

**SUPPORT ANNEX 1—FINANCIAL MANAGEMENT**

**LEAD AGENCIES**

Pierce County Department of Emergency Management  
Pierce County Finance Department  
Pierce County Finance Department-Information Technology  
Pierce County Facilities Management Department

**SUPPORT AGENCIES**

Office of the County Executive  
Office of the Pierce County Council  
Pierce County Prosecuting Attorney  
Pierce County Department Heads  
Pierce County Incorporated Cities and Towns

**I. INTRODUCTION**

A Purpose

This Support Annex is to provide guidance for emergency fiscal and administrative procedures in support of emergency management activities during an emergency or major disaster. The processes and procedures described in this annex ensure that funds are provided expeditiously and that financial operations are conducted in accordance with established federal, state, and local laws, policies, regulations, and standards.

**II. POLICIES**

- A. Pierce County department heads are responsible for tracking, compiling, and submitting accurate and complete incident-related expenditures to the EOC Finance Section Chief at regular intervals throughout the response, and recovery operations, or when requested. Costs and damage estimates are to be submitted on the appropriate forms.
- B. Responsibility for the various functions relating to fiscal activities for emergency expenditures is shared by all affected department heads. The DEM Finance Division Manager or the EOC Finance Section Chief, in coordination and consultation with Pierce County Finance, and the “Applicant Agent” will provide guidance and oversight.
- C. Each county department head will establish internal emergency administrative procedures to support agency responsibilities and provide current general inventories of resources and assets which may be called upon to support emergency operations. The Logistics Section Chief will be the coordinator of these resources during EOC operations.
- D. The DEM Finance Division Manager or designee will be present in the EOC or readily available to provide guidance and assistance.
- E. Incident-related expenditures are incurred with currently appropriated local funds in accordance with Chapter RCW 38.52, RCW 36.40.180 and 190, and county codes

and ordinances. County Council action may be required if expenditures exceed appropriated funding levels. The Executive or designee in coordination with the Director of Finance and the Director of Emergency Management will be responsible for identifying other sources of funds to meet incident-related expenses if department budgets are exceeded.

- F. When the routine approval process for expenditures cannot take place because of circumstances resulting from an emergency or major disaster, a local proclamation of emergency by the Executive is necessary; this will allow for the usual procurement and bid process to be temporarily suspended.
- G. The Executive or designee may make decisions on the expenditure of appropriated funds. The County Council must approve decisions on the expenditure of non-appropriated funds.
- H. The Director of PC DEM is deemed “Applicant Agent” for Pierce County.
- I. Depending on the magnitude of the emergency or major disaster, non-essential administrative activities may be suspended, and personnel not assigned to essential duties may be re-assigned within or to departments needing emergency support.
- J. The Pierce County Prosecuting Attorney’s office will provide legal advice to county department heads concerning emergency administrative procedures.

### **III. CONCEPT OF OPERATIONS**

#### **A. Fiscal Management**

- 1. Fiscal and budget staff at each Pierce County department is responsible for documentation of incident costs and establish or utilize existing administrative methods to keep accurate records separating incident operational expenditures from day-to-day expenditures.
- 2. Accurate emergency logs and expenditure records must be kept by all affected departments from the very beginning of an emergency or major disaster to receive the maximum amount of entitled reimbursement should state or federal assistance become available or in preparation of a possible audit.
- 3. During emergency operations, personnel from Pierce County Finance will work with the EOC Finance Section Chief to provide guidance and instructions to county departments on appropriate record keeping.
- 4. During EOC activation, a separate BARS number will be assigned in order to track all expenditures and payroll activity. Emergency purchases during non-business hours are coordinated through the EOC Finance Section Chief.
- 5. Any county department which incurs incident-related expenditures or damages is responsible for completing and submitting appropriate documentation to the EOC Finance Section Chief at regular intervals, or when requested.

6. Incorporated cities and towns may proclaim an emergency in order to bypass their bid process to pay for necessary resources. If the incident-related costs do not require suspension of the procurement and bidding process, the affected jurisdictions are covered under the county's emergency proclamation.

B. Electronic Information Management

1. Finance Department-Information Technology (IT) Division is responsible for the protection and restoration of electronic and computer hardware, software, connectivity, and data. The department head will identify mission-essential personnel with redundancy for emergency operations.
2. An IT representative will either be on-call to support the EOC operations or present in the EOC for coordinating restoration of services and supporting emergency computer needs.
3. Department heads determine priorities for restoration of services and systems. Actual restoration during an emergency or major disaster is dependent upon county-wide priorities.
4. IT has developed a disaster recovery plan which is published separately.

C. Records Preservation/Retention

1. The Finance Department-IT Division is responsible for establishing and publishing policy for essential records preservation to ensure continuity of Pierce County government.
2. Department heads are responsible for establishing and following policy for records preservation in order to provide essential services.
3. The General Services Department provides the housing and security for the maintenance of essential records as determined by established county or interdepartmental policy.

**IV. RESPONSIBILITIES**

A. Lead Agencies

1. Pierce County Department of Emergency Management/EOC
  - The DEM Finance Division Manager or designee will staff the EOC as Finance Section Chief as needed during EOC operations. Other staff may fill other roles within the Finance Section of the EOC.
  - The Director will serve as "Applicant Agent" for Pierce County.
  - Provide guidance and oversight to department heads for the development of fiscal emergency procedures.

2. Pierce County Finance
    - Lead agency for establishing and publishing policy for essential records preservation to ensure continuity of government.
    - Provide guidance and oversight to department heads for the development of fiscal emergency procedures.
    - Assist in the identification of funding sources to meet incident-related expenses if department budgets are exceeded.
  3. Pierce County Finance-Information Technology
    - Lead department for the protection and restoration of electronic and computer hardware, software, connectivity, and data.
    - Provide support services or staffing to the EOC when requested.
    - Coordinate priorities for the restoration of services and systems with the EOC Manager and department heads providing essential emergency services.
  4. Pierce County Facility Management
    - Lead department for the secure housing and preservation of essential records.
- B. Support Agencies
1. Office of the County Executive
    - Proclaim an emergency when indicated.
    - Direct the expenditure of appropriated funds.
    - Assist in the identification of funding sources to meet incident-related expenses if department budgets are exceeded.
  2. Office of the Pierce County Council
    - Approve the expenditure of non-appropriated funds when indicated.
  3. Pierce County Prosecuting Attorney
    - Provide legal advice to county department heads concerning emergency administrative procedures.
  4. Pierce County Department Heads
    - Track, compile and submit accurate and complete incident-related expenditures and other fiscal activities to the EOC Finance Section Chief, when requested
    - Maintain inventories of department resources and assets.
    - Establish and follow departmental emergency administrative procedures to ensure the ability to provide services.

- Re-assign personnel to divisions or departments providing essential emergency services as resources allow.

5. Incorporated Cities and Towns

- Proclaim an emergency when emergency expenditures exceed operating budgets or align under the county's proclamation of emergency.
- Inform the EOC of emergency operational status and resource needs.

**V. AUTHORITIES AND REFERENCES**

- Information Technology Disaster Recovery Plan

**VI. TERMS AND DEFINITIONS**

- (See Appendices I and II)

**VII. ATTACHMENTS**

- (None)