

# FLORIDA DEPARTMENT OF HEALTH FINANCIAL MANAGEMENT AND RECOVERY STANDARD OPERATING GUIDELINES FOR EMERGENCY RESPONSE

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Version 1.3

- I. PURPOSE:** The purpose of this standard operating guide (SOG) is to implement standard processes and responsibilities for financial management and recovery during Florida Department of Health (FDOH) emergency response activities.

For the purpose of this document, FDOH emergency response activities include state-level activities in support of an activation of the State Emergency Response Team (SERT), a public health emergency, or an activation of an incident management team in which FDOH is the lead response agency; or county-level activities in support of an activation of a county emergency operations center, a local health emergency, or an activation of an incident management team in which a county health department (CHD) is the lead response agency.

[The State of Florida Resource and Financial Management Policies and Procedures for Emergency Management](#) require each state agency to develop, maintain, train and implement procedures for documenting disaster related response and damage costs. This includes procedures for:

- a. Accounting for and tracking all personnel labor and equipment usage costs associated with the incident.
- b. Documenting all purchases, contracts, leases or other expenditures done as a part of the incident response.
- c. Seeking timely, adequate, and appropriate reimbursement for incident related costs, as available.

- II. SITUATION:** FDOH is uniquely organized as a state department with 67 CHDs. During emergency response activities, CHDs operate under local authority and in support of their county emergency management agency, but all financial aspects and damage reports are coordinated through the FDOH, which consolidates, tracks, and reports emergency response-related expenses and seeks financial reimbursement on behalf of the entire department.

- III. ASSUMPTIONS:** This SOG is based on the following planning assumptions:

- a. FDOH will incur costs as a part of local and state response to incidents.
- b. FDOH will operate under existing financial policies, procedures and systems, unless specifically waived by the State Surgeon General or through a Governor's Executive Order.
- c. Reimbursement for response activities may not be available for all incidents; however, FDOH will operate and keep documentation as if it were.
- d. All incident response related costs will be documented and tracked through a numbered tracking system.
- e. FDOH will aggressively seek reimbursement for emergency response activities through appropriate funding sources.
- f. FDOH will ensure all emergency response related costs are reasonable, necessary, appropriate, and in direct support of the incident response.

**IV. AUTHORITIES:** This SOG is based on the following authorities established in existing statutes, plans, policies, and procedures:

- a. Ch. 252.36, F.S. Emergency Management Powers of the Governor.
- b. Ch. 381.00315, F.S. Public Health Advisories, Public Health Emergencies.
- c. DOHP 250-9-10 DOH Purchasing Policy and Procedures.
- d. DOHP 56-44-11 DOH Purchasing Card Guidelines.
- e. IOP 56-37-11 Internal Operating Procedure; Division of Administration, Finance and Accounting.

**V. CONCEPT OF OPERATIONS:**

**a. Authorization, documentation and tracking of emergency response actions**

All incident related costs should be clearly documented and linked to missions and/or tasks authorized by the lead response agency in the appropriate numbered tracking system. Depending on the incident response structure established for the incident, the specific numbered tracking system will vary. Below are examples of mission tracking systems:

- **EM Constellation:** EM Constellation is the state-level mission tasking and tracking system used by the SERT. This is the system that county emergency management agencies utilize to request resources from the state. When the SERT is activated for an incident response, all state-level response activities should be tracked in EM Constellation through missions.
- **County emergency management mission tracking systems:** each county emergency management agency has a system for mission tasking and tracking at the local level. This may be through electronic systems such as WebEOC, E Team, EMSystems, or through a manual system. When a county emergency operations center is activated, all county-level response activities should be tracked as directed by county emergency management.
- **State Watch Office Log:** Some incidents do not elevate to the level of an activation of the SERT but may be coordinated and tracked through the State Watch Office (SWO). Emergency response activities can be documented through the SWO log to track agency level actions at the county and state level.
- **Existing or ad hoc FDOH tracking systems:** In some instances, FDOH may be operating an Incident Management Team that does not involve an activation of the SERT or County EM (e.g., 2009 Chinese Dry Wall Incident or a local COOP incident). Under this circumstance, the FDOH or CHD may establish an alternate system for mission tasking and tracking. If appropriate and available, an existing system, such as the FDOH pharmaceutical ordering system, FLShots or EM Resource, may serve as the mission tracking system. In other cases it may be necessary to establish a manual tracking system. This can be a log that documents incident-related expenses tracked through the Finance Section of the Incident Management Team. A manual system should be established if no other means are available for mission tasking and tracking.

All mission tracking systems capture the following information elements:

- Incident name
- Description of response action(s) taken

- Resources used
- Justification for any purchases made
- State date and end date
- Authorizing entity

**b. Processes for Purchasing, Contracting and Travel During Emergency Response**

At the onset of an incident, the FDOH Division of Administration will establish ORG and EO codes specifically for the incident. These codes will be disseminated to the FDOH and CHDs by the Division and should be utilized for all expenditures related to the incident.

Unless waived by the State Surgeon General (through delegation to the Director of the Division of Administration) or through an Executive Order, routine processes for purchasing, contracts, and travel must be followed. If specific processes are waived for disaster response, this will be communicated to the FDOH and CHDs by the FDOH Division of Administration.

The FDOH Division of Administration has established modified processes for key financial related activities in emergency situations:

- **Emergency Purchases:** Established in the Exceptional Purchases section of the [DOH Purchasing and Policy Procedures](#). Emergency purchases is defined as “a purchase necessitated by a sudden unexpected turn of events, such as acts of God, riots, fires, floods, accidents, or any circumstances beyond the control of the agency, where to delay competitive bidding would be an immediate danger to public health, safety, and welfare, or be detrimental to the interests of the state.” This procedure defines expedited processes for conducting emergency purchases.
- **Mission Critical Travel:** Established in the [DOH Mission Critical Travel](#) criteria. The following conditions are emergency response related circumstances considered mission critical travel: 1) circumstances in which there is an immediate danger to public health, safety, welfare, or of other substantial loss to the state requiring emergency action; 2) response to an in-state disaster; or 3) response to an out-of-state disaster in another state through the Emergency Management Assistant Compact.
- **Emergency Procedures for Purchasing Card (P-card) Use:** Established in the [FDOH Purchasing Card Guidelines](#). These procedures define the expanded authority to utilize P-cards during a state of emergency, steps to request activation of P-cards into emergency status, and emergency card credit limits.

Funds for incident-related expenditures will be encumbered from existing program budgets and will be reimbursed if and when the department receives reimbursement.

**c. Personnel Labor Tracking and Payment**

All personnel labor costs associated with the incident response should be documented on employee timesheets. FTE and OPS employees will track hours associated with the incident response through People First. The FDOH Division of Administration will disseminate codes in which employees can code incident-related hours on their routine timesheets. Supervisors should ensure all hours worked as a part of the incident response are documented and appropriately coded on employee timesheets. Specific instructions will

be provided by the Division of Administration for documenting incident hours for contract employees.

Employees who accrue overtime as a result of the incident response may, or may not, be paid for those hours depending on the nature of the incident, the ability for the FDOH to obtain reimbursement and Executive Orders issued by the Governor's Office. If no mechanism is in place to authorize extraordinary pay, employees will be compensated based on routine policy.

The following is applicable only during the period of time covered by an executive order.

- **Administrative Leave for Career Service, Selected Exempt Service (SES), and Senior Management Service (SMS) employees**
  - Employees located in a closed facility are granted administrative leave for the period the facility is closed.
  - An employee who is on a prior approved leave (annual, sick, personal holiday, etc.) during the period the facility is closed due to the disaster shall not be entitled to the use of administrative leave.
- Employees sent home during their normal work hours to get ready for a storm or to prepare to work in a shelter will use personal leave for that time or offset the leave by additional hours worked.
- **Payment for Additional Hours Worked (Work during declared emergency conditions by Executive Order)**
  - Career Service, SES, and SMS Excluded employees. Excluded employees designated to perform duties directly related to the disaster, are eligible to be paid straight time payment for the additional hours physically worked beyond the 80-hour pay period in lieu of earning regular compensatory leave. Career Service and SES employees below bureau chief level (non- Florida Nursing Association (FNA)) required to provide essential services will receive special compensatory leave on an hour-for-hour basis for the number of hours worked for the period the facility is closed (normal business hours only, does not include weekends).
  - Career Service, OPS, and SES Included employees: Included employees that are normally eligible for overtime payment will continue to receive overtime payment for all hours worked in excess of 40 hours during the workweek. Career Service employees (non-FNA) required to provide essential services will receive special compensatory leave on an hour-for-hour basis for the number of hours worked for the period the facility is closed (normal business hours only, does not include weekends).
  - Contracted Employees: Contracted employees are not covered by the FDOH's plan; therefore, each contracted employee must contact their contract coordinator to determine eligibility for payment of additional hours worked as a result of the disaster. Each contract manager should check with the appropriate vendor to determine eligibility for payment of any additional hours.
  - FNA Employees: An employee providing essential services shall be credited with hours of work and, in addition, receive disaster compensation on an

hour-for-hour basis for the number of hours worked for the period the facility is closed (employee's home base facility). Employees who receive disaster pay shall not receive special compensatory leave for the same period. At the end of the workweek or pay period, as appropriate, employees shall be compensated in the following order:

- \* Employees shall be credited with time actually worked. If the hours worked exceed the normal pay for the workweek or pay period, employees will be compensated for all overtime earned (excluded employees will earn regular compensatory leave);
- \* If the hours actually worked are still below the normal pay for the workweek/pay period, leave shall be used to bring the employee to the normal rate of pay in the following order: (1) Any annual leave, sick leave, or regular compensatory leave that had been approved; (2) Any administrative leave for which the employee is eligible. Any unused administrative leave eligibility that is not needed to bring the employee to the normal pay shall be cancelled. (3) In addition to the above, the employee providing essential services shall receive disaster compensation to be paid at the employee's current regular hourly rate of pay for each hour worked while the facility is closed by order of the Governor, regardless of whether overtime was earned or leave used during the workweek or pay period.
- \* For FNA employees whose county remains open but who are deployed to a county that is closed, special manual processing will be required.

#### **d. Reporting Incident-Related Costs**

Within 30 days of the end of an incident response or on a timeframe as directed by the Division of Administration, documentation for all incident-related expenses must be consolidated by the Division of Administration, regardless of whether the incident is eligible for reimbursement or not.

The Division of Administration will produce reports from the Financial Information System based on the incident-specific ORG and EO codes for the incident, to determine incident-related costs to the FDOH. CHDs and Divisions within the FDOH may be requested to validate incident-related expenses, and provide justification and documentation for expenses. The Division of Administration will work directly with each CHD and Division to gather this information.

Justifications should reference an approved mission or task in the authorized mission tasking and tracking system. (See section "a" of this document).

Examples of required documentation include:

- Travel Documentation:
  - Vouchers for each expense including employee per diem, mileage, etc.
  - State of Florida travel voucher reimbursement form

- Mission Critical Activities form
  - Mileage log form
  - Lodging receipts/invoices
  - Gasoline receipts
  - Contract Services (e.g., TransMontaigne) invoices
  - Toll road receipts
  - Vehicle rental receipts/invoices
  - Cab or taxi receipts
  - Airline ticket or copy of itinerary with fees & totals
  - Additional baggage fees receipts
  - Receipts for authorized special purchases (GPS, repairs, etc.)
- Time/Payroll:
    - List of all staff working as a part of the response (name, disaster duty, dates worked, deployed location and dates, regular job site, contracted or People First)
    - Timesheets / People First reports for all pay periods
    - Invoices, vouchers, timesheets and other backup for contracted staff
    - Sign-in sheet for staff meals
    - Include location and type of group feeding (EOC/HQ staff, CHD staff, clients, evacuees, etc.)
    - Receipts for foods/meals including items purchased or entrees ordered with quantities, name of vendor, date and time
- Purchasing Expenses:
    - Summary of purchases
    - Voucher for each expense
    - Clear copies of receipts and invoices with assigned mission number and name of purchasing staff notated
    - Justification for purchase (this should be documented in the appropriate mission tracking system for the incident)
    - Copies of contracts or written agreements
    - Any credit slips
    - Any lost /misplaced DOH receipt replacement form
    - Debris or refuse dump site load tickets
    - Time and/or distance equipment used and staff operating
    - All aircraft service documents

#### **e. Reimbursement**

Not all incidents are eligible for reimbursement of emergency response related expenses. Since it is not always known if there will be an opportunity to seek reimbursement until well into the incident response, FDOH will document and scrutinize emergency response-related expenses as if reimbursement were going to be available.

Eligibility for reimbursement opportunities is determined based on the type of incident, specific conditions regarding its impact to the State of Florida, and the existence of federal or private party funding for the incident. Some funding options available for emergency response include:

- The [Public Assistance Grant Program](#) authorized under the Robert T. Stafford Act requires the state to meet a cost-sharing threshold for emergency response and recovery activities and uninsured losses. Certain costs for government and private

not-for-profit entities are reimbursable under the Public Assistance Program managed by the Federal Emergency Management Agency (FEMA). Though an incident may qualify for Public Assistance, each expense is not guaranteed reimbursement. The Florida Division of Emergency Management is responsible for seeking the Public Assistance Grant for the State of Florida.

- [Fire Management Grant Program](#), like Public Assistance, requires the State to demonstrate that total eligible costs for the declared fire meet or exceed either the individual fire cost threshold, which applies to single fires; or the cumulative fire cost threshold, which recognizes numerous smaller fires burning throughout a state. The Florida Division of Emergency Management is responsible for seeking the Fire Management Grant for the State of Florida.
- Special grant opportunities may be available through federal agencies for certain incidents. In 2009, the FDOH received grant funding for response activities related to the novel H1N1 Influenza Pandemic. This grant funding allowed the department to disseminate funding to CHDs, in order to support response activities. This avenue of incident response funding is rare and should not be expected for most incidents. If future grant funding opportunities for incidents become available, the department will abide by the conditions of the grant for management of financial aspects of the response.
- Direct federal funding is provided for some incidents and special events. This may be in the form of direct access to federal resource and response systems or through reimbursement from a federal agency. This circumstance is rare and would only apply when the federal government has lead authority for the incident response, and state and local authorities are acting in a supporting role. Specific criteria for eligible expenses would be communicated from the federal government and certain state activities such as labor would likely not be covered. The 2012 Republican National Convention National Security Special Event is an example of a directly funded event.
- Responsible party private funding - though rare, some incidents are the fault of private parties, who are legally responsible for costs associated with the incident response. The 2009 Deepwater Horizon Oil Spill is an example of this circumstance. In these circumstances, the legal requirements documenting the private party's responsibilities and eligible expenses for reimbursement will be established by the lead agency.
- The Emergency Management Assistance Compact (EMAC) provides for reimbursement for response activities in support of another state and is authorized through the official EMAC request process by the requesting state. Any FDOH response activities done in support of another state must be requested by the impacted state and authorized by the Division of Emergency Management. The EMAC process includes a process for estimating and negotiating costs for EMAC missions.

If an incident is eligible for reimbursement, the Division of Administration will complete the necessary reimbursement packages required by the reimbursing authority and submit a package on behalf of the FDOH.

Upon receipt of reimbursement funds, the Division of Administration will disseminate funds based on charge codes. The FDOH will utilize the same processes for distributing disaster reimbursement funds as it does to distribute federal grant funding on a routine basis.

If no funding source exists for response activities, expenses will be the responsibility of the purchasing CHD or Division. In this circumstance, response activities would be paid for through existing operational budgets within the FDOH. FDOH may submit a supplemental budget request to the legislature to seek funding for these expenses, as deemed appropriate by the State Surgeon General.

## **VI. RECORD OF CHANGES AND APPROVAL**

This standard operating guide replaces and supersedes the previously disseminated “Emergency Standard Operating Procedures – Finance and Administration” dated May 2011, “FDOH FEMA: A Guide to Reimbursement” dated June 21, 2011 and “Department of Health Emergency Purchasing & Accounting Protocols” dated May 2011.

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