



**Support Annex 4
Financial Management**

Coordinating Agency

West Virginia Division of Homeland Security and Emergency Management (WVDHSEM)

Support Agencies and Organizations

West Virginia State Treasurer’s Office (WVSTO)

Purpose

- A. The Financial Management Support Annex to the West Virginia Emergency Operations Plan (WVEOP) provides guidance to assist in financial support to emergency management activities.
- B. This annex addresses fund identification, financial accounting, fund coordination, and securing and tracking the use of funds during and after emergencies and disasters.
- C. This annex is coordinated with, but does not duplicate activities that are defined and carried out under the WVEOP Emergency Support Function ESF 7 Logistics Management and Resource Support.

Scope (EMAP 3.4.1)

- A. The Financial Management Annex applies to financial and administrative support activities for all emergencies, disasters, and other events. This includes comprehensive financial management of personnel and emergency management budgeting.
- B. This annex is applicable to all State agencies and other assigned organizations and entities participating and responding under the WVEOP with assistance or relief as coordinated by WVDHSEM.
- C. This annex also provides procedures and guidance to ensure that funding and resources are provided promptly and that operations are conducted in accordance with established State and federal laws, policies, regulations, and standards.

Policies

- A. This annex is intended to be consistent with the WVEOP, the National Response Framework (NRF), the National Disaster Recovery Framework (NDRF), and the National Incident Management System (NIMS).

B. All agencies assigned responsibilities within this annex will develop and maintain the necessary plans, standard operating procedures, and mutual aid agreements to successfully accomplish their tasks.

C. WVDHSEM and the WVSTO are responsible for the development and maintenance of this annex. This should occur at minimum once every two years. (EMAP 3.4.3)

D. All records are preserved and kept in accordance with local, State, and Federal records retention schedules.

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 resources, including 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 may become available to West Virginia from the Federal Emergency Management Agency (FEMA) after either a major disaster or emergency have been issued and an FEMA-State agreement has been signed.

D. Local jurisdictions 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 Other Needs Assistance (ONA) 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.

F. State agencies may receive emergency funding from their Federal peer organizations or from State funding sources. These agencies will provide WVDHSEM with reports of their ongoing costs and emergency finance activities.

Planning Assumptions

A. Local jurisdictions will seek emergency supplemental response and recovery funding when their own resources have been exhausted.

B. The State of West Virginia will seek emergency supplemental response and recovery funding from the Federal government when event-related costs meet or exceed Federal thresholds and declaration factors.

Organizational Structure

A. WVDHSEM is the coordinating agency for the State of West Virginia in times of emergencies. In the event of an emergency, WVDHSEM will verify the emergency, notify, and coordinate with all other State agencies necessary to handle the emergency.

B. The State organization for response to activation of the Financial Management Support Annex is the same as that for other incidents and events as detailed in the WVEOP Basic Plan.

C. State resources will be utilized in accordance with the WVEOP, unless otherwise directed by the Governor or WVDHSEM Director.

Concept of Operations (EMAP 3.4.2)

A. General

1. The Office of the Governor and 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. WVDHSEM will act as the lead in the coordination of emergency finance after a Stafford Act declaration.
2. WVDHSEM will form a finance team composed of personnel from appropriate State agencies as needed to coordinate fiscal activities related to the emergency.
3. FEMA will establish a mechanism for the electronic transfer of Federal funds to the State following a Presidential emergency or major disaster declaration under the Stafford Act.
4. As the designated grantee for Federal disaster funds, WVDHSEM will coordinate the execution of the FEMA/State Agreement with FEMA following a presidential declaration. This is a grant agreement between FEMA and the State of West Virginia, and identifies State staff who have the legal authority to obligate disaster funds to eligible recipients; and specifies laws, executive orders and regulations applicable for grant administration by the State. The governor is the signatory of the FEMA State agreement and designates a Governor's Authorized Representative to act on his/her behalf with the Federal government.
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. WVDHSEM will coordinate and exchange information with these organizations in order to develop a comprehensive overview of available Federal, State and local funds.

B. Intergovernmental Relationships

1. Federal

a. FEMA will coordinate with WVDHSEM regarding finance issues when Federal resources are activated in response to emergency response and recovery operations in West Virginia.

b. Upon a well-developed request with significant informational support included, FEMA will provide WVDHSEM with supplemental financial assistance from FEMA when needed to address incident-related needs.

2. State

The WVDHSEM Financial and Administration Branch maintains a working relationship with other responding organizations throughout emergency response and recovery operations to ensure that policies and procedures are followed.

3. 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.

Agency Responsibilities Matrix

Supporting Agency	Acronym	Responsibilities
West Virginia Division of Homeland Security and Emergency Management	WVDHSEM	<ul style="list-style-type: none"> • Monitor disaster appropriations, allotments, and/or cash balances daily. • Support development of all documents to obtain State and Federal funding for each disaster or emergency.
West Virginia State Treasurer’s Office	WVSTO	<ul style="list-style-type: none"> • Provide technical or material assistance relative to financial issues within the scope of services available by the agency. • Provide direction, coordination, and oversight as required
West Virginia State Auditor’s Office	WVSAO	<ul style="list-style-type: none"> • Establish necessary accounting funds to allow for the transfer of funds to the State
West Virginia State Tax Department – Budget Office		<ul style="list-style-type: none"> • Establish necessary accounting funds to allow for the transfer of funds to the State
Local Emergency Management Agencies		<ul style="list-style-type: none"> • Spend grant funds in accordance with specific grant requirements and only for allowable expenses, to alleviate the effects of a disaster. • Take necessary steps to ensure that citizens are aware of all available grants.

Authorities & References

Authorities

The Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended, 42 U.S.C. 5121-5206

The Economy Act, 31 U.S.C. subsection 1535 & 1536

Comprehensive Environmental Response, Compensation, and Liability Act, as amended (42 U.S.C. § 9601 et seq.)

Small Business Act (15 U.S.C. § 631 et seq.)

West Virginia Code, Chapter 12, as amended

West Virginia Code, Chapter 15, Article 5, as amended

References

State of West Virginia Emergency Operations Plan, Basic Plan

National Response Framework, as amended

National Disaster Recovery Framework, as amended

EMAP Standards

3.4 – Administration and Finance

RECORD OF CHANGES

CHANGE NUMBER	DATE OF CHANGE	PAGE/CHANGE	CHANGE MADE BY (SIGNATURE)
1	5/1/2017	SPT 4-6, (Record of Changes Added)	
2	5/1/2017	SPT 4-6, EMAP Standards Added, (3.4 – Administration and Finance)	