

SECTION 10

FINANCE

FINANCE BRIEFING GUIDE

Fiscal agreements currently in place

Conflagration Act/FEMA declaration

POs currently open

Local purchase considerations

Vendors currently in place, i.e. fuel, garbage, portable toilets, phones

FINANCE SECTION CHIEF

The Finance Section Chief, a member of the general staff, is responsible for all financial and cost analysis aspects of the incident. The Finance Section Chief must ensure that the Finance Section is organized and operates in compliance with guidelines, policies, and constraints established by the Incident Commander and the OSFM.

EXPECTATIONS

The Finance Section Chief and/or designated member/s of the Finance Section will:

1. Work cooperatively with all members of the IMT, personnel from other involved agencies and the community to accomplish the mission objectives.
2. Prepare costs analysis of the incident, and report the information to the Incident Commander, and/or other Incident Command staff, and/or OSFM as requested.
3. Assist the Resource Unit Leader in completing the forms required for tracking resources.
4. Adhere to accounting methods, purchasing procedures and reporting processes established by the Incident Commander and/or OSFM.
5. Work closely with vendors and ensure proper purchasing documentation is completed and accurate billing is received.
6. Strive to leave a positive impression of the IMT, the OSFM and the State of Oregon with local businesses and the community.
7. Provide assistance to agency or jurisdictional personnel in developing contractual agreements as needed.
8. Compile a financial package at the end of the incident that is as complete as possible while keeping the Chief Deputy State Fire Marshal and/or the ERU manager advised of any loose ends or oddities.
9. Assist the OSFM office with the reconciliation of invoices.

SPECIFIC DUTIES AND WORK ASSIGNMENTS

1. Establish a work area co-located with any other agencies assigned to the incident. Coordinate OSFM fiscal functions with other agency Finance Sections on the incident. When necessary, implement inter-agency agreements to ensure mobilized resources have adequate logistical support.
 - a. Finance Section must ensure that agreements are within the scope and authority of the Incident Command and/or OSFM, and that costs and conditions of the agreement are reasonable.

- b. Finance Section must ensure that all agreements clearly state the responsibilities of the agency and the vendor.
 - c. Finance Section must endeavor to help all parties to the agreement understand their responsibility in carrying out the provisions of the agreement (e. g., service must be provided today, we will not accept something different than what was ordered, OSFM must be invoiced within 60 days, etc).
 - d. Finance Section must deliver the original contractual agreement, (or copy, if appropriate), to the OSFM along with any supporting documents at the end of the incident.
2. Coordinate with the Logistics Section regarding necessary purchases, contract services, vendor billings, and specific commissary needs. Be involved with vendors to establish our credibility and work towards payment credibility.
 3. Maintain records of all costs related to OSFM mobilized resources including vehicles, equipment, personnel, and resources. Records must include costs for contracted services and OSFM expenses.

Information that is required on a continual basis during an incident includes:

<u>Information Needed</u>	<u>Source</u>
What has been ordered?	Logistics
Source of supplies	Logistics
Is fuel being used?	Logistics
Reports of vehicle damages	Logistics
Have EMT's or ambulances been ordered? (What type of services will be used?)	Medical Unit (Logistics)
Cost of meals	Logistics
Number of people being fed	Logistics
Grocery orders (Be sure orders are turned in)	Logistics
Security services (What types of service will be used?)	Logistics
Camp agreements (Be sure they are completed!)	Logistics
Injuries or Property Damage	Safety/Logistics/Other

4. Prepare documentation of daily costs using the OSFM Cost Estimate Report form. Forward this information to the Incident Commander, the Planning Section Chief and the OSFM AOC as required.
5. Establish procurement procedures for mechanical maintenance of apparatus, repairs and parts services. Document all apparatus breakdowns, damage and repairs with a written statement from the apparatus operator or Task Force Leader.

6. Be prepared for the team's Planning meeting by:
 - a. Noting any big-ticket items.
 - b. Determining any specific procurement requirements.
 - c. Briefing daily cost estimates.
7. Verify that any known injuries of any OSFM mobilized personnel are documented on the appropriate forms
8. Coordinate with the Planning Section Chief for the demobilization of resources. Help develop a demobilization plan following the priorities established from the Logistics Section Chief.
9. Demobilization of Resources:
 - a. Verify with Logistics that all equipment and supply cache credit cards are accounted for.
 - b. Verify that any accident claims due to incident operations are completed.
 - c. Assume contractual obligations.
 - d. Review and meet requirements of ODF and any other memorandum of understanding.
 - e. Ensure FSP-01, 01A, ICS 214 forms, and apparatus logs are current and complete.
 - f. Ensure vendor obligations are up to date.
 - g. Sign off the ICS-221 Demobilization Checkout form.
10. Contact all local vendors to close out any open POs, to inform them the team and its resources are demobilizing and that no further purchases should be allowed on the PO. Provide and/or obtain copies of any needed documents in relation to the purchases or services that were provided.
11. During the IMT debriefing, verify you have received all information regarding any financial issues still needing attention. In addition, be sure to brief the agency administrative personnel of any financial issues still needing attention or follow up prior to demobilizing.
12. Prior to demobilizing, ensure that all OSFM financial documentation is organized, accurate and complete. Submit unit log to the Planning Section Chief for inclusion in the incident report. Retain all financial records.
13. Assist others when ever possible.

Post Incident

14. Compile a financial package, (documentation, logs, records, receipts, invoices, POs, etc.), at the end of the incident that is as complete as possible. Submit the package as soon as possible with a cover memo to the OSFM Emergency Response Unit.
15. Provide assistance, as needed, to the OSFM with the reconciliation of invoices and reimbursement packets submitted by those requesting reimbursement.
16. During the post-incident critique, the Finance Section Chief should be prepared to discuss the following, as applicable:
 - a. Organization
 - b. Timekeeping (personnel and equipment)
 - c. Claims
 - d. Commissary operation
 - e. Contract administration
 - f. Interaction with other agencies
 - g. Job assignments and effectiveness of performance
 - h. Other

RESOURCE PROCUREMENT AND SUPPLY ACCOUNTABILITY

The Finance section and Logistics Section must work closely for the purpose of procuring and establishing the payment of resources. The Logistics Chief establishes where resources will be obtained, such as a local business, a contracted service, camp cache, or another responding agency. However, once it has been identified where the resource can be obtained from, it is the Finance Section Chief's responsibility to make contact with the vendor or agency and complete the required documentation to secure the resource. **Only the Office of State Fire Marshal's IMT Finance Section Chiefs has the spending authority to issue a PO and secure resources during a conflagration or declared emergency.** See the current OSFM IMT roster for a list of the Finance Section Chiefs.

If any single purchase is in the amount of \$5000.00 or more, consult with the Incident Commander and Agency Rep before buying the resource. If there are any concerns about the cost of a resource or the overall cost of the incident to date, consult with the Incident Commander.

Purchasing Resources

If a resource is provided by a private vendor, a PO must be issued. If the vendor wishes to not charge for the resource, a PO must still be issued showing there is no charge. If the vendor requires immediate payment and will not bill us, then every attempt should

be made to obtain the resource from another vendor that will accept a PO, as long as doing so meets the mission objectives in an acceptable manner and time.

Completing the PO

Important - Enter the incident name in the blank box under the PO number

Blank section under the PO # - Enter the incident name

Agency/Department - OSFM-IMT

PO Date - The date the PO is being issued

Delivery Date - The date the resource is to be provided

Vendor Name & Address - Vendor or Business name, physical address and mailing address

Terms - Terms of payment if needed

Agency Contact- Finance Sections Chief's name (first & last)

Phone - Finance Sections Chief's contact phone number

Ship to - Where the resource is to be delivered. If it is being picked up, enter W/C

Bill to - OSFM's address

Item - Enter a 1 for the first item being purchased. Continue with 2, 3, 4, and so on as applicable

Description - Enter a description of the resource or service being purchased. The description must be very clear in stating what is being purchased or provided and when the resource will be available or delivered

Quantity - Enter the count of that resource or service being purchased

Unit Price - Enter the individual price of the resource or service

Extended Amount - Enter the total dollar amount for the line item. (Buying 3 sleeping bags at \$20.00 each, enter \$60.00)

Total - Enter the total cost of all resources or services being purchased

Authorized Agent/Approved Date - Enter your signature, the date and "FSC color Team"

After the PO is completed, distribute the NCR copies as follows:

White – OSP Fiscal copy (submitted to OSP at a later date)

Pink – vendor copy

Green – Finance Chief copy for financial package

Yellow - spare copy that stays in book

Using the SPOTS Card

If a resource can not be obtained using a PO, as a last option, the resource may be purchased using the Small Purchase Order Transaction System (SPOTS) card. This is a credit card issued only to the Finance Sections Chiefs assigned to a team. OSP policies regarding the use of SPOTS cards are not applicable during an emergency.

ONLY THE FINANCE SECTION CHIEF IS AUTHORIZED TO USE THE CARD

Caution should be taken in using the card since it has only a \$5000.00 monthly credit limit. If the credit limit needs to be increased, after obtaining approval from the OSFM Chief Deputy and/or Agency Rep, a written statement must be submitted to the OSP Business Services Manager with cc: to the OSP Procurement Services Unit Manager and OSP Accounting Manager. The statement is to include an explanation of the need for the increase and a brief description of the emergency. The limit is usually increased in 2 to 4 hours.

When using the SPOTS card, a receipt for the purchase must be obtained. In addition, log the purchase on the OSP SPOTS card log.

Agency Agreements

During some incidents other county, state or federal agencies may be involved. If some type of logistical support is shared between OSFM and another agency, an agreement will need to be negotiated for sharing costs; documented in a written agreement. Keep in mind that any costs agreed upon must be reasonable and fair.

Often an incident can go on for weeks after OSFM resources have been demobilized. Because of this, NEVER agree to OSFM being responsible for a percentage of the total cost of an incident.

For additional information, see the “OSFM ODF Concepts of Unifying” and “OSFM ODF Agreement”.

ODF/USFS Fires - Credit Card System (Supply Accountability Card)

The procedure for procuring and accounting for supplies will vary significantly at incidents where ODF or USFS resources are participating. The credit card system is the cornerstone of the ODF/USFS equipment accountability system. It provides a common procedure for everybody to use, and even more importantly it helps to create a “sense of accountability” throughout the incident. However it is important to know the strengths and weaknesses of this system.

The credit card system does a very good job of creating that “sense of accountability” and also does a good job of controlling fuel issues and issues of supplies to individuals and crews. However, it does not do a very good job of accounting for and tracking supplies delivered to the line.

Procedure

1. The cards are checked out through the ODF/USFS timekeeping unit. Only the Logistics Section Chief, Finance Section Chief, Resource Unit Leader, or personnel specifically designated by the Incident Commander will be issued cards. The IMT Finance Chief will compile a list of the names of personnel authorized to have an incident credit card, and submit the list to the ODF/USFS timekeeping unit.
2. When ODF/USFS supplies are checked out of the fire cache, the cardholder will sign the incident issue form for the ST/TFL requesting the supplies. A copy of the incident issue form will be filed with the yellow or green copy of the FSP-01 on file with the Finance Section Chief. The remaining copies will be retained by the Logistics Section Chief for reconciliation at demobilization. All fire cache equipment shall be accounted for prior to demobilization.
3. During demob it is the responsibility of the Logistics Section Chief to inform the Finance Section Chief of “shortages”. Reconciliation of shortages with the cache manager will be the responsibility of the Logistics Section Chief.
4. When the cards are used for fuel, the OSFM Finance Section should collect the completed incident issue forms from the ODF/USFS Finance Section daily. If this is not occurring, then the Logistics Section should ensure the forms are being properly collected.

FORMS and DOCUMENTS

There are several different forms and documents the finance section chief uses or references to complete his or her required duties. The ones more commonly used and a brief description of them are listed below.

<u>Form</u>	<u>Description</u>
OSFM Cost Estimate Form	Used to track all costs associated with the incident
Purchase Log	Used to track numerous purchases from the same vendor after a PO has been issued and terms agreed upon

Purchase Order (PO) book	Used to document the purchase of a resource or service and its cost
FEMA Fire Assistance Request	Used for requesting FEMA financial assistance to help cover the cost of the fire
SAIF 801	Used to document injuries to OSFM-deployed personnel that require medical attention
Occupational Incident Report (OSP Form 22)	Used to document injuries to OSFM-deployed personnel that <u>do not</u> require medical attention
Third Party Claim Form/Instructions	Used to briefly document damage or loss to third party, (other than OSFM-deployed), property and provide instructions to the third party how to file a claim
State Self-Insurance Claim Report	Used to document and request coverage for damages to OSFM-owned property
Emergency Use Agreement	Used to document the details and terms of an agreement with another party for the use of a resource
FSP-05 Meal Roster	Usually completed by the logistics chief for providing a list of meals needed for the next operational period

FSP-06 Fuel Log

Usually completed by the logistics chief for tracking the fuel and oil purchased by OSFM resources

Financial Package Cover Memo

Using the OSFM Memorandum form, provide an overview summary of the incident in regards to the financial aspects of the incident, (see the Incident Summary Memo Instructions)

Other forms the finance section chief needs to be familiar with are the OSFM FSP forms and the FEMA ICS forms.