

SITE BASED RECORD KEEPING

In the middle of a disaster your main concern is meeting the needs of the moment. It is hard to think of the necessity for record keeping or the possibility of an audit two years down the line. However, sorting out records can become as big a headache as the disaster if you don't keep your accounts in order. The best way to keep track of records is by damage site. This lets you identify on a map where the problem occurred and to tie damage estimates, invoices, labor records and payments together.

STEP 1: The Map

Every township official should have a map of the roads in their area. If not, they can get one from the County Highway Superintendent or Emergency Manager. Similarly every city or town official and county highway superintendent should have a map of the area under their care.

STEP 2: What you should map

Map any and every damage site you have. Washed out roads, culverts or bridges. Damaged buildings, debris piled up, flooded parks. Where ever you have damage you should mark it. (See Sample #1)

You should take two (2) photos of the damage sites. Make sure you either write the site number on the polaroid or that you keep track of what photo was taken at which site. Also, record each photo's date and location.

STEP 3: Begin at the Beginning

The first part of a disaster is the emergency response. Sandbagging, blocking roads, rescuing people. Begin at this point to map sites where you put up roadblocks or did other emergency work. Continue to use these same site numbers as you begin the rebuilding phase of restoring roads, buildings and other facilities.

This map will form the foundation of your record keeping. **DO NOT GIVE IT AWAY.** If a state or FEMA inspector needs a copy either make a xerox of it or a new copy but do not lose this map.

STEP 4: Linking Sites and costs

Whether you contract out your repair work or have your own forces do repairs, it is very easy to link your costs to specific sites.

CONTRACT WORK: Your contractor should bill your work by site. The contractor doesn't have to produce a separate invoice for each site, but he should list what was billed by site. (See Sample #2)

FORCE ACCOUNT WORK: Your permanent work crews should log their time and activities by site. This should be done for all personnel, equipment and materials used. (Blank forms are available.)

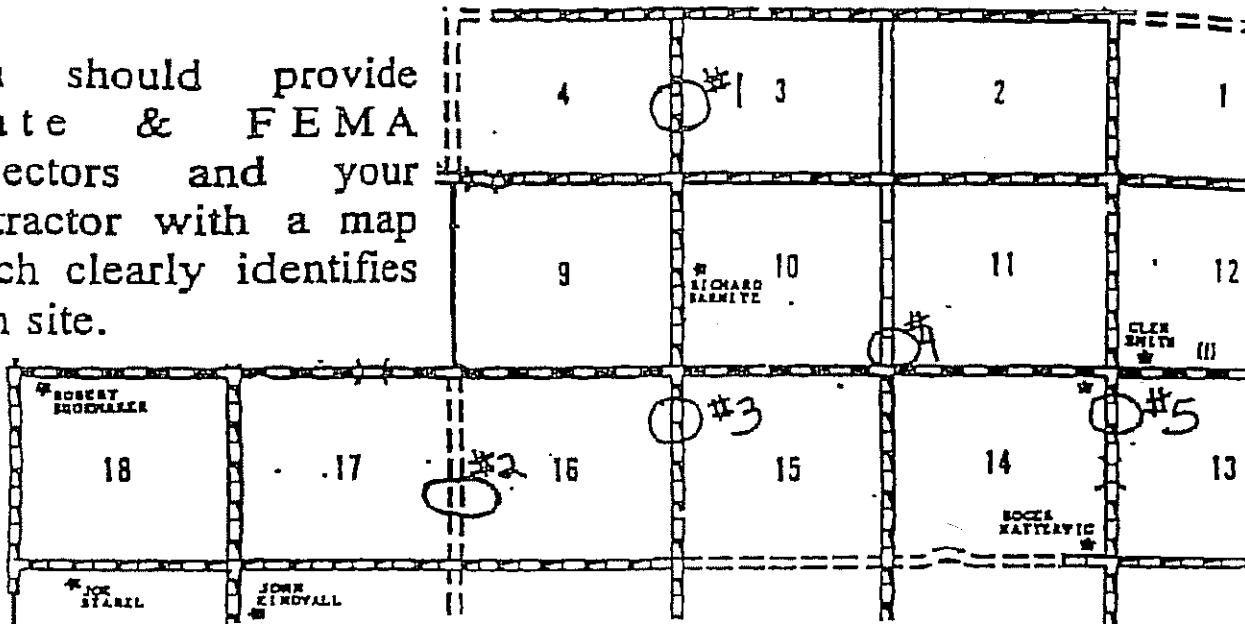
sample #1 - Mapping sites

Any Township

T-200-N

R-38-W

You should provide State & FEMA inspectors and your contractor with a map which clearly identifies each site.



Sample #2 - Billing by site

Your contractor should list the amount of materials used at each site. These site numbers should correspond to the map you prepared. This will help in auditing your costs.

Billing Statement	
Joe's Gravel & Culvert Company	
For:	<u>Any Township</u>
Date:	<u>2/17/94</u>
Site #3 Front end loader 7hrs	\$ 210
6 loads of gravel	\$ 318
2 loads oversize rock	\$ 106
Backhoe 2 hrs	\$ 60
10 loads of debris	\$ 500
Site #4 4X24" x CMP	\$ 300
Relay CMP 2X24" x 20'	\$ 298
7 loads of gravel	\$ 371
	\$2,163

RECORD KEEPING

It is extremely difficult to accurately and properly complete necessary record keeping after emergency or disaster work has been done and time has elapsed. Therefore, the importance of timely record keeping cannot be overemphasized.

Local governments must preplan. They must know what records to keep and how to keep them. They also must have someone capable of initiating and maintaining records as soon as any response and recovery work begins.

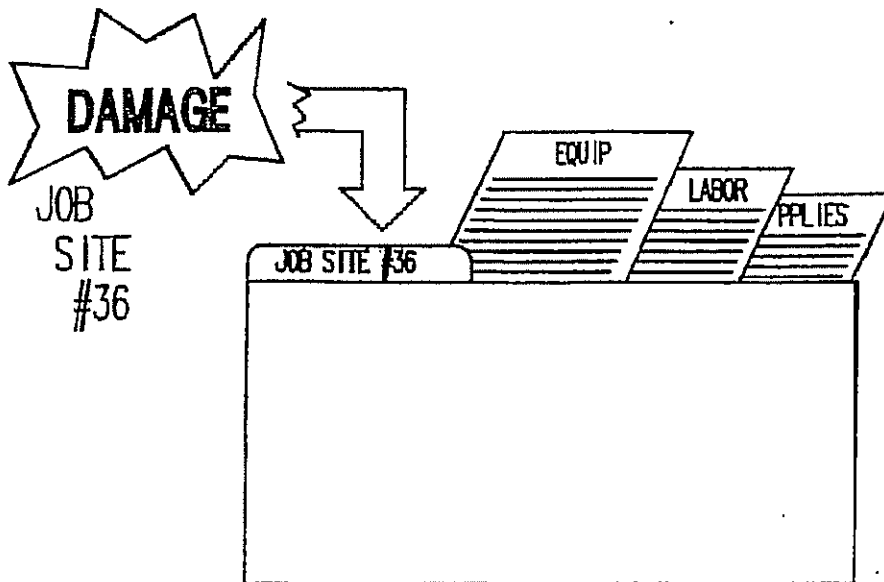
Proper documentation will be needed to verify local expenditures for which reimbursement will be requested if the situation develops into a presidential disaster declaration. This is especially true for costs incurred in completing measures designed to protect life and property. If claims for reimbursement cannot be verified because of improper or incomplete record keeping, local governments may lose considerable sums of money. Accurate documentation also will be needed to verify expenditures for which no reimbursement will be requested.

Documentation Requirements

The day emergency or repair work begins, establish a separate folder for each job site as the work is authorized.

If you have damage at five locations that must be repaired immediately, do not combine all jobs into one folder. Rather, use a separate folder for each job.

Minimum Filing System



There are two ways to complete work at job sites:

- A. Contract - hiring a contractor to do the work; and
- B. Force Account - use of your own personnel, equipment and supplies.

Record Keeping Forms

Contract Work Record Keeping

If work is completed on a lump-sum contract, an invoice and copy of the contract are needed. Generally, the Federal Emergency Management Agency (FEMA), Department of Homeland Security (DHS), will accept time and materials contracts with work duration of 70 hours immediately after a disaster. If a unit price contract or cost plus fixed fee are used, the contractor must furnish an invoice, copy of the contract and a detailed breakdown of all costs, including equipment used, dates used, location of work, hourly rates and total time used. The requirement to furnish this detailed breakdown must be included in the contract.

For unit price, cost plus fixed fee, lump sum or time and materials contracts, applicants must show on each invoice the date, amount paid and check warrant number or receipt of cash payment. Evidence of the contract advertisement, bidders and selection of the low-bid contractor must be retained. Cost plus a percentage of cost contracts and contingency contracts are not reimbursable.

Force Account Labor Record Keeping

Documentation for this type of work is quite involved. Immediately after an emergency or disaster, someone, preferably a county or city auditor, must start keeping proper records. This person has to be designated and trained in advance. If a major disaster is declared, this individual must be included in the public officials' briefing (POB) for applicants.

As a minimum, the payroll must show the pay period, name, title/job classification, number of hours worked each day, total hours worked for pay period, hourly rate (regular and overtime); benefit rate, total hourly rate and total costs. Records also must indicate which job site the employee was working on each day. If the employee works on more than one job site in a day, the Force Account Labor Record for each job site should record those hours.

The Force Account Labor Summary Record form should show who did what, when and for how long on each job site.

It is important to know what each permanent, temporary and part-time employee does on each emergency- or disaster-related job/site and for how long. Any type of daily work report form may be used if it shows the date, hours worked, job classification and location/site where work was performed. If an employee works on two or more job sites in a single day, turn in a separate work report for each job site.

Transcribe the information from the daily reports to the master payroll system. Then file the daily report in the proper job folder. The Force Account Labor Record should be updated at the end of each work day.

If resources from another county or city are used, the documentation required is the same as if the resources were your own. An invoice is required indicating the county or city has been paid. This invoice must show the date, amount paid and check or warrant number or evidence of cash payment.

***Please note:** When completing force account labor and equipment records, verify that equipment hours equal labor hours. For emergency work, force account labor is eligible for overtime only. Extra-hire employees doing emergency work are eligible for regular and overtime.

FEDERAL EMERGENCY MANAGEMENT AGENCY
FORCE ACCOUNT LABOR SUMMARY RECORD

O.M.B. No. 3067-0151
Expires September 30, 2005

PAGE ____ OF ____

APPLICANT: _____ PROJECT NO.: _____ DISASTER: _____
 LOCATION/SITE: _____ PA ID NO.: _____ CATEGORY: _____ PERIOD COVERING: _____
 DESCRIPTION OF WORK PERFORMED: _____

NAME	DATES AND HOURS WORKED EACH WEEK							COSTS				
	DATE							TOTAL HOURS	HOURLY RATE	BENEFIT RATE/HR	TOTAL HOURLY RATE	TOTAL COSTS
JOB TITLE	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.
NAME												
JOB TITLE	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.
NAME												
JOB TITLE	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.
NAME												
JOB TITLE	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.
NAME												
JOB TITLE	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.	REG.	O. T.
NAME												

TOTAL COST FOR FORCE ACCOUNT LABOR REGULAR TIME \$ _____ ↑
 TOTAL COST FOR FORCE ACCOUNT LABOR OVERTIME \$ _____ ↑

I CERTIFY THAT THE ABOVE INFORMATION WAS OBTAINED FROM PAYROLL RECORDS, INVOICES, OR OTHER DOCUMENTS THAT ARE AVAILABLE FOR AUDIT.

CERTIFIED: _____ TITLE: _____ DATE: _____

FEDERAL EMERGENCY MANAGEMENT AGENCY
**APPLICANT'S BENEFITS CALCULATION
 WORKSHEET**

PAGE ____ OF ____

O.M.B. No. 3067-0151
 Expires September 30, 2005

APPLICANT

PA ID NO.

DISASTER

PROJECT NO.

FRINGE BENEFITS (by %)	REGULAR TIME	OVERTIME
HOLIDAYS		
VACATION LEAVE		
SICK LEAVE		
SOCIAL SECURITY		
MEDICARE		
UNEMPLOYMENT		
WORKER'S COMP.		
RETIREMENT		
HEALTH BENEFITS		
LIFE INS. BENEFITS		
OTHER		
TOTAL in % of annual salary	0.00	0.00

COMMENTS

I CERTIFY THAT THE INFORMATION ABOVE WAS TRANSCRIBED FROM PAYROLL RECORDS OR OTHER DOCUMENTS WHICH ARE AVAILABLE

CERTIFIED BY

TITLE

DATE

Force Account Equipment Record Keeping

Both applicant-owned and rented equipment must be fully documented for each job site where it is used. Specifically, the documentation must show the type and description, date used, hours used each day, total hours used, rate per hour (equipment only), total cost for each and total cost for all equipment used.

Rates* used on applicant-owned equipment must be no more than those approved on the current federal schedule of applicant-owned equipment rates or the applicant rates, whichever is less. A copy of these rates may be obtained through ND DEM.

Local governments must use the Force Account Equipment Summary Record form or a computer-generated form with the same information to document the above information for equipment used on each job site. A Force Account Equipment Summary Record form should be placed in each job folder immediately upon starting work. Record daily the use of any equipment on this form. A vendor invoice form also must be established for vendor invoices and rental agreements for any rental equipment used. Local government must record equipment usage daily.

*Rates do not include operator time. Operator time should be indicated on Force Account Labor Summary Record form.

When completing force account labor and equipment records, verify that equipment hours equal labor hours.

FEDERAL EMERGENCY MANAGEMENT AGENCY
FORCE ACCOUNT EQUIPMENT SUMMARY RECORD

O.M.B. No. 3067-0151
 Expires September 30, 2005

PAGE _____ OF _____

PROJECT NO. _____ DISASTER _____

PAID NO. _____

APPLICANT _____

LOCATION/SITE _____

CATEGORY _____

PERIOD COVERING _____

DESCRIPTION OF WORK PERFORMED _____

TYPE OF EQUIPMENT INDICATE SIZE, CAPACITY, HORSEPOWER, MAKE AND MODEL AS APPROPRIATE	EQUIPMENT CODE NUMBER	OPERATOR'S NAME	DATES AND HOURS USED EACH DAY							COSTS								
			DATE	HOURS	HOURS	HOURS	HOURS	HOURS	HOURS	HOURS	TOTAL HOURS	EQUIPMENT RATE	TOTAL COST					
GRAND TOTALS												0.00	0.00	0.00				

I CERTIFY THAT THE ABOVE INFORMATION WAS OBTAINED FROM PAYROLL RECORDS, INVOICES, OR OTHER DOCUMENTS THAT ARE AVAILABLE FOR AUDIT.

CERTIFIED _____

TITLE _____

DATE _____

Rented Equipment Record Keeping

Documentation for rented equipment must show the type and description, date used, hours used each day, total hours used, rate per hour (equipment only), total cost for each and total cost for all equipment used.

Local governments must use the Rented Equipment Summary Record form or a computer-generated form with the same information to document the above information for equipment used on each job site. The form should be placed in each job folder immediately upon starting work. Record daily the use of any equipment on this form.

The date, amount paid and check number or evidence of cash payment also must be shown. The rental agreement must specifically state who must pay for all repairs. A copy of this agreement must be kept in the job site file.

Materials Record Keeping

Materials and supplies used on each job site must be fully documented whether they are purchased or in stock. Specifically, the documentation must show unit price (which may be averaged from stock cards), total price, quantity, description, date purchased, date used, job site used on and check number or receipt of cash payment. Use the Materials Record Summary form or a computer-generated form with the same information to document the above information on a daily basis.

Place a Materials Record Summary form in the folder when establishing a file for each job site. Any time materials are used on the job, record the information on the form.

Vendor invoices for materials that are being used, or that will be used on job sites, should be kept in a file separate from job folders. This will allow you to easily find information about materials used when recording on the Materials Record Summary form. If the invoice for materials used has not yet arrived, confirm necessary information with the vendor and make up a city or county claim voucher for the vendor invoice file. Local government may use daily written (form) reports or daily oral reports from foreperson to record expenditures of materials.

