

**DISASTER RECOVERY PLAN FOR TRACKING INCIDENT COSTS  
AND REIMBURSEMENT ACCOUNTING  
FOR THE COUNTY OF HENRICO DIVISION OF FIRE**

**EXECUTIVE ANALYSIS OF FIRE SERVICE OPERATIONS  
IN EMERGENCY OPERATIONS**

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## ABSTRACT

The problem was the County of Henrico Division of Fire did not have a disaster recovery plan for tracking incident costs and reimbursement accounting.

The purpose of this research project was to develop a disaster recovery plan for tracking incident costs and reimbursement accounting for the County of Henrico Division of Fire. The research methodology was an action research method to answer the following questions:

1. What are the guidelines by State and Federal agencies for tracking incident costs and reimbursement accounting?
2. What are the most common mistakes made by organizations when tracking incident costs and filing for reimbursements?
3. What are the critical components to develop a disaster recovery plan for tracking incident costs and reimbursement accounting?
4. What components should be included in an actual plan for tracking incident costs and reimbursement accounting for the County of Henrico Division of Fire?

The procedures used to complete this research project were a literature review, a fire department survey, and e-mail correspondence outlining experience by other fire departments when applying for disaster reimbursement. Also a review was conducted of FIREScope Field Service Field Guide, FEMA Financial Management Support Annex and VDES Emergency Operations plan as well as reviews of several fire departments Emergency Operations Plans.

The results of this research described the Finance/ Administrative Section that should be included in an Incident Command System. The section is comprised of four major components. They are the time unit, procurement unit, compensation/ claims unit and cost unit. There is a

section chief who is responsible for all financial, administrative and cost analysis aspect of the incident and supervising all members of this section.

The time unit was responsible for recording equipment personnel time. The procurement unit was to administer all financial matters as they pertain to vendor contracts, leases and fiscal agreements. The compensation/ claims unit was managing/ directing compensation for personal injury and claims related to activities for incidents other than injury. Finally the cost unit was collecting all cost data and performing cost effective analysis.

FEMA outlined the need for adequate documentation and steps were described for filing for a reimbursement. Audit and reimbursement disputes were also discussed.

Survey results indicated organizations had an Emergency Operations Plan but did not include a section for the Finance/ Administration Section. Common mistakes experienced by fire departments when filing for reimbursement was lack of documentation and incorrect forms. Also cited was the absence of having at least a documentation team in the EOC and available staff resources to perform the different functions in the finance unit.

The recommendations of this research project included the development of a disaster recovery plan for tracking incident costs and reimbursement accounting procedures. This plan included the purpose, authority, definitions, procedures and responsibilities. Also developed was a Personnel/ Equipment Incident Cost Form and a Contractual Services, Equipment and Materials Incident Cost Form.

The Manager of the Office of Emergency Services and the Fire Chief reviewed this plan. The plan will be reviewed as federal and state agencies update requirements.

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## **INTRODUCTION**

The problem is the County of Henrico Division of Fire does not have a disaster recovery plan for tracking incident costs and reimbursement accounting.

The purpose of this research project is to develop a disaster recovery plan for tracking incident costs and reimbursement accounting for the County of Henrico Division of Fire. This research project employed the action research method to answer the following questions:

1. What are the guidelines by State and Federal agencies for tracking incident costs and reimbursement accounting?
2. What are the most common mistakes made by organizations when tracking incident costs and filing for reimbursements?
3. What are the critical components to develop a disaster recovery plan for tracking incident costs and reimbursement accounting?
4. What components should be included in an actual plan for tracking incident costs and reimbursement accounting for the County of Henrico Division of Fire?

The procedures used to complete this research project included a literature review, review of FIRESCOPE Fire Service Field Operations Guide, FEMA Financial Management Support Annex and VDES Emergency Operations plan. Also a fire department survey which resulted in reviews of several fire departments Emergency Operations Plans and e-mail correspondence outlining experiences by other fire departments when applying for disaster reimbursement.

## **BACKGROUND AND SIGNIFICANCE**

The County of Henrico Division of Fire is a suburban fire department protecting a 244 square mile area serving a diverse population of approximately 260,000 residents. The Division

of Fire has an annual operating budget of \$31.5 million of which 82% of that total is for salaries and benefits (Comprehensive Annual Financial Report, 2003).

The Division of Fire employs a workforce of 407 personnel and maintains 18 engine companies, four truck companies and eight fire medic units. Services provided by the Division of Fire include fire protection, emergency medical, technical rescue, hazardous materials, fire code enforcement, fire investigation, and public education. The division is divided into two sections: (1) Operations -- includes suppression, specialty teams, specialty shops, emergency services, and training; (2) Services -- includes business management, fire marshal's office, office of emergency services & safety, personnel officer, resource manager, and technology/ firenet.

Geographically the County of Henrico is located in Central Virginia surrounding the states capital, Richmond. Other major localities connected to Henrico are Hanover and Chesterfield Counties. The major rivers affecting the County is the James River that floods occasionally and the Chickahominy River dividing Henrico and Hanover counties.

In the last five years, Henrico County has been involved in two natural disasters. December 23, 1998 a freezing rain/ sleet mixture began about 11pm. By the next morning the area was covered in ice, power lines snapped, trees down and highways blocked with debris reminiscent of a war zone. The Governor declared a disaster. While this disaster incident did not monetary affect the Division of Fire, Henrico County did receive reimbursement for debris removal in the amount of \$ 400,000.

Again on September 15, 1999 Hurricane Floyd, after appearing to go out to sea, returned and entered land in North Carolina. It was making a northwest track predicted to move through central Virginia. The original tracking of the storm predicted the eye of the hurricane to cross Henrico County. The actual tracking was more east, affecting the coastal region and up to 150

miles inland west. While the Governor declared a disaster for those areas, Henrico County was excluded from this declaration.

The Division of Fire incurred significant overtime expenses. Shifts scheduled to get off at 7am were held over for at least up to 12 hours. Emergency fuel sources to power generators was secured as well as the rental of several portable generators to add to the generators already in the Division of Fire's inventory. Food supplies were purchased for the personnel in the Emergency Operations Center and the Communication Center. This incident cost the Division of Fire approximately \$ 250,000. The County of Henrico Office of Management and Budget asked the Division to cover these expenses as best we could, shifting funding around if necessary, and they would cover any deficits incurred at year end by transferring funds from the County's reserve account.

As the Business Manager for the County of Henrico Division of Fire, I did not have a disaster recovery plan for tracking incident costs to follow. I set up in the corner of the Emergency Operations Center with a laptop computer and began tracking expenses on an Excel spreadsheet. Later personnel costs would be calculated manually by pulling lists of the on-duty personnel for September 16th as well as the personnel on-duty the shift before and pull from the payroll records those personnel overtime hours. Personnel working overtime receiving compensatory time therefore not being paid for overtime would be manually calculated to arrive at a cost to the County for their time worked. Arriving at a final amount for disaster recovery costs to the County by the Division of Fire would take up to four weeks after the incident to account for all expenses. Communication between the Business Manager and the Incident Commander were not a top priority and many expenses were not known until 30 days later when invoices for services and goods began to appear. There was no emergency purchase order

assigned to the invoices and it took many inquiries to determine if the charges were legitimate for the Division of Fire.

This research project was completed in accordance with the applied research requirements of the National Fire Academy Executive Fire Officer Program. The problem addressed by this research project relates specifically to Unit 3 of the Executive Analysis of Fire Service Operations in Emergency Operations course titled “Incident Command System.” In this unit of instruction, students were introduced to the importance of a Finance/ Administration Section in the ICS to track incident costs and reimbursement accounting. The American Psychological Association *Publication Manual* 4<sup>th</sup> edition is the resource guide used in this applied research paper.

### **LITERATURE REVIEW**

The National Fire Academy class “Executive Analysis Fire Service Operations of Emergency Management” in Unit 3 discusses the components of an Incident Command System (ICS). Five major functional areas comprising the ICS organization are:

- Command
- Operations
- Planning
- Logistics
- Finance/ Administration

Incidents involving specific financial services for an agency may establish a Finance/ Administration section. This section will be responsible for all financial considerations as they directly relate to the incident. (NFA, 2002)

### **Federal & State Guidelines for Disaster Incident Costs & Reimbursement Accounting**

FIRESCOPE is a group of seven federal, state and local fire agencies that began a unique partnership in 1971 that developed the Incident Command System (ICS) used around the world.



This system would set up a model for governmental cooperation throughout the United States. (FIREScope, 2001)

The Fire Service Field Operations Guide ICS 420-1 10<sup>th</sup> edition, is specific in the organization and responsibility of the Finance/ Administration section. The Finance/ Administrative Section is lead by the Chief for this section, which shall be responsible for all financial, administrative, and cost analysis aspects of the incident and supervising all members of the Finance/ Administrative Section. Responsibilities outlined for the Finance/ Administration section are as follows:

- a) Review common responsibilities checklist as they pertain to all ICS personnel.
- b) Manage all financial aspects of an incident.
- c) Provide financial and cost analysis information as requested.
- d) Gather pertinent information from briefings from briefings with responsible agencies.
- e) Develop an operating plan for the Finance/ Administration Section.
- f) Determine need to set up and operate an incident commissary.
- g) Meet with Assisting and Cooperating Agency Representatives as needed.
- h) Maintain daily contact with agency(s) administrative headquarters on Finance/ Administrative matters.
- i) Ensure that all personnel time records are accurately completed and transmitted to home agencies, according to policy.
- j) Provide financial input to demobilization planning.
- k) Ensure that all obligation documents initiated at the incident are properly prepared and completed.

l) Brief agency administrative personnel on all incident-related financial issues needing attention or follow-up prior to leaving incident.

m) Maintain Unit/Activity Log (ICS Form 214).

An organizational structure of the Finance/ Administrative Section as designed by

FIRESCOPE is as follows:

### **Finance/ Administrative Section Chief**

#### **Time Unit Leader**

Personnel Time Recorder  
Equipment Time Recorder  
Commissary Manager

#### **Procurement Unit Leader**

#### **Compensation/ Claims Unit Leader**

Compensation for Injury Specialist  
Claims Specialist

#### **Cost Unit Leader**

FEMA, at their web site under their Federal Response Plan, has a Financial Management Support Annex for the sole purpose of providing basic financial management guidance to Federal departments and agencies that respond to a major disaster or emergency. The structure for this section is as follows:

FEMA Chief Financial Officer

Comptroller

FEMA Regional Director

Federal Coordinating Officer/ Disaster Recovery Manager

Project Officers

FEMA Officer of Inspector General

## Other Federal Agencies

### Certifying Officer

The first responsibility level is the Chief Financial Officer (CFO). This position oversees all the financial management activities, ensuring sound financial practices and standards are being applied. This position also coordinates with the Office of Management and Budget (OMB) as well as Congress to coordinate requests for disaster funding. The CFO will appoint a Comptroller and ensure that all documents processed for requests for reimbursement are processed expeditiously. (FEMA, 1999)

The Comptroller's responsibilities will be to serve as the senior financial advisor to the Federal Coordinating Officer (FCO). The Comptroller will ensure timely processing of funding requests, prepare requests for allocation advice and ensure adequate funding levels exist to meet expected expenditures. This position will also monitor expenses, report activity to the FCO/ Disaster Recovery Manager (DRM), provide policy guidance, and provide expertise and authority for effective fiscal management of expenses from the initial disaster response to the conclusion of the response activities. (FEMA, 1999)

The Regional Director (RD) will serve as the financial official for an affected region to ensure the stewardship of FEMA funds for a specific disaster or emergency situation. The FCO/ DRM serves at the authority of the RD to perform as the project manager of the disaster. Federal Approving Officials (FAOs) are delegated mission assignment authority. They are designated as the Project Officer and perform project management responsibilities on behalf of the FCO/ DRM. (FEMA, 1999)

Once a major disaster or emergency has been declared, after the occurrence of any event, agencies can request reimbursement for eligible expenditures, while performing mission

assignments, for work, services and acquisition of materials. Adequate documentation must accompany all requests for reimbursement. Steps for filing a reimbursement are described as follows. (FEMA, 1999)

1. Agencies may submit bills on a monthly basis, a series of partial bills or one final bill. Agencies cannot submit final bill(s) any later than 90 days after the completion of the incident.
2. A separate reimbursement request is required for each individual incident.
3. The disaster and mission assignment number must be identified for each reimbursement with a breakdown of charges by the major object class. Agencies may be asked to provide the following:
  - Invoices
  - Receiving reports
  - Timesheets
  - Travel vouchers
  - Contracts to support labor costs, overtime, equipment and similar charges
4. For each emergency aid (direct Federal assistance, Federal operations support and technical assistance) request for reimbursement are to be separated and reported by costs.
5. Requests for reimbursement will be submitted by the Emergency Support Function (ESF) primary agency. The ESF will review the request and validate the expenditures are relevant to the mission assignment.

6. Any disapproved requests will be returned to the subtask agency. An explanation will be provided listing the reasons for the return. If the request is approved then it will be forwarded to the OFM/ DFC.
7. If an organization does not fall under the Emergency Support Function then the organization will bill FEMA directly.
8. Any goods or service ordered by General Services Administration will be billed to the ordering agency. The ordering agency will pay its vendor and then subsequently request reimbursement.
9. The OFM/DFC performs a financial review of the request for reimbursement and forward to the Mission Assignment Coordinator (MAC). The MAC will review with the designated Project Officer. All requests are then returned back to the OFM/ DFC with program signatures and comments.
10. All mission assignments will remain open for one year from date of the disaster declaration.
11. The remaining fund balance that was obligated will be deobligated within one year from the date of the disaster declaration.
12. All supporting documentation for reimbursements must be retained for six years and three months after final payment. This is in accordance with the National Archives and Records Administration financial record management guidelines.

FEMA's Chief Financial Officer may resolve reimbursement disputes. Agencies will send their dispute to the OFM/ DFC. The OFM/ DEC will prepare an administrative report to be forwarded to the CFO. After requesting further input from the program office the CFO will then forward the request to the FEMA Office of General Counsel. (FEMA, 1999)

An audit may be conducted on a request for reimbursement. Audits will focus on those requests that present the greatest risk of fraud, waste or abuse. If requested agencies must be able to provide supporting documentation to verify expenses that were incurred during the incident. (FEMA, 1999)

The Virginia Department of Emergency Services in the Emergency Operations Plan, Disaster Recovery Plan Disaster Funding and Financial Management purpose is to meet requirements placed on state and local governments as required in OMB A-102 and OMB A-87. The magnitude of the disaster will determine the magnitude of the requirements for financial management. (VDES, 1999)

The structure for the purpose of financial management will appoint the VDES Recovery and Administrative Services Division to handle all disaster funds. Once a major disaster has been declared the VDES fiscal director will receive copies of the Governor's executive order, the President's declaration and a list of approved applicants. (VDES, 1999)

A fiscal office will be established and staffed to provide financial advice, purchasing and contractual needs, temporary petty cash fund, and advice in regards to travel reimbursements and the accounting of hours worked. During a significant disaster, the Disaster Field Office will be the designated area for a fiscal office to be set up. (VDES, 1999)

Reporting requirements require the use of Standard Form 272, Report of Withdrawals and Standard Form 269, Financial Status Report. A separate form will be required for each disaster. An audit will be required of each grantee and subgrantee receiving \$25,000 or more in federal financial assistance. A Standard Form 424 must be submitted to obtain funding for Presidentially-declared disasters. Forms used by VDES were reviewed. The first form was to track internal personnel and of equipment cost. The left side of the form's column headings

were name, job function, number of hours worked regular/ overtime, hourly rate of pay regular/ overtime and total paid. The right sides of the form's column headings were equipment type, lease/ own, hours used, FEMA rate and total equipment cost. The second form would be used to track materials used and contract equipment/ labor. (VDES, 1999)

### **Most Common Problems Found in Disaster Incident Costs Reimbursements**

From the survey instruments received from other fire departments across the nation, four fire departments cited problems that they incurred while filing for disaster incident cost reimbursements. Ann Tess, Fire/ Rescue Administrative Assistant with the City of Greenville, North Carolina is the "paperwork coordinator" in the event of a disaster. Her specific duties is to assist all departments with the paperwork, be sure the correct forms have been completed and gather all forms and submit as one packet, including a total amount to be reimbursed, then submit reimbursement to FEMA. Once all forms have been collected and reviewed she then contacts the City's Emergency Management Coordinator for signature.

The most common problems Ann has encountered while filing for reimbursements is having the correct, current and updated information, forms and rates. She explains several reimbursements were returned due to a wrong rate being used. This would not be discovered until the auditors for FEMA reviewed her documents and found the wrong rate. Even though she had used the forms sent to her by FEMA the rates or forms were incorrect. Of course this would result in resubmitting the forms. Ann was quick to comment that these situations were remedied quickly and did not cause a problem with the timely receipt of funds. (Tess, 2002)

Ann further stresses the importance of good communication between municipalities and County government. The County Emergency Management Coordinator is the person that generates the information needed by her to complete reimbursement forms. (Tess, 2002)

Hurricane Floyd proved to be the disaster of the century for the City of Greenville. An entire division of full-time temporary staff was needed to handle the paperwork and address issues. (Tess, 2002)

Reproduction of receipts and inadequate documentation of disaster incident costs are the major issues that faced Corpus Christi Fire Department in Corpus Christi Texas in their efforts to complete reimbursement forms. Chief Todd Gates expressed that these problems for them resulted in lost revenue for the City. (Gates, 2002)

Hillsborough County Fire Rescue in Hillsborough Florida also had problems resulting in lost revenue when they did not receive their reimbursement from FEMA prior to the end of the fiscal year. Mistakes in the forms or filing for a reimbursement close to the end of the fiscal year caused the funding to be received in the next fiscal year. The funds were placed in a general fund and were not used to replace funds expended by the department's budget. (Couch, 2002)

Catherine Riley-Hall, Grants Administrator for Fairfax County Fire and Rescue Department in Fairfax Virginia was very specific in her experiences in filing for reimbursement for disaster incident costs and the problems encountered are quoted below.

- Not implementing, at a minimum, a Documentation Unit as part of the Incident Command System at the Emergency Operations Center, which required recreating records pertaining to event histories, personnel assignments, equipment and resources used.
- Providing documentation in the format that the federal agency required.
- Accurate tracking and documentation in the format that the federal agency required.
- Documenting field approvals for expenses that exceeded established limits.
- Mixed communications to and from the federal agency because a central point of communications was not established in the department.



- Limited reimbursement of expenses available for preparation of reimbursement request.
- Limited staff resources available in-house to prepare the extensive reimbursement request in the initial time period required. Several time extensions were necessary and granted by the federal agency.
- Unfamiliarity with the “rules of the reimbursement game” prior to the initial filing. These rules also changed during the reimbursement preparation period.

### **Components for a Disaster Incident Cost Recovery Plan and Reimbursement Accounting**

Michael Miora, in a recent white paper wrote, incident management is defined as “the process of recognizing events that will affect the businesses, reacting appropriately to those events, and then responding to quickly resume normal corporate operations. Events can range from public relations missteps, internal or external security breaches, natural or unnatural disasters, terrorism, unintended privacy violations, unexpected financial situations and a host of other conditions that interrupt normal business activities.” This was quoted from an article written by M. E. Kabay for the Network World Security Newsletter. (Kabay, 2002)

Kabay continues in his article to state that executives and middle management are growing in their receptivity to the idea that incident management should be in the corporate infrastructure as a key part. Clear evidence show that during the coming three to five year period, depending on the company or industry, costs to prepare an incident management plan will be lower than handling the incident without a plan. Planned incidents are no longer such events that involve headline news i.e. hurricanes and tornadoes but include ordinary events and circumstances that may happen regularly that causes outages and losses. (Kabay, 2002)

During most emergencies an agencies financial concerns are not a major factor. These concerns however are a major factor when certain incidents or circumstances are significant i.e.

extended duration incidents; outside resources/ supplies required; and reimbursement is available. Since many fire departments lack the day to day organizational structure to manage financial demands, the city finance officer or county budget director provides assistance. (NFA, 2002)

Components that make up the Finance/ Administrative section are:

- Time unit
- Procurement unit
- Compensation/ claims unit
- Cost unit
- Legal unit

These units have the primary responsibility of:

- ensuring personnel time is recorded and time policies met;
- financial matters administered as they pertain to vendors;
- documents completed for all claims concerning compensation-for-injury;
- cost analysis and all pertinent data collected;
- information and guidance provided as it pertains to legal risks/ issues relating to the incident. (NFA, 2002)

Robert Irwin describes the finance section using the Incident Action Planning process, the resource-status tracking, and the Logistics acquisition records to accomplish the section task in accounting for these incident costs. He further describes that there are four other areas that are critical functions in incident record keeping. (Irwin, 2002)

- *Disaster Relief Records*, coordinated with state and federal (FEMA) representatives, will be used to assure that cost and damage records are prepared in a proper format to assure private and public costs are reimbursed.

- *Contracting* with vendors for services assures legal preparation of contracts, sets cost rates, inspects equipment that will be used before and after use, keeps record of time used on equipment and contractual services i.e. food caterers, portable toilets and assures services/ goods will be delivered at the appropriate time needed.
- *Agreements with other Agencies* will be needed during complex incidents when it will be more cost effective to share or trade resources of another agency. An example of this would be in the case of a wildland fire using the aircraft owned by an agency that may have such an aircraft. While the agency owning the aircraft maintains the expenses the other agency could reimburse for the resources as the time of the incident.
- *Injury and Damage Documentation*, prepared by the Compensation/ Claims Unit, will record all injuries to incident personnel. This unit will also be charged with preliminary documentation and investigation of events that may lead up to claims against any responding agencies. This duty could also be expanded to include civilian victims of the incident.

The Finance/ Administration Section is a critical component of the Incident Command System for tracking incident costs and reimbursement accounting. “Unless cost and financial operations are carefully recorded and justified reimbursement of costs is difficult, if not impossible.” (FEMA, 1999, page 4)

A key component to any Disaster Recover Plan for tracking incident costs must first define the Finance/ Administration section’s positions. The Section Chief of Finance/ Administration is generally the supervisor for this function. Some communities will recruit the finance department. The supervisor of this section reports directly to the Incident Commander. (FEMA 1999)

The Finance/ Administration Section Chief manages all financial aspects of the incident, provides financial and cost analysis information, gathers pertinent information for briefings, develops an operating plan for the section, attends the meeting with the Incident Commander to report and represent section. (FIREScope, 2001)

The **Time Unit Leader** will carry the responsibility for equipment and personnel time recording and also managing the commissary operations. (FIREScope, 2001)

- Will follow common responsibilities of all ICS personnel.
- Will follow common responsibilities of all Unit Leaders.
- Determine incident requirements for time recording function.
- Contact appropriate agency personnel/ representative.
- Ensure daily personnel time recording documents are prepared and in compliance with agency(s) policy.
- Maintain separate logs for overtime hours.
- Establish commissary operation on larger or long-term incidents as needed.
- Submit cost estimate data forms to Cost Unit as required.
- Maintain record security.
- Ensure that all records are current and complete prior to demobilization.
- Release time reports from assisting agency personnel to the respective Agency Representatives prior to demobilization.
- Brief Finance/ Administration Section Chief on current problems and recommendations, outstanding issues, and follow-up requirements.

The **Equipment Time Recorder** will fall under the supervision of the Time Unit Leader.

The Equipment Time Recorder will be responsible for overseeing the recording of time for all equipment that is assigned and used at the incident. (FIREScope 2001)

- Will follow common responsibilities of all ICS personnel.
- Will set up Equipment Time Recorder function in location designated by the Time Unit Leader.
- Will advise the requirement to establish and maintain a file for maintaining a daily record of equipment time to the proper units.
- Assist units in establishing a system for collecting equipment time reports.
- Post all equipment time tickets within four hours after the end of the operation period.
- Prepare a use and summary invoice for equipment (as required) within 12 hours after equipment arrival at incident.
- Submit data to Time Unit Leader for cost effectiveness analysis.
- Maintain current posting on all charges or credits for fuel, parts, services and commissary.
- Verify all time data and deductions with owner/ operator of equipment.
- Complete all forms according to agency specifications and close out forms prior to demobilization.
- Distribute copies per agency and incident policy.

The **Personnel Time Recorder** will fall under the supervision of the Time Unit Leader.

The Personnel Time Recorder will be responsible for overseeing the recording of time for all personnel that is assigned at the incident. (FIREScope 2001)

- Will follow common responsibilities of all ICS personnel.

- Will establish and maintain a file for employee time reports with first operational period.
- Initiate, gather, or update a time report from all applicable personnel assigned to the incident for each operational period.
- Ensure that all employee identification information is verified to be correct on the time report.
- Post personnel travel and work hours, transfers, promotions, specific pay provisions and terminations to personnel time documents.
- Post all commissary issue to personnel time documents.
- Ensure that time reports are assigned.
- Close out time documents prior to personnel leaving the incident.
- Distribute all time documents according to agency policy.
- Maintain a log of excessive hours worked to give to Time Unit Leader daily.

The **Commissary Manager** will fall under the supervision of the Time Unit Leader. The Commissary Manager will have the responsibility for the operations and security of the commissary. (FIREScope 2001)

- Will follow common responsibilities of all ICS personnel.
- Will set up and provide operation of commissary to meet the incident needs.
- Request stock for commissary through the Supply Unit Leader.
- Maintain/ complete record of commissary stock including invoices for material received, issuance records, transfer records and closing inventories.
- Maintain commissary issue record by crews and submit records to Time Recorder during or at the end of each operational period.

- Use proper agency forms for all record keeping and complete all forms according to agency specification.
- Ensure that all records are closed out and commissary stock is inventoried and returned to Supply Unit prior to demobilization.

The **Procurement Unit Leader** has the responsibility of administering all financial matters as they pertain to vendor contracts, leases, and fiscal agreements. (FIREScope 2001)

- Will follow common responsibilities of all ICS personnel.
- Will follow common responsibilities of all Unit Leaders.
- Review incident needs and any special procedures as needed with Unit Leaders.
- Coordinate with local jurisdictions on plans and supply sources.
- Obtain Incident Procurement Plan.
- Prepare and authorize any contracts and land use agreements.
- Draft memoranda of understanding.
- Establish contracts and agreements with supply vendors.
- Provide for coordination between the Ordering Manager, agency dispatch, and all other procurement organizations supporting the incident.
- Ensure that a system is in place, which meets agency property management requirements, and ensure proper accounting for all new property.
- Interpret contracts and agreements therefore resolving any disputes, if any, within delegated authority.
- Coordinate with Compensation/ Claims Unit for processing claims.
- Coordinate use of impress funds as required.
- Complete final processing of contracts and send documents for payment.

- Coordinate cost data in contracts with Cost Unit Leader.
- Brief Finance/ Administration Section Chief on current problems and recommendations, outstanding issues, and follow-up requirements.

The **Compensation/ Claims Unit Leader** has the responsibility for the overall management/ direction to compensation for injury as they relate to administrative matters and claims-related to activities for the incident other than injury.

- Will follow common responsibilities of all ICS personnel.
- Will follow common responsibilities of all Unit Leaders.
- Establish contact with Incident Safety Officer and Liaison Officer or Agency Representative.
- Determine the need for other personnel as needed within this unit such as a Compensation for Injury Specialist and a Claims Specialist.
- Establish a Compensation for Injury work area within the Medical Unit or a close to unit as possible.
- Review Incident Medical Plan.
- Review procedures for handling claims with Procurement Unit.
- Periodically review logs and forms produced by each Specialist, if such Specialists are needed, and to ensure compliance with agency requirements and policies.
- Ensure that all Compensation for Injury and Claims logs and forms are complete and routed to the appropriate agency for post-incident processing prior to demobilization.

The **Compensation for Injury Specialist** will fall under the supervision of the Compensation/ Claims Unit Leader. The Compensation for Injury Specialist will have the responsibility for administering financial matters as they pertain to the results of serious injuries



and fatalities occurring on an incident. This will be handled with close coordination, as required, with the Medic Unit. (FIREScope 2001)

- Will follow common responsibilities of all ICS personnel.
- With the assistance of the Medical Unit, when possible, collocate Compensation for Injury operations.
- Establish procedure with Medical Unit Leader on prompt notification of injuries or fatalities.
- Obtain copy of Incident Medical Plan.
- Provide written authority for persons requiring medical treatment.
- Ensure that correct agency forms are being used.
- Provide correct billing forms for transmittal to doctor and/ or hospital.
- Keep informed and report on status of hospitalized personnel.
- Obtain from the Safety Officer and/ or Medical Unit all witness statements and review for completeness.
- Maintain log of all injuries occurring on incident.
- Coordinate/ handle all administrative paper work on serious injuries or fatalities.
- Coordinate with appropriate agency(s) to assume responsibility for injured personnel in local hospitals prior to demobilization.

The **Claims Specialist** will fall under the supervision of the Compensation/ Claims Unit Leader. The Claims Specialist will have the responsibility for managing all claims-related activities for an incident not related to an injury. (FIREScope, 2001)

- Will follow common responsibilities of all ICS personnel.
- Develop/ maintain log of potential claims.

- Coordinate claims prevention plan with applicable incident functions.
- Initiate investigation of all claims not related to a personal injury.
- Ensure the protection of site and property involved in the investigation.
- Coordinate as needed with the investigation team.
- Obtain witness statements, other than personnel injury, as they pertain to the claim.
- Document any incomplete investigations.
- Document follow-up actions needs by local agency.
- Keep the Compensation/ Claims Unit Leader advised of the status and nature of all potential and existing claims.
- Ensure use of correct agency forms.

The **Cost Unit Leader** has the responsibility of collecting all cost data and performing cost effectiveness analyses. Also the Cost Unit Leader will provide cost estimates and cost saving recommendations as they pertain to the incident.

- Will follow common responsibilities of all ICS personnel.
- Will follow common responsibilities of all Unit Leaders.
- Coordinate cost reporting procedures with agency headquarters.
- Collect and record all cost data.
- Develop incident cost summaries.
- Prepare resources-use cost estimates for the Planning Section.
- Make cost-saving recommendations to the Finance/ Administrative Section Chief.
- Complete all reports prior to demobilization.

From the survey instruments received from other fire departments across the nation, three fire departments cited they had a disaster recovery plan for tracking incident costs that they followed

when filing for reimbursement of disaster incident costs. One organization sent a word file of their policy and the other two organizations, while not able to sending copies of their policies, offered to discuss their policies by telephone. A fourth fire department included their policy and procedures for Emergency Operations Hazardous Material Incident Cost Reimbursement.

Hillsborough County Fire Rescue in their Special Operation Standards under Article 2 Section 3 identifies records that will be kept in the tracking of costs for reimbursement. They are as follows: (Couch 2002)

- All hours assigned to work tasks.
- All funds expended for equipment maintenance/ replacement.
- All funds expended for equipment purchases.
- All funds expended for fuel or meals.
- All funds expended for lodging.
- Any other records as appropriate.

Prince William County Fire and Rescue Association in their Emergency Operations Hazardous Material section, outlines a policy and procedure for requesting reimbursement for costs incurred while dealing with hazardous material incidents. This policy states the purpose, under what authority this policy and procedure has been established and defines the key terms used in this procedure. (Culp, 2002)

Procedures listed by this policy outlining the procedures for requesting reimbursement for costs were as follows: (Procedures, 1999)

1. During a hazardous materials incident response all materials expended, personnel costs, or equipment contaminated or dirtied by response personnel will be identified and recorded at the incident site.

2. A hazardous materials response reimbursement form has been developed and may be used to facilitate in the record keeping.
3. As soon as possible after the incident, the reimbursement form will be forwarded to the hazardous materials officers for review and processing.
4. Reimbursement form processing will consist of verifying entries, identifying sources, and tabulating detailed costs for items listed on the form.
5. Whenever possible, reimbursement in kind for supplies, materials, and equipment will be requested to simplify replacement and to ensure that appropriate inventory levels are maintained.

Responsibilities for the three positions listed in this policy and procedure were named and defined as to each positions duties. An attachment was also included that related to the hazardous materials response reimbursement form mentioned in the procedures. This form included the date of response, incident number, incident location, incident description, and responsible party. A tabular format was used to list materials used by description, units, cost per unit and extended cost; number of personnel, staff hours and hourly rate; and equipment type, hours used, rate per hour and extended cost. At the bottom of the form a line designated the total cost of the incident. (Procedure, 1999)

Incident Master is a registered software product offered by Essential Information Systems that offers incident tracking and messaging, asset management, standard operating procedures, emergency contact lists, emergency management planning documents, quick situation reports, hazardous chemical risk analysis and material safety data sheets, risk analysis tools and real-time weather tracking sources. (LaMendola, 2003)

## PROCEDURES

### **Definition of Terms**

**Compensation/ Claims Unit** – the unit within the Finance/ Administration section primarily responsible for financial concerns resulting from injuries or fatalities at an incident.

**Cost Unit** – the unit within the Finance/ Administration section primarily responsible for tracking cost data, making cost estimates, and recommending cost-saving measures.

**Finance Unit** – the unit responsible for all costs and financial actions of the incident, which includes the Time Unit, Procurement Unit, Compensation/ Claims Unit, and the Cost Unit.

**Incident Commander (IC)** – the fire department member or designated person in overall command of an emergency incident.

**Incident Command System (ICS)** – a management approach with a common organizational structure responsible for the management of assigned resources to effectively accomplish stated objectives pertaining to an incident.

**Major Disaster** – any natural catastrophe (including any hurricane, tornado, storm, high water, winddriven water, tidal wave, tsunami, earthquake, volcanic eruption, landslide, mudslide, snowstorm, or drought), or, regardless of cause, any fire, flood, or explosion in any part of the United States, which in the determination of the President causes damage of sufficient severity and magnitude to warrant major disaster assistance to supplement the efforts and available resources of States, local governments, and disaster relief organizations in alleviating the damage, loss, hardship, or suffering caused thereby.

**Procurement Unit** – a unit within the Finance/ Administration section responsible for all financial matters involving vendors.

**Time Unit** – a unit within the Finance/ Administration section primarily responsible for record keeping of time for personnel working at an incident.

Note: All definitions were provided from the FEMA Incident Command System Self Study Unit Student Manual and the VDES Emergency Operations Plan.

### **Research Methodology**

The problem statement was rechecked for clarity and comprehensiveness. The purpose of this research project was to develop a disaster recovery plan for tracking incident costs and reimbursement accounting for the County of Henrico Division of Fire.

The research questions were:

1. What are the guidelines by State and Federal agencies for tracking incident costs and reimbursement accounting?
2. What are the most common mistakes made by organizations when tracking incident costs and filing for reimbursements?
3. What are the critical components to develop a disaster recovery plan for tracking incident costs and reimbursement accounting?
4. What components should be included in an actual plan for tracking incident costs and reimbursement accounting for the County of Henrico Division of Fire?

Appropriate literature was reviewed which dealt with information pertaining to disaster recovery plan for tracking incident costs and reimbursement accounting. Also emergency operations plans were reviewed for various fire departments as well as FIRESCOPE Field Service Field Guide, FEMA Financial Management Support Annex and VDES Emergency Operations plan.

The U. S. Department of Forrestry and The California State Fire Chiefs Association was also contacted via e-mail. Information was requested concerning information and/ or copy of their Disaster Recovery Plan. Neither organization responded to the request.

A comprehensive survey was developed to determine what other fire departments have a disaster recovery plan for tracking incident costs and reimbursement accounting.

Once causal/ contributing factors were identified strategies were implemented to minimize or eliminate these factors. The objective was to define each component of a disaster recovery plan for tracking incident costs and reimbursement accounting. A step-by-step plan would be developed. Implementation would begin after appropriate information was given to explain the process and how to proceed with the process.

The author of this research project developed policy and procedures for a disaster recovery plan for tracking incident costs and reimbursement accounting.

Evaluations will continue, with further monitoring needed to assure the desired goals are being achieved.

### **Literature Review**

Trade journals, magazines, Internet searches and state and federal agencies' emergency operation plans containing information on disaster recovery plan for tracking incident costs and reimbursement accounting were examined. Source material dates from 1999 to 2002. Also personal experiences were documented by email correspondence from various fire service departments throughout the United States.

### **Survey Instrumentation**

A survey instrument was developed to collect information from other fire departments across the nation assessing if they have a disaster recovery plan for tracking incident costs and reimbursement accounting (Appendix C).

The survey establishes the name of the organization, number of uniform and civilian personnel, number of fire stations and the population size of the area in which they serve. The survey seeks to identify if the organization has a disaster recovery plan for tracking incident costs and reimbursement accounting. If the organization does respond they have developed a disaster recovery plan for tracking incident costs and reimbursement accounting, then a copy of this plan is requested.

If the organization indicates they do not have a plan, then the organization is asked if they have filed for reimbursement for incident costs during a disaster. If yes, they were asked what problems, if any, they encountered during this process. The survey is entitled “County of Henrico Division of Fire Disaster Recovery Plan for Tracking Incident Costs and Reimbursement Accounting.” The surveys were originally e-mailed on November 15, 2002 to the following samples:

16 members of EFO EAFSOEM class

5 Virginia fire departments

The sample chosen is from the class list of the Executive Analysis of Fire Service Operations in Emergency Management class attended at the National Fire Academy and a selection of fire departments in the State of Virginia that could have common disaster occurrences.

An original letter was e-mailed with a Word file attached that contained the survey (Appendix B). The sampled audience was asked to respond by December 6, 2002.



The contents of the returned surveys were entered into a tabular format using Windows Excel '95. (Appendix D) Twelve responses were received for a total of 57% of surveys mailed. The results indicated three departments had plans for tracking disaster incident costs and reimbursement filing.

### **Assumptions and Limitations**

The procedures in this research project were based on several assumptions. First, the research assumes the authors of the trade journals, magazines and textbooks referenced in the literature reviews were objective and unbiased. Second, the research assumes the survey respondents were fair and objective in their answers. This research project is also limited by time. The six-month timeframe to submit the research project limits the scope of research into the related issues.

## **RESULTS**

### **Answers to Research Questions**

Research Question 1. What are the guidelines by State and Federal agencies for tracking incident costs and reimbursement accounting?

FIRESCOPE is very specific in defining the duties and responsibilities of the Finance/Administration Section of the Incident Command System (ICS).

An organizational structure of the Finance/ Administrative Section as designed by FIRESCOPE is as follows: (FIRESCOPE, 2001)

#### **Finance/ Administrative Section Chief**

##### **Time Unit Leader**

Personnel Time Recorder  
Equipment Time Recorder  
Commissary Manager

##### **Procurement Unit Leader**

**Compensation/ Claims Unit Leader**

Compensation for Injury Specialist  
Claims Specialist

**Cost Unit Leader**

The Finance/ Administrative Section is lead by the Chief for this section. The Chief shall be responsible for all financial, administrative, and cost analysis aspects of the incident and supervise all members of the Finance/ Administrative Section. Responsibilities for the Finance/ Administrative Section are outlined in the FIREScope Fire Service Field Operations Guide ICS 420-1 10<sup>th</sup> edition. (FIREScope, 2001)

FEMA lists the Financial Management Support Annex, under their Federal Response Plan, as follows:

FEMA Chief Financial Officer

Comptroller

FEMA Regional Director

Federal Coordinating Officer/ Disaster Recovery Manager

Project Officers

FEMA Officer of Inspector General

Other Federal Agencies

Certifying Officer

The sole purpose of the Financial Management Support Annex is to provide basic financial management guidance to Federal departments and agencies that respond to a major disaster or emergency. (FEMA, 1999)

The Chief Financial Officer (CFO) will oversee all the financial management activities to ensure sound financial practices and standards are being applied and that all documents processed for requests for reimbursement are being processed expeditiously. The CFO will coordinate with the Office of Management and Budget (OMB) as well as Congress to coordinate requests for disaster funding. The CFO will appoint a Comptroller. (FEMA, 1999)

The Comptroller will serve as the senior financial advisor to the Federal Coordinating Officer (FCO), ensuring timely processing of funding requests, prepare requests for allocation advice and ensure adequate funding levels exist to meet related expenditures. (FEMA, 1999)

The Virginia Department of Emergency Services Recovery and Administrative Services is structured for the purpose of providing financial management in handling all disaster funds. The Emergency Operations Plan, Disaster Recovery Plan Disaster Funding and Financial Management of the VDES serves the purpose of providing the requirements placed on state and local governments as required in OMB A-102 and OMB A-87. (VDES, 1999)

Reporting requirements require the use of Standard Form 272, Report of Withdrawals and Standard Form 269, Financial Status Report. A separate form will be required for each disaster. An audit will be required of each grantee and subgrantee receiving \$25,000 or more in federal financial assistance. A Standard Form 424 must be submitted to obtain funding for Presidentially-declared disasters. (VDES, 1999)

Research Question 2. What are the most common mistakes made by organizations when tracking incident costs and filing for reimbursements?

From the survey instruments received from other fire departments across the nation, four fire departments cited problems that they incurred when filing for disaster incident cost reimbursements. The common problem that each organization claimed was lack of

documentation and incorrect forms. They all stressed how important good communication was in the tracking of incident costs and filing for reimbursements between themselves, other departments and municipalities.

Ann Tess, Fire/ Rescue Administrative Assistant with the City of Greenville, North Carolina as the “paperwork coordinator” for disaster events expressed problems with rates and forms used to file for reimbursement were not current. She had obtained the forms from FEMA, however in their sending the forms to her they had not included the most current rates and forms. (Tess, 2002)

Corpus Christi Texas Fire Department faced major issues in their efforts to complete reimbursement forms. Reproduction of receipts and inadequate documentation of disaster costs resulted in lost revenue for the City when they were unable to complete or correct problems found with the reimbursement filed. (Gates, 2002)

Lost revenue was also a problem for Hillsborough County Florida Fire Rescue in their most recent experience in filing for disaster incident cost reimbursement. Mistakes in the forms coupled with filing for reimbursement close to the end of the fiscal year caused the revenue, once received, to be placed in the general fund instead of replacing the funds that had already been depleted by the department. (Couch, 2002)

The most detailed response was from Catherine Riley-Hall, Grants Administrator for Fairfax County Fire and Rescue Department in Fairfax Virginia. Problems encountered in addition to those listed as common problems were the Incident Command System did not implement at a minimum a documentation unit. Also there was limited staff resources available in-house to prepare the extensive reimbursement request in the initial time period required and unfamiliarity with the “rules of the reimbursement game” prior to the initial filing

Research Question 3. What are the critical components to develop a disaster recovery plan for tracking incident costs and reimbursement accounting?

Components that make up the Finance/ Administrative section are:

- Time unit
- Procurement unit
- Compensation/ claims unit
- Cost unit
- Legal unit

These units have the primary responsibility of:

- ensuring personnel time is recorded and time policies met;
- financial matters administered as they pertain to vendors;
- documents completed for all claims concerning compensation-for-injury;
- cost analysis and all pertinent data collected;
- information and guidance provided as it pertains to legal risks/ issues relating to the incident. (NFA, 2002)

Four other areas that are critical functions in incident record keeping, according to Robert Irwin using the Incident Action Planning process is disaster relief records, contracting with vendors, agreements with other agencies and injury/ damage documentation. (Irwin, 2002)

The Finance/ Administrative Section is a critical component of the Incident Command System for tracking incident costs and reimbursement accounting. A key component to any Disaster Recovery Plan for tracking incident costs is to first define the Finance/ Administration section's positions. (FEMA, 1999)

The Finance/ Administration Section Chief manages all financial aspects of the incident, provides financial and cost analysis information, gathers pertinent information for briefings,

develops an operating plan for the section, attends the meeting with the Incident Commander to report and represent section. (FIREScope, 2001)

The Time Unit Leader will carry the responsibility for equipment and personnel time recording and also managing the commissary operations. The Equipment Time Recorder, under the supervision of the Time Unit Leader, will oversee the recording of time for all equipment that is assigned and used at the incident. The Personnel Time Recorder, also under the supervision of the Time Unit Leader, will oversee the recording of time for all personnel that is assigned at the incident. A Commissary Manger will fall under the supervision of the Time Unit Leader and will be responsible for the operation and security of the commissary. (FIREScope, 2001)

The Procurement Unit Leader will administer all financial matters as they pertain to vendor contracts, leases, and fiscal agreements. The Compensation/ Claims Unit Leader will be responsibility for the overall management/ direction for compensation for injury as they relate to administrative matters and claims-related to activities for the incident other than injury. To assist with this area there will be a Compensation for Injury Specialist and a Claims Specialist that will fall under the supervision of the Compensation/ Claims Unit Leader. (FIREScope, 2001)

The Compensation for Injury Specialist will administer financial matters as they pertain to the results of serious injuries and fatalities occurring on the incident. The Claims Specialist will manage all claims-related activities for an incident not related to an injury. (FIREScope, 2001)

The Cost Unit Leader will have the responsibility of collecting all cost data and performing cost effectiveness analyses and providing cost estimates and cost saving recommendations as they pertain to the incident. (FIREScope, 2001)

From the survey instruments received from other fire departments across the nation, three fire departments cited they had a disaster recovery plan for tracking incident costs that they followed

when filing for reimbursement of disaster incident costs. One organization sent a word file of their policy and the other two organizations, while not able to send copies of their policies, offered to discuss their policies by telephone. A fourth fire department included their policy and procedures for Emergency Operations Hazardous Material Incident Cost Reimbursement.

Research Question 4. What components should be included in an actual plan for tracking incident costs and reimbursement accounting for the County of Henrico Division of Fire?

An organizational structure of the Finance/ Administrative Section as designed by FIRESCOPE is as follows: (FIRESCOPE, 2001)

### **Finance/ Administrative Section Chief**

#### **Time Unit Leader**

Personnel Time Recorder  
Equipment Time Recorder  
Commissary Manager

#### **Procurement Unit Leader**

#### **Compensation/ Claims Unit Leader**

Compensation for Injury Specialist  
Claims Specialist

#### **Cost Unit Leader**

Hillsborough County Fire Rescue in their Special Operation Standards under Article 2 Section 3 identifies records that will be kept in the tracking of costs for reimbursement. They are as follows: (Couch 2002)

- All hours assigned to work tasks.
- All funds expended for equipment maintenance/ replacement.
- All funds expended for equipment purchases.
- All funds expended for fuel or meals.

- All funds expended for lodging.
- Any other records as appropriate.

Prince William County Fire and Rescue Association in their Emergency Operations Hazardous Material section, outlines a policy and procedure for requesting reimbursement for costs incurred while dealing with hazardous material incidents. This policy states the purpose, under what authority this policy and procedure has been established and defines the key terms used in this procedure. (Culp, 2002)

Procedures listed by this policy outlining the procedures for requesting reimbursement for costs were as follows: (Procedures, 1999)

1. During a hazardous materials incident response all materials expended, personnel costs, or equipment contaminated or dirtied by response personnel will be identified and recorded at the incident site.
2. A hazardous materials response reimbursement form has been developed and may be used to facilitate in the record keeping.
3. As soon as possible after the incident, the reimbursement form will be forwarded to the hazardous materials officers for review and processing.
4. Reimbursement form processing will consist of verifying entries, identifying sources, and tabulating detailed costs for items listed on the form.
5. Whenever possible, reimbursement in kind for supplies, materials, and equipment will be requested to simplify replacement and to ensure that appropriate inventory levels are maintained.

A disaster recovery plan for tracking disaster incident costs and reimbursement accounting shall be established for the County of Henrico Division of Fire for the purpose of establishing a



policy and procedure for requesting reimbursement for extraordinary incident costs incurred in the event of a major disaster. The policy will include the purpose, authority, definitions, procedures and responsibilities of the key components for each unit: compensation/ claims, cost, finance, procurement, and time. Also the term major disaster will also be defined.

The step by step procedures necessary to collect data, recording of expenses and forms to be completed will be outlined in this policy. The responsibilities of each position in the financial management section will be defined detailing each position and their appropriate responsibility. The current Business Management staff will be utilized to comprise the Finance/ Administrative Section. The table below illustrates the structure with current job titles as they relate to the job titles in the Finance/ Administrative Section.

<i><b>Current Position Business Mgmt</b></i>	<i><b>Finance/Admin Section Position</b></i>	<i><b>Other Positions</b></i>	<i><b>Other Positions</b></i>
Business Manager	Fin/ Admin Section Chief	Cost Unit Leader	
Office Supervisor	Procurement Unit Leader	Equipment Time Recorder	Claims Specialist
Payroll Account Clerk	Time Unit Leader	Personnel Time Recorder	Compensation for Injury Specialist
Logistics Staff	Commissary Manager		
Payables Account Clerk	Assist Procurement Unit Leader		
Receptionist	Assist Time Unit Leader		

## **DISCUSSION**

The National Fire Academy class “Executive Analysis Fire Service Operations of Emergency Management” in Unit 3 discusses the components of an Incident Command System (ICS). Five major functional areas comprising the ICS organization are:

- Command
- Operations
- Planning
- Logistics

- Finance/ Administration

Incidents involving specific financial services for an agency may establish a Finance/ Administration section. This section will be responsible for all financial considerations as they directly relate to the incident. (NFA, 2002)

An organizational structure of the Finance/ Administrative Section as designed by FIREScope is as follows: (FIREScope, 2001)

### **Finance/ Administrative Section Chief**

#### **Time Unit Leader**

Personnel Time Recorder  
Equipment Time Recorder  
Commissary Manager

#### **Procurement Unit Leader**

#### **Compensation/ Claims Unit Leader**

Compensation for Injury Specialist  
Claims Specialist

#### **Cost Unit Leader**

The Finance/ Administration Section Chief manages all financial aspects of the incident, provides financial and cost analysis information, gathers pertinent information for briefings, develops an operating plan for the section, attends the meeting with the Incident Commander to report and represent section. (FIREScope, 2001)

Other responsibilities include:

- Determine need to set up and operate an incident commissary.
- Meet with Assisting and Cooperating Agency Representatives as needed.
- Maintain daily contact with agency(s) administrative headquarters on Finance/ Administrative matters.

- Ensure that all personnel time records are accurately completed and transmitted to home agencies, according to policy.
- Provide financial input to demobilization planning.
- Ensure that all obligation documents initiated at the incident are properly prepared and completed.
- Brief agency administrative personnel on all incident-related financial issues needing attention or follow-up prior to leaving incident.
- Maintain Unit/Activity Log (ICS Form 214).

The **Time Unit Leader** will carry the responsibility for equipment and personnel time recording and also managing the commissary operations. (FIREScope, 2001)

- Determine incident requirements for time recording function.
- Ensure daily personnel time recording documents are prepared and in compliance with agency(s) policy.
- Maintain separate logs for overtime hours.
- Establish commissary operation on larger or long-term incidents as needed.
- Maintain record security.
- Ensure that all records are current and complete prior to demobilization.
- Release time reports from assisting agency personnel to the respective Agency Representatives prior to demobilization.
- Brief Finance/ Administration Section Chief on current problems and recommendations, outstanding issues, and follow-up requirements.

The **Equipment Time Recorder** will fall under the supervision of the Time Unit Leader.

The Equipment Time Recorder will be responsible for overseeing the recording of time for all equipment that is assigned and used at the incident. (FIREScope 2001)

- Will advise the requirement to establish and maintain a file for maintaining a daily record of equipment time to the proper units.
- Assist units in establishing a system for collecting equipment time reports.
- Post all equipment time tickets within four hours after the end of the operation period.
- Prepare a use and summary invoice for equipment (as required) within 12 hours after equipment arrival at incident.
- Maintain current posting on all charges or credits for fuel, parts, services and commissary.
- Verify all time data and deductions with owner/ operator of equipment.
- Complete all forms according to agency specifications and close out forms prior to demobilization.

The **Personnel Time Recorder** will fall under the supervision of the Time Unit Leader.

The Personnel Time Recorder will be responsible for overseeing the recording of time for all personnel that is assigned at the incident. (FIREScope 2001)

- Will establish and maintain a file for employee time reports with first operational period.
- Initiate, gather, or update a time report from all applicable personnel assigned to the incident for each operational period.
- Ensure that all employee identification information is verified to be correct on the time report.

- Post personnel travel and work hours, transfers, promotions, specific pay provisions and terminations to personnel time documents.
- Post all commissary issue to personnel time documents.
- Ensure that time reports are assigned.
- Close out time documents prior to personnel leaving the incident.
- Distribute all time documents according to agency policy.
- Maintain a log of excessive hours worked to give to Time Unit Leader daily.

The **Commissary Manager** will fall under the supervision of the Time Unit Leader. The Commissary Manager will have the responsibility for the operations and security of the commissary. (FIREScope 2001)

- Will set up and provide operation of commissary to meet the incident needs.
- Request stock for commissary through the Supply Unit Leader.
- Maintain/ complete record of commissary stock including invoices for material received, issuance records, transfer records and closing inventories.
- Use proper agency forms for all record keeping and complete all forms according to agency specification.
- Ensure that all records are closed out and commissary stock is inventoried and returned to Supply Unit prior to demobilization.

The **Procurement Unit Leader** has the responsibility of administering all financial matters as they pertain to vendor contracts, leases, and fiscal agreements. (FIREScope 2001)

- Review incident needs and any special procedures as needed with Unit Leaders.
- Coordinate with local jurisdictions on plans and supply sources.
- Obtain Incident Procurement Plan.

- Prepare and authorize any contracts and land use agreements and draft memoranda of understanding.
- Establish contracts and agreements with supply vendors.
- Provide for coordination between the Ordering Manager, agency dispatch, and all other procurement organizations supporting the incident.
- Ensure that a system is in place, which meets agency property management requirements, and ensure proper accounting for all new property.
- Interpret contracts and agreements therefore resolving any disputes, if any, within delegated authority.
- Coordinate with Compensation/ Claims Unit for processing claims.
- Coordinate use of impress funds as required.
- Complete final processing of contracts and send documents for payment.
- Brief Finance/ Administration Section Chief on current problems and recommendations, outstanding issues, and follow-up requirements.

The **Compensation/ Claims Unit Leader** has the responsibility for the overall management/ direction to compensation for injury as they relate to administrative matters and claims-related to activities for the incident other than injury.

- Establish contact with Incident Safety Officer and Liaison Officer or Agency Representative.
- Determine the need for other personnel as needed within this unit such as a Compensation for Injury Specialist and a Claims Specialist.
- Establish a Compensation for Injury work area within the Medical Unit or a close to unit as possible.

- Review Incident Medical Plan.
- Review procedures for handling claims with Procurement Unit.
- Periodically review logs and forms produced by each Specialist, if such Specialists are needed, and to ensure compliance with agency requirements and policies.
- Ensure that all Compensation for Injury and Claims logs and forms are complete and routed to the appropriate agency for post-incident processing prior to demobilization.

The **Compensation for Injury Specialist** will fall under the supervision of the Compensation/ Claims Unit Leader. The Compensation for Injury Specialist will have the responsibility for administering financial matters as they pertain to the results of serious injuries and fatalities occurring on an incident. This will be handled with close coordination, as required, with the Medic Unit. (FIREScope 2001)

- With the assistance of the Medical Unit, when possible, collocate Compensation for Injury operations.
- Establish procedure with Medical Unit Leader on prompt notification of injuries or fatalities.
- Obtain copy of Incident Medical Plan.
- Provide written authority for persons requiring medical treatment.
- Ensure that correct agency forms are being used.
- Provide correct billing forms for transmittal to doctor and/ or hospital.
- Keep informed and report on status of hospitalized personnel.
- Obtain from the Safety Officer and/ or Medical Unit all witness statements and review for completeness.
- Maintain log of all injuries occurring on incident.

- Coordinate/ handle all administrative paper work on serious injuries or fatalities.
- Coordinate with appropriate agency(s) to assume responsibility for injured personnel in local hospitals prior to demobilization.

The **Claims Specialist** will fall under the supervision of the Compensation/ Claims Unit Leader. The Claims Specialist will have the responsibility for managing all claims-related activities for an incident not related to an injury. (FIREScope, 2001)

- Develop/ maintain log of potential claims.
- Coordinate claims prevention plan with applicable incident functions.
- Initiate investigation of all claims not related to a personal injury.
- Ensure the protection of site and property involved in the investigation.
- Coordinate as needed with the investigation team.
- Obtain witness statements, other than personnel injury, as they pertain to the claim.
- Document any incomplete investigations.
- Document follow-up actions needs by local agency.
- Keep the Compensation/ Claims Unit Leader advised of the status and nature of all potential and existing claims.
- Ensure use of correct agency forms.

The **Cost Unit Leader** has the responsibility of collecting all cost data and performing cost effectiveness analyses. Also the Cost Unit Leader will provide cost estimates and cost saving recommendations as they pertain to the incident.

- Coordinate cost reporting procedures with agency headquarters.
- Collect and record all cost data.
- Develop incident cost summaries.



- Prepare resources-use cost estimates for the Planning Section.
- Make cost-saving recommendations to the Finance/ Administrative Section Chief.
- Complete all reports prior to demobilization.

Critical to the function of incident record keeping, four components as described by Robert Irwin for the finance section using the Incident Action Planning process, should be considered in developing a plan for tracking disaster incident costs. They are: (Irwin, 2002)

- *Disaster Relief Records*, coordinated with state and federal (FEMA) representatives, will be used to assure that cost and damage records are prepared in a proper format to assure private and public costs are reimbursed.
- *Contracting* with vendors for services assures legal preparation of contracts, sets cost rates, inspects equipment that will be used before and after use, keeps record of time used on equipment and contractual services i.e. food caterers, portable toilets and assures services/ goods will be delivered at the appropriate time needed.
- *Agreements with other Agencies* will be needed during complex incidents when it will be more cost effective to share or trade resources of another agency. An example of this would be in the case of a wildland fire using the aircraft owned by an agency that may have such an aircraft. While the agency owning the aircraft maintains the expenses the other agency could reimburse for the resources as the time of the incident.
- *Injury and Damage Documentation*, prepared by the Compensation/ Claims Unit, will record all injuries to incident personnel. This unit will also be charged with preliminary documentation and investigation of events that may lead up to claims against any responding agencies. This duty could also be expanded to include civilian victims of the incident.

From the survey instruments received from other fire departments across the nation, most organizations do not have a plan specific to the Finance/ Administration section in their Emergency Operations Plan (EOP). The EOP for Hillsborough Florida reviewed was simply six bullets identifying records that will be kept in tracking incident costs. Another plan reviewed gave a detailed procedure that defined the purpose of the policy, definition of key terms, step by step procedure for record keeping and positions and their specific responsibilities for the finance unit.

The Financial Management Support Annex from FEMA and the Virginia Emergency Operations Plan, Disaster Recovery Plan for the Virginia Department of Emergency Services details the Finance Section positions and their respective responsibilities.

Steps for filing a reimbursement are described from FEMA's *Financial Management Support Annex* is as follows:

1. Agencies may submit bills on a monthly basis, a series of partial bills or one final bill. Agencies cannot submit final bill(s) any later than 90 days after the completion of the incident.
2. A separate reimbursement request is required for each individual incident.
3. The disaster and mission assignment number must be identified for each reimbursement with a breakdown of charges by the major object class. Agencies may be asked to provide the following:
  - Invoices
  - Receiving reports
  - Timesheets
  - Travel vouchers

- Contracts to support labor costs, overtime, equipment and similar charges
4. For each emergency aid (direct Federal assistance, Federal operations support and technical assistance) request for reimbursement are to be separated and reported by costs.
  5. Requests for reimbursement will be submitted by the Emergency Support Function (ESF) primary agency. The ESF will review the request and validate the expenditures are relevant to the mission assignment.
  6. Any disapproved requests will be returned to the subtask agency. An explanation will be provided listing the reasons for the return. If the request is approved then it will be forwarded to the OFM/ DFC.
  7. If an organization does not fall under the Emergency Support Function then the organization will bill FEMA directly.
  8. Any goods or service ordered by General Services Administration will be billed to the ordering agency. The ordering agency will pay its vendor and then subsequently request reimbursement.
  9. The OFM/DFC performs a financial review of the request for reimbursement and forward to the Mission Assignment Coordinator (MAC). The MAC will review with the designated Project Officer. All requests are then returned back to the OFM/ DFC with program signatures and comments.
  10. All mission assignments will remain open for one year from date of the disaster declaration.
  11. The remaining fund balance that was obligated will be deobligated within one year from the date of the disaster declaration.

12. All supporting documentation for reimbursements must be retained for six years and three months after final payment. This is in accordance with the National Archives and Records Administration financial record management guidelines.

M. E. Kabay writing an article for the Network World Security Newsletter states that executives and middle management are growing in their receptivity to the idea of incident management. Clear evidence shows, during the coming three to five years, costs to prepare an incident plan will be lower than handling the incident without a plan. (Kabay, 2002)

Survey instruments received from other fire departments conclude common problems that were experienced when filing for disaster incident cost reimbursements was lack of documentation and incorrect forms. Good communication is also an important attribute.

Other problems encountered by Fairfax County Fire and Rescue department was the Incident Command System at the Emergency Operations Center did not implement, at least, a Documentation Unit in the absence of a Finance/ Administration Section. Tracking of costs and proper documentation was not completed in the format required by federal and state agencies. Limited staff resources were available in-house to collect data and prepare extensive reimbursement requests and unfamiliarity with the requirements to file reimbursements. (Riley-Hall, 2002)

The County of Henrico Division of Fire has experienced two natural disasters in the last five years. There were significant costs to the County totaling just under \$1 million dollars. The Division of Fire was not able to recover federal funds to offset the department expenses for the later of the two disasters. For historical reasons costs were determined but only after four or more weeks of manually determining the personnel costs and collecting vendor expenses, sometimes weeks after the incident, when invoices were received. The County of Henrico

Division of Fire did not have a disaster recovery plan for tracking incident costs and filing for reimbursements.

The Finance/ Administration Section for any Incident Command System is often overlooked but is a very important aspect for every organization. The positions and responsibilities listed are key to any disaster recovery plan but may be compromised with the limited staff resources. The Henrico Division of Fire will develop a disaster recovery plan for tracking incident costs and reimbursement accounting by utilizing the existing Business Management section and developing the positions and responsibilities of each position to closely reflect the responsibilities already preformed by the staff.

### **RECOMMENDATIONS**

The County of Henrico Division of Fire has experienced two natural disasters in the last five years. There were significant costs to the County totaling just under \$1 million dollars. The Division of Fire was not able to recover federal funds to offset the department expenses for the later of the two disasters. For historical reasons costs were determined but only after four or more weeks of manually determining the personnel costs and collecting vendor expenses, sometimes weeks after the incident, when invoices were received.

The County of Henrico Division of Fire did not have a disaster recovery plan for tracking incident costs and filing for reimbursements. If the Division of Fire is to ensure in a future event that the County recovers any possible funds and tracks correctly for historical purposes all costs, policies and procedures must be established.

The research results indicate the fire service departments surveyed typically had an Emergency Operations Plan in place that covered the operational issues but did not detail positions or the job responsibilities for each of these positions for the Finance/ Administration

Section. The FIRESCOPE Fire Service Field Operations Guide describes in detail the Finance/ Administration section of the Incident Command System. Each position, along with detailed explanations of the job responsibilities, is outlined. While the Division of Fire does not maintain the staff resources that would allow each position outlined in the operations guide the researcher will take the current Business Management staff and align their responsibilities to closely coincide with the responsibilities of the ICS Finance/ Administration section.

The disaster incident costs and reimbursement accounting procedures will include purpose, authority, definitions, procedures and responsibilities. Using current job titles for the Business Management Section below charts the Finance Administration Section for the County of Henrico Division of Fire.

<b><i>Current Position Business Mgmt</i></b>	<b><i>Finance/Admin Section Position</i></b>	<b><i>Other Positions</i></b>	<b><i>Other Positions</i></b>
Business Manager	Fin/ Admin Section Chief	Cost Unit Leader	
Office Supervisor	Procurement Unit Leader	Equipment Time Recorder	Claims Specialist
Payroll Account Clerk	Time Unit Leader	Personnel Time Recorder	Compensation for Injury Specialist
Logistics Staff	Commissary Manager		
Payables Account Clerk	Assist Procurement Unit Leader		
Receptionist	Assist Time Unit Leader		

Adequate documentation will be maintained for all requests for reimbursements. To recommend procedures that need to be in place to accomplish this the steps outlined by FEMA will serve as the template to list such steps. Also the Emergency Operations Plan reviewed for Hillsborough County Fire and Rescue and Prince William County were considered when establishing the Divisions procedures.

Forms will be designed to better track incident costs. The current payroll system allows for a special numeric code to distinguish each overtime type. A code will be established that will be unique for each disaster incident. Also the financial software used by the County of Henrico also allows unique coding to budget and expend at the lowest level possible. A code will be established that will be unique for each disaster incident. Codes for both payroll and purchasing will be distributed to ensure all charges are coded correctly.

The researcher recommends the County of Henrico Division of Fire establish a disaster recovery plan for tracking incident costs. (Appendix A) This plan will utilize the Business Management Section staff encompassing the responsibilities each position now performs to the position and responsibilities as outlined in the FIREScope organizational structure for the Finance/ Administrative Section of the Incident Command System.

The disaster incident cost plan will be reviewed by the Office of Emergency Services Manager and the Fire Chief for the County of Henrico Division of Fire. After recommended revisions have been completed then the plan will be implemented in the Division's Emergency Operations Plan. This plan will need to be reviewed periodically as FEMA and state agencies may change requirements or tracking and filing for reimbursement of incident costs in the event of a disaster.

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**APPENDIX A—Model Plan**  
**COUNTY OF HENRICO DIVISION OF FIRE**  
**Disaster Incident Costs & Reimbursement Accounting Procedures**

**I. Purpose:**

- 1.1 To establish a policy and procedure for requesting reimbursement for extraordinary incident costs incurred in the event of a major disaster.

**II. Authority:**

- 2.1 This policy and procedure is established under the authority of the County Manager as the Director of Emergency Services for the County of Henrico.

**III. Definitions:**

- 3.1 **Compensation/ Claims Unit** – the unit within the Finance/ Administration section primarily responsible for financial concerns resulting from injuries or fatalities at an incident.
- 3.2 **Cost Unit** – the unit within the Finance/ Administration section primarily responsible for tracking cost data, making cost estimates, and recommending cost-saving measures.
- 3.3 **Finance Unit** – the unit responsible for all costs and financial actions of the incident, which includes the Time Unit, Procurement Unit, Compensation/ Claims Unit, and the Cost Unit.
- 3.4 **Major Disaster** – any natural catastrophe (including any hurricane, tornado, storm, high water, winddriven water, tidal wave, tsunami, earthquake, volcanic eruption, landslide, mudslide, snowstorm, or drought), or, regardless of cause, any fire, flood, or explosion in any part of the United States, which in the determination of the President causes damage of sufficient severity and magnitude to warrant major disaster assistance to supplement the efforts and available resources of States, local governments, and disaster relief organizations in alleviating the damage, loss, hardship, or suffering caused thereby.
- 3.5 **Procurement Unit** – a unit within the Finance/ Administration section responsible for all financial matters involving vendors.
- 3.6 **Time Unit** – a unit within the Finance/ Administration section primarily responsible for record keeping of time for personnel working at an incident.

**IV. Procedures:**

- 4.1 Staff hours expended during an incident will be recorded on a personnel form. The overtime hours will be assigned a special overtime code in the payroll system to account for personnel that receive overtime specific to the incident. Personnel receiving compensatory time will be recorded on a personnel form with their current rate of pay. A disaster incident personnel cost form will be used to facilitate record keeping (Attachment 1).
- 4.2 Ensure daily personnel time recording records are prepared and in compliance with agency(s) policy and maintain record security at all times.
- 4.3 All Division of Fire equipment used in the incident will be recorded on the Personnel/ Equipment form (Attachement 1). This will include all equipment used for the incident that is owned or leased by any department in the County of Henrico.
- 4.4 All materials purchased direct through Business Management on an emergency basis will be recorded on the emergency purchase form using a number assigned beginning with the prefex "FD". All packing slips and invoices need to reference that FD number.
- 4.5 A contract list will be maintained of all current vendor contracts. A list of mutual aide agreements will be maintained of all agreements between the County of Henrico Division of Fire and other localities to assist with mutual aide.
- 4.6 The Logistics section will keep a record of all materials and medical supplies that are directly taken from the Logistics stock. These items will be purchased as a reimbursement to the Logistics stock.
- 4.7 A disaster incident cost reimbursement form will be used to facilitate in the record keeping. (Attachment 2).

V. Responsibilities:

- 5.1 The Chief of the Finance/ Administration Section will be the Business Manager of the Division of Fire Business Management section. The Business Manager will manage all members of the Finance/ Administration Section and shall be responsible for all financial, administrative and cost analysis aspects of the incident. Responsibilities will be as follows:
  - Manage all financial aspects of the incident.
  - Provide financial and cost analysis information as requested.
  - Gather pertinent information from briefings with responsible agencies.
  - Develop an operating plan for the Finance/ Administration Section.
  - Determine need with the Resource Manager to set up and operate an incident commissary.
  - Meet with Agency Representatives from assisting and cooperating agencies.

- Collect and review all records of cost data.
- Ensure that all forms are completed accurately and all supporting documentation is included.
- Develop incident cost summaries.
- Provide cost analysis to enable making cost-saving recommendations to the Incident Commander.
- Provide financial input to demobilization planning.
- Brief agency administrative personnel on all incident-related financial issues needing attention or follow-up prior to leaving incident.
- Maintain Unit/ Activity Log (ICS Form 214).

5.2 The Procurement Unit Leader will be the Office Supervisor of the Business Management Section. The Office Supervisor will be responsible for all financial matters as they pertain to vendor contracts, leases and fiscal agreements. The Office Supervisor will also be responsible for overseeing the recording of time for all equipment that is assigned and used at the incident. Also the Office Supervisor will act as the Claims Specialist managing all claims-related activities for an incident not related to an injury. Responsibilities will be as follows:

- Maintain the current vendor contract list and the mutual aid agreement list in the event a contract/ agreement will have to be utilized.
- Obtain Incident Procurement Plan.
- Establish contacts and agreements with supply vendors.
- Interpret contracts and agreements therefore resolving any disputes, if any, within delegated authority.
- Provide coordination between the Resource Manager, agency dispatch, and all other procurement organizations supporting the incident.
- Coordinate with local jurisdictions on plans and supply sources.
- Prepare and authorize any contracts and land use agreements.
- Complete final processing of contracts and send documents for payment.
- Establish and maintain a file for maintaining a daily record of equipment time.
- Maintain current posting on all charges or credits for fuel, parts, services and commissary.
- Complete all forms according to agency specifications and close out forms prior to demobilization.
- Develop/ maintain log of potential claims.
- Initiate investigation of all claims not related to a personal injury.
- Document by obtaining witness statements, other than personnel injury, as they pertain to the claim and document any incomplete investigations.
- Brief Finance/ Administration Section Chief on current problems and recommendations, outstanding issues, and follow-up procedures.

5.3 The Time Unit Leader will be the Payroll Account Clerk III of the Business Management Section. The Payroll Account Clerk III will maintain records and procedures for the field staff to record personnel time. The Payroll Account Clerk

III will also have the responsibility for the overall management/ direction to compensation for injury as they relate to administrative matters. Responsibilities will be as follows:

- Determine incident requirements for time recording function.
- Ensure daily personnel time recording documents are prepared and in compliance with agency(s) policy.
- Maintain form for personnel costs for both regular and overtime hours.
- Establish and maintain a file for employee time reports with first operational period.
- Initiate, gather or update a time report from all applicable personnel assigned to the incident for each operational period.
- Ensure that all employee identification information is verified to be correct on the time report.
- Contact appropriate agency personnel/ representative.
- Maintain record security.
- Release time reports from assisting agency personnel to the respective Agency Representatives prior to demobilization.
- Establish contact with Incident Safety Officer and Liaison Officer or Agency Representative.
- Review Incident Medical Plan.
- Provide correct billing forms for transmittal to doctor and/ or hospital.
- Obtain from the Safety Officer and/ or Medical Unit all witness statements and review for completeness.
- Coordinate/ handle all administrative paper work on serious injuries or fatalities.
- Coordinate with appropriate agency(s) to assume responsibility for injured personnel in local hospitals prior to demobilization.
- Ensure that all Compensation for Injury and Claims logs and forms are complete and routed to the appropriate agency for post-incident processing prior to demobilization.
- Submit cost estimate data forms to the Finance/ Administration Section Chief.
- Brief Finance/ Administration Section Chief on current problems and recommendations, outstanding issues, and follow-up requirements.

5.4 The Payables Account Clerk III will assist the Procurement Unit Leader and share responsibilities listed in that section.

5.5 The Receptionist will assist the Time Unit Leader and share responsibilities listed in that section.

**Attachment 1**

**County of Henrico Division of Fire  
Personnel/ Equipment Incident Cost Form**

Incident/ Location:

Date:

<i>Name</i>	<i>Job Function</i>	<i>Reg/ OT</i>	<i>Hours Worked</i>	<i>Hourly Rate/ Reg</i>	<i>Hourly Rate/ OT</i>	<i>Total Paid</i>
<b>Total Labor Costs</b>						

<i>Equipment Type</i>	<i>Lease</i>	<i>Own</i>	<i>Hours Used</i>	<i>FEMA Rate</i>	<i>Total Paid</i>
<b>Total Equipment Costs</b>					

**Attachment 2**

County of Henrico Division of Fire  
Contractual Services, Equipment and Materials  
Incident Cost Form

Incident/ Location:

Date:

**MATERIAL USED**

<i>Materials Used</i>	<i>Quantity Used</i>	<i>Units Used</i>	<i>Unit Price</i>	<i>Total Price</i>	<i>Document #</i>
<b>Total Costs</b>					

**CONTRACTED SERVICES**

<i>Type of Service/ Equip</i>	<i>Date</i>	<i>Rental Company</i>	<i>Hours Used</i>	<i>Total Cost</i>
<b>Total Costs</b>				

**APPENDIX B – Cover Letter for Survey**

November 15 , 2002

To Whom It May Concern:

The County of Henrico Division of Fire is conducting a survey of various fire departments as to whether or not your organization has have a disaster recovery plan for tracking incident costs and reimbursement accounting. This information will be utilized as part of a research paper for the National Fire Academy's Executive Fire Officer Program.

Attached is Word file which contains a survey form. Please fill in the appropriate responses as it pertains to your department and return the survey by e-mail to [dun01@co.henrico.va.us](mailto:dun01@co.henrico.va.us) no later than December 6, 2001.

If you would like a copy of the finished report, please let me know. Thank you for your cooperation and participation in this matter.

Sincerely,

Teresa S. Duncan  
Business Manager  
County of Henrico Division of Fire  
P. O. Box 27032  
Richmond, Virginia 23273-7032



## APPENDIX C – Survey Instrument

## COUNTY OF HENRICO DIVISION OF FIRE

**Disaster Recovery Plan for Tracking Incident Costs  
and Reimbursement Accounting**

Name of Organization: \_\_\_\_\_

## I. Information about your Fire Department.

Number of employees: \_\_\_\_\_

Number of fire stations: \_\_\_\_\_

Total population of City/ County \_\_\_\_\_

II. Does your organization have a disaster recovery plan for tracking incident costs and reimbursement accounting?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

II. If you answered Yes would you include a copy of disaster recovery plan for tracking incident costs and reimbursement accounting?

III. If you answered No have you had a disaster or major incident that you had to track incident costs and file for reimbursement to a Federal or State agency?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

IV. If your answer is Yes would describe what problems, if any, you may have encountered when you filed for reimbursement.

If you would, respond to this survey by e-mail to: [dun01@co.henrico.va.us](mailto:dun01@co.henrico.va.us) no later than December 6, 2002.

**APPENDIX D – Results for Survey**

<b>Fire Department</b>	<b>Fire</b>			<b>Disaster Recovery Plan</b>		<b>Have Filed for Reimbursement</b>	
	<b>Staff</b>	<b>Stations</b>	<b>Population</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
Broward Co. F&R, FL	502	13	1,600,000		X	X	
Corpus Christi FD; Texas	394	16	280,000		X	X	
Fairfax Co F&R, VA	1,370	35	964,712		X	X	
Fort Worth-Tarrant Co EMO	745	38	1,500,000	X		X	
Henrico Co Fire; VA	407	18	160,000		X		X
Greenville F&R, NC	Not available				X	X	
Hillsborough Co F&R, FL	740	36	1,000,000	X		X	
Largo Fire & Rescue, FL	120	6	70,000		X		X
London FD, Ontario, Canada	393	12	340,000		X		X
Pike Twnp. FD, Indiana	Not available				X		X
Prince William Co FD, VA	299	18	309,351		X	X	
Springfield Twnp, PA	100	3	19,533		X	X	
Virginia Beach FD, VA	439	19	440,000	X		X	