



FISCAL POLICY MANUAL

POLICY B-4:	Policy for Disaster Claiming
APPROVED:	Auditor-Controller-Treasurer-Tax Collector (ACTTC)
AUTHORITY:	Auditor-Controller-Treasurer-Tax Collector
ADOPTED/REVISED:	March 22, 2017

I. PURPOSE

To outline and define roles and responsibilities related to accounting for declared disaster events with the stated purpose to identify, capture, document, and recover all eligible disaster related reimbursable costs efficiently and accurately.

II. POLICY

The County of Sonoma Auditor-Controller-Treasurer-Tax Collector's (ACTTC) office will be the principal point of contact related to accounting for declared disaster events for Sonoma County. ACTTC staff will be responsible for coordinating the eligible cost recovery efforts, by working with all County Departments to compile the necessary supporting documentation for the various funding entities.

III. RESPONSIBILITIES

A. ACTTC:

- Provide physical presence at Emergency Operations Center (EOC) during initial stages of disaster events, at the discretion of the Auditor-Controller-Treasurer-Tax Collector.
- Notify all departments of payroll coding requirements and the need to adequately document disaster related expenditures.
- Submit application(s) for funding.
- Serve as financial liaison with Homeland Security, FEMA, and State of California Office of Emergency Services (OES) on behalf of all County Departments.
- Maintain original documentation including timesheets, along with cancelled warrants when applicable, for claimable expenditures.
- Maintain original correspondence files between County of Sonoma and OES.
- Receipt/Distribution of funds from FEMA and OES to appropriate County Departments.
- Preparation of final inspection report to OES of final actual costs incurred at event close-out.

- Maintain ongoing communication with departments to provide ongoing financial guidance and support related to the disaster event.
- Coordinate final audit of the event with Homeland Security on behalf of all County Departments.

B. County Departments:

- Provide staff and resources to accumulate required cost reimbursement information and all supporting documentation for their respective departments.
- Adequately document all disaster related expenditures incurred for their department, and provide project information as necessary to ACTTC staff.
- Maintain all disaster related documentation for their department for a period of five (5) years after receiving notification of event closure from the ACTTC.
- Make staff available during the final audit of the event to provide answers to questions, documentation as needed or additional information.
- Be responsible for any questioned or disallowed costs that might arise during the final audit.

C. Administrative Fee:

The fee paid to the County to administer the event will be evenly divided between the ACTTC's budget and the department's budget to offset administrative costs incurred by both departments.