



BALDWIN COUNTY COMMISSION

POLICY #8.24	
Subject	Emergency Reimbursement Policy
Date Adopted	August 19, 2025
Agenda Item	TBD
Obsolete Versions	<p>All policies regarding this subject prior to the date adopted in this document.</p> <p><u>Original adoption / previous revisions:</u> N/A</p>

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1. Purpose

This policy establishes a clear, auditable process for documenting and submitting eligible costs for reimbursement following a declared emergency. It applies to federal (e.g., FEMA), state, and internal funding sources.

Baldwin County uses TRACE Mode—Tracking Resources and Cost Expenditures—as its internally developed, standardized system for capturing labor, equipment, supply, and contract costs during emergency activations. TRACE Mode ensures documentation supports timely, accurate, and defensible reimbursement submissions.

2. Activation

This policy is activated upon a potential or actual local State of Emergency declared by the Baldwin County Commission. Upon declaration, TRACE Mode must be concurrently initiated, and departments notified via the Communications Policy protocol.

3. Scope

This policy applies to all Baldwin County departments incurring costs during a declared emergency, regardless of the reimbursement source. It includes labor, volunteer contributions, equipment, supplies, contracted services, and mutual aid.

4. Roles and Responsibilities

Finance and Accounting

- Establish and activate TRACE Mode fund
- Validate documentation for completeness and eligibility
- Coordinate reimbursement submissions across funding sources
- Maintain audit-ready records and oversee financial reconciliation
- Collaborate with Grants and Purchasing to ensure compliance with procurement and documentation standards

Budget Department

- Coordinate with Finance and Accounting to establish and activate TRACE Mode fund codes
- Support departments in identifying appropriate cost centers and object codes
- Assist with budget amendments and reserve fund tracking during and after the emergency
- Participate in post-event reconciliation and reporting
- Ensure alignment between emergency expenditures and adopted budget policies

Emergency Management Agency (EMA)

- Coordinate Activity Log (ICS 214) collection and volunteer tracking
- Liaise with Alabama Emergency Management Agency (AEMA) for state-level reimbursement or coordination
- Support situational reporting and ensure departmental alignment with declared emergency scope
- Assist with documentation review for protective measures and emergency response activities

Personnel Department

- Manage emergency payroll codes and timekeeping systems
- Cross-check ICS 214s with ExecuTime records
- Train staff in timekeeping and documentation procedures
- Maintain readiness of paper time sheets and ICS 214 forms for low-connectivity scenarios

Purchasing Department

- Ensure procurement compliance with local, state, and federal standards
- Track emergency purchases and assist departments with coding and documentation
- Maintain emergency purchase tools (e.g., Emergency Purchase Stamp)
- Support vendor verification and competitive bidding where feasible

Grants Department

- Assist with preparation and submission of reimbursement packets
- Ensure documentation completeness and eligibility alignment
- Coordinate with Finance and EMA on project worksheets and supporting materials
- Track deadlines and submission requirements across funding sources

Individual Departments

- Assign TRACE Champions and ensure they attend required training
- Complete ICS 214s and submit timekeeping and cost documentation
- Track use of equipment, supplies, and contracted services
- Maintain readiness of manual documentation tools and ACTRA access
- Communicate with Finance and EMA regarding unusual costs, mutual aid, or volunteer activity
- Verify that submitted cost data aligns with actual departmental efforts during the event

County Administrator / County Engineer

- Sign off on final reimbursement submissions, unless otherwise directed by the Commission
- Approve consultant engagement and policy activation
- Support interdepartmental coordination and ensure policy compliance

5. Documentation Requirements

- ICS 214s must be completed daily and cross-referenced with timekeeping and cost data
- Receipts, invoices, and contracts must be retained and coded to the emergency fund
- Volunteer hours and donated resources must be tracked using FEMA-compliant forms
- Departments must validate that all submitted costs reflect actual emergency-related activities

6. TRACE Mode Fund Usage

- All emergency-related costs must be charged to the designated TRACE Mode Fund
- Each event receives a unique fund number (starting with 4xx)
- The Highway Department may use Munis project codes for grouped tracking

7. Central Review and Submission

7.1 Activation Workflow

- Baldwin County Commission declares a local State of Emergency
- Finance and Accounting activates TRACE Mode fund and issues notification
- Departments begin logging ICS 214s, timecards, and purchases

7.2 Central Review

- Finance and Accounting reviews submitted documentation for completeness, eligibility, and fund alignment
- EMA and Grants assist with validation of data, including volunteer tracking
- Discrepancies are flagged and returned to departments for correction

7.3 Submission Preparation

- Finance and Accounting, and Grants compile reimbursement packets
- Documentation is organized by funding source and project worksheet
- Consultant support may be engaged if thresholds are met (see Section 8)

7.4 Final Approval

- County Administrator or Engineer signs off on final submission
- Commission may designate alternate signatory during activation

8. Consultant Engagement Protocol

8.1 Engagement Triggers

Trigger	Description
Threshold Exceeded	Estimated reimbursement exceeds \$2 million or involves more than five departments
Complex Cost Structures	Includes mutual aid, contracted services, or in-kind contributions requiring valuation
Multi-Jurisdictional Coordination	Involves state/federal partners or regional VOADs
Prior Audit Findings	Baldwin County has received flags in similar past events
Compressed Timeline	Submission deadline is less than 30 days from event closeout
Pre-Authorization	Consultant engagement is approved by the Commission as part of the emergency declaration

8.2 Approval Process

- Baldwin County Commission must authorize consultant engagement
- Finance and Accounting prepares scope of work
- Purchasing ensures compliant procurement

8.3 Consultant Responsibilities

- Review TRACE Mode documentation
- Validate codes, fund usage, and cost alignment
- Flag discrepancies and provide written findings

8.4 Documentation and Retention

- Engagement must be logged in TRACE Mode
- Deliverables retained for 7 years
- Findings may support appeals or audit responses

9. Closeout and Reconciliation

- Finance and Accounting leads fund reconciliation and documentation review
- Departments must submit final ICS 214s, timekeeping records, and cost documentation within 21 calendar days of deactivation
- Grants coordinates final reimbursement submissions and responds to audit inquiries

10. Compliance and Audit Readiness

- All records must be retained for 7 years
- Weekly reviews required during activation
- Documentation must meet standards for the reimbursement source pursued
- Non-compliance may result in delayed or denied reimbursement

11. Training and Support

- Annual ICS 214 and TRACE Mode training required
- Quick-reference guides available for TRACE Champions and department leads
- Departments may request one-on-one support during activation or close-out

12. Policy Review

This policy will be reviewed annually by Finance, EMA, and the County Administrator's Office. Updates will reflect changes in FEMA guidance, state procedures, and internal workflows.

13. Attachments

N/A