needed.
- Provide Logistics Supply Section staff with list of any supplies to be replenished.
- Deactivate Unit and close out logs when directed by Section Chief.
- Submit logs and other emergency-related documentation to Planning/Intelligence Section Documentation Unit.
- Participate in EOC post-emergency debriefing and critique session.
- Participate in After Action Reporting and Corrective Action Planning meetings.
- Revise and update emergency plans and procedures to reflect lessons learned from the emergency.
- Implement any assigned corrective actions.