

# T-600 Course: Disaster Accounting 101 (Basic Course)

## Module 1: - 8 hours

### Course Objectives:

After this course, the student will be able to:

- a. Analyze the accounting practices of individual finance departments during disasters and emergencies by reviewing the Accounting System.
- b. Identify gaps in policies and procedures when accounting for a disaster or emergency.
- c. Establish Financial Standard Operating Procedures (SOPs) to be used during a disaster.
- d. Exercise the Financial SOPs.

### Lesson 1 – Course Overview

*Lesson Objectives: After this introductory session, the student will begin to understand the role of the Finance Department when there is a 1) local disaster, 2) responding and assisting the state during a disaster (State Reimbursement), and 3) a major disaster declaration (FEMA reimbursement)*

1. Introductions
2. Identify the difference between normal city business and major disasters and/or emergencies
3. Historical Background
  - a. Overview of San Antonio Experience – Hurricanes of 2008
  - b. Task force – 2009
  - c. Hurricane Alex – 2010
4. What to expect from course
  - a. Brief description of what financial procedures will be analyzed
5. Timeline of Course
6. Discussion of Course Objectives

### Lesson 2 – Analysis of the Finance Department

*Lesson Objectives: After this lesson, the student will be able to look at Best Practices of other departments and develop Standard Operating Procedures (SOPs) to be followed during a disaster/emergency. The student will also be able to identify what structure is used (ICS vs ESF) and analyze the role of the finance department in that structure.*

1. Accounting System
  - i. Internal Order Process or Other
2. Time
  - i. Who records it?
    - HR department or divisions
    - How will it be recorded in a disaster
  - ii. Labor
  - iii. Are the Police Department and Fire Department under Civil Service Rules or not?
  - iv. What is the pay policy for Public Safety exempt employees during a disaster/emergency?
  - v. What is the pay policy for Civilian exempt employees during a disaster/emergency?

3. Procurement
  - i. Who has the authority to buy
  - ii. Purchase Orders
    1. who creates – Finance Department or divisions
    2. who calls vendor when PO is needed
  - iii. Purchase Cards
    1. What is the policy to use them
    2. Who has cards?
    3. Who will be able to Purchase during a disaster and/or emergency
    4. Where are they?
4. Contracts
  - i. Annual Contracts
    1. Who is the keeper – Finance Department or divisions?
    2. If divisions, does the finance department have copies of them or a list?
    3. Are there emergency contracts?
      - a. If so, who implements them?
      - b. What is the procedure if they are needed after hours, weekends, and holidays?
      - c. Are there current Points of Contacts?
5. Equipment
  - i. City-owned verses leased equipment
    1. Does the City have a particular division in charge of equipment?
    2. Does each Division keep their own?
    3. Are they all cross-referenced to FEMA codes? (attachment)
    4. Do you have a contract to lease equipment?
6. Risk Management
  - i. Is the jurisdiction self-insured?
  - ii. What department is in charge?
7. Assign homework: Start writing procedures (SOPs) unique to your jurisdiction

**Module 2: 8 hours**

**Lesson 3 – Review of SOP's (Progress) ICS Structure and Review**

*Lesson Objectives: The student will be able to develop a process for filing for reimbursement (via FEMA or the state) and better understand the ICS structure and Finance Section responsibilities. In addition, the student will develop a process of calculating a daily burn rate for executive staff and understand how this burn rate connects to county thresholds during major disaster declarations.*

1. Review of ICS structure (attachment)
2. Review of Finance Section in ICS structure (attachment)
  - a. Describe each function of each unit and assign personnel
    - i. Time Unit:

1. Who's going to account for time
  2. What tool will be used
  3. Will timesheets be used
    - a. If so, how will they be collected and by when
    - b. If not, then what will be used
  - ii. Cost Unit:
    1. Who's going to account for costs
      - a. Who will be responsible for equipment? Will it be the same person or someone different?
    2. By what time of the day?
    3. What time will daily burn rate be calculated?
    4. Who will receive it?
  - iii. Procurement Unit:
    1. Who will be responsible?
    2. What mechanism will be used to account for
      - a. Purchase Orders?
      - b. Purchase Cards?
      - c. Contracts?
  - iv. Claims Unit
    1. Who's responsible?
3. Review Reimbursement Process
    - a. How are they created?
    - b. What documents are needed?

### **Module 3: - 4 hours – Exercise Planning Staff Only**

#### **Lesson 4 – Exercise Planning**

*Lesson Objectives: This lesson is for the Exercise Planning Staff Only. This lesson can be done independently.*

### **Module 4: - 6 hours**

#### **Lesson 5 – Review Tour of Emergency Operations Center and Web EOC Training**

*Lesson Objectives: After the tour, the student will better understand the operations of a local Emergency Operations Center (EOC).*

1. Overview by Emergency Manager on Operations
  - a. ICS, ESF, or hybrid
2. Resource Tracking
  - a. Web EOC or other mechanism
  - b. Practice System
    - i. What positions/roles do the Finance Section need?
    - ii. Practice System

#### **Lesson 6: Update of Standard Operating Procedures**

*Lesson Objectives: This session will take what we've learned from the EOC tour and apply that to the general accounting system process.*

1. Circle back to Analysis of Accounting System
2. Review SOPs written by jurisdiction and identify gaps

**Alternative to Module 3:**

**Lesson 5 – Instruct IS-100 and IS-200 – 4 hours**

*Lesson Objectives: This lesson will give the student and understanding of the Incident Command System prior to the Functional Exercise*

**Lesson 6: Update of Standard Operating Procedures – 2 hours**

*Lesson Objectives: This session will take what we've learned from the EOC tour and apply that to the general accounting system process.*

3. Circle back to Analysis of Accounting System
4. Review SOPs written by jurisdiction and identify gaps

**Module 4: 4 hours**

**Lesson 7: Tabletop or Functional Exercise - 4 hours**

*Lesson Objectives: This lesson will be spent helping the student understand and exercise the Finance Standard Operating Procedure.*

**Module 5: 6 hours**

**Lesson 8: Functional Exercise – 6 hours**

*Lesson Objectives: This lesson will be spent helping the student understand and exercise the Finance Standard Operating Procedure.*

**Lesson 9: After Action of Tabletop and Functional Exercise - 2 hours**

*Lesson Objective: The student will be able to conduct an After Action Review of the Lesson 7 Exercise.*