

MISSISSIPPI COMPREHENSIVE EMERGENCY MANAGEMENT PLAN (CEMP)

Financial Management Support Annex

Coordinating and Primary Agencies

Mississippi Department of Finance and Administration (DFA)

Mississippi Emergency Management Agency (MEMA)

Support Agencies

Mississippi Department of Revenue (MDR)

Office of the State Auditor (OSA)

Office of the State Treasurer (OST)

Office of the Attorney General (AGO)

Mississippi Military Department (MMD)

 Mississippi National Guard (MSNG)

All state agencies, departments, and commissions

Federal Coordinating Agency

Department of Homeland Security (DHS)

 Federal Emergency Management Agency (FEMA)

Federal Support Agencies

All federal agencies

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MISSISSIPPI COMPREHENSIVE EMERGENCY MANAGEMENT PLAN (CEMP)

Financial Management Support Annex

1. INTRODUCTION. The Financial Management Support Annex provides essential financial management guidance to state departments that assist communities in responding to and recovering from disasters. The intent is to ensure that funds are provided expeditiously and that those operations are conducted in accordance with established laws and policies.

2. SCOPE. Due to a catastrophic event's devastating and widespread effects, this Annex expands upon the general concepts and operational procedures already detailed in the Comprehensive Emergency Management Plan (CEMP) that would be required for any disaster or emergency event.

This Annex provides structures for implementing state-level policy and operational coordination to all State of Mississippi governmental functions. This is accomplished through a detailed tasking of response actions according to the sixteen (16) Emergency Support Functions (ESFs) detailed in the state CEMP. It can be partially or fully implemented, anticipating a significant event or response to an incident. The selective implementation allows for a scaled response, delivery of the needed resources, and coordination appropriate to the incident. It is also used when Mississippi's capabilities are exceeded and a federal government response is requested.

3. SITUATION AND ASSUMPTIONS.

a. Situation.

(1) Disasters immediately impact local and state resources, resulting in shortages that may require state and local governments' unplanned expenditure of funds. In addition, coordination may be required between local, state, and federal organizations to administer funding designed to assist in responding to and recovering from disasters.

(2) State funding may be made available to a local jurisdiction when a Governor's Emergency Declaration that includes that jurisdiction is issued.

(3) Supplemental federal assistance for eligible response and recovery expenses incurred by governmental entities and/or the private sector may be available from the Federal Emergency Management Agency (FEMA) once a state agreement has been signed.

(4) Local governments are responsible for the first response to emergencies impacting their jurisdictions, including applying fiscal procedures and remedies for various applications during local emergencies.

(5) The State Individual Assistance Program (IA) may be made available for limited private sector losses when an event has been declared locally by the Governor and the U.S. Small Business Administration (SBA), and declaration criteria have been met.

(6) State agencies may receive emergency funding from their federal peer organizations or state funding sources. These agencies will provide the Mississippi Emergency Management Agency (MEMA) with reports of their ongoing costs and emergency finance activities.

(7) Following an agency declaration, SBA may provide supplemental federal disaster funds for the private sector.

b. Assumptions.

(1) Local jurisdictions will seek emergency supplemental response and recovery funding when funding resources within their jurisdiction have been exhausted.

(2) The state will seek supplemental response and recovery funding from the federal government when event-related costs meet or exceed federal thresholds and declaration factors.

(3) The state will follow federal laws, regulations, applicable policies, and grant guidance when federal grants are made to Mississippi.

4. CONCEPT OF OPERATIONS.

a. Overview.

(1) The primary and support agencies to this Annex will act as a team to address emergency finance issues to ensure the flow of funds during and after disasters. MEMA is the lead in coordinating emergency finance information and facilitating with other state agencies on the state's share of federal grants and related budgetary concerns.

(2) The Mississippi Department of Finance and Administration (DFA) may form and lead a finance team composed of personnel from various state agencies as needed to coordinate fiscal activities related to the emergency.

(3) In cooperation with the Finance/Administrative Branch Director, FEMA may establish a mechanism for electronically transferring federal funds to the state following a Presidential Disaster Declaration.

(4) As the designated grantee for federal disaster funds, MEMA executes the FEMA/State

Agreement with FEMA following a Presidential declaration. This grant agreement between FEMA and the State of Mississippi identifies state staff with the legal authority to obligate disaster funds to eligible recipients according to specific laws, Executive Orders, and regulations applicable to a grant administered by the state.

(5) Other federal grants may be awarded during emergencies that other state agencies coordinate with their federal counterparts under separate laws and regulations. State agencies will pre-identify funds and programs available from federal peers that may be applied during disasters. MEMA will coordinate and exchange information with these organizations to develop a comprehensive overview of available federal, state, and local funds.

(6) MEMA will conduct its disaster procurement and budget activities and may request assistance from other agencies if needed.

b. Relationships between Levels of Government.

(1) Federal.

(a) FEMA will coordinate with MEMA regarding finance issues when federal resources are activated to respond to Mississippi's emergency and recovery operations.

(b) FEMA will provide MEMA with supplemental financial assistance to address incident-related needs upon request.

(2) State.

(a) The Finance and Administrative Section Chief (FSC) is responsible for employing and activating the provisions of this Annex.

(b) The financial team maintains a working relationship throughout the emergency response and recovery operations to follow policies and procedures.

(3) Local.

(a) Spend grant funds appropriately and effectively to alleviate the effects of a disaster.

(b) Take necessary steps to ensure that citizens are aware of all available grants. During a disaster, efforts will be made to ensure that all federal, state, and local finance organizations maintain consistent and timely communication and coordination to ensure adequate funding is available to disaster victims.

5. ORGANIZATION AND RESPONSIBILITIES.

a. Mississippi Department of Finance and Administration – Coordinator.

(1) Coordinate with MEMA to determine the need, availability, and identify the source of the state funds in response to a disaster and during recovery.

(2) Coordinate with MEMA to determine the percent of non-federal match funds for the Public Assistance and Hazard Mitigation Grant Programs.

(3) Coordinate with MEMA on the availability of grant programs and funds.

(4) Provide recommendations for identifying financing during disaster response and recovery.

(5) Provide support and guidance to state agencies during disaster response and recovery.

b. Mississippi Emergency Management Agency – Coordinator.

(1) Coordinate with DFA to determine and provide funding.

(2) Gather information on total disaster costs from state agencies and local jurisdictions.

(3) Assemble the finance team as needed.

(4) Provide information, recommendations, and technical advice to the Office of the Governor.

c. Support Agencies.

Agency	Functions
Office of the State Auditor (OSA)	<ul style="list-style-type: none"> • Provide support and guidance to state agencies and local authorities during disaster response and recovery;
Department of Revenue (MDOR)	<ul style="list-style-type: none"> • Provide information regarding the financial impact of incidents on tax obligations;
Office of the State Treasurer (OST)	<ul style="list-style-type: none"> • In coordination with MEMA, serve as a liaison to banking and financial institutions during incidents; • Provide support and guidance to state agencies during an incident;

Agency	Functions
Office of the Attorney General (AGO)	<ul style="list-style-type: none"> • Address issues related to consumer protection during disaster response and recovery; • Provide information to disaster victims regarding consumer protection against fraud;
Mississippi Military Department (MMD)/ Mississippi National Guard (MSNG)	<ul style="list-style-type: none"> • Provide budgetary estimates and projections to MEMA regarding costs of activation and deactivation;

6. AUTHORITIES AND REFERENCES. The procedures in this Financial Management Support Annex are built on the core coordinating structures of the CEMP and references listed below. The specific responsibilities of each department and agency are described in the respective ESF, Support, and Incident Annexes, internal agency plans, policies, and procedures. See the CEMP Base Plan or the SEOC Operations Section for a comprehensive list of Authorities and References.

- a. Robert T. Stafford Disaster Relief and Emergency Assistance Act; amended the Disaster Relief Act of 1974, PL 93-288.
https://www.fema.gov/sites/default/files/2020-03/stafford-act_2019.pdf
- b. Public Law 104-321, October 1996 (EMAC)
[Public Law 104-321, October 1996](#)
- c. MS Code, Ann. Â§ 33-15(1972): Mississippi Emergency Management Act of 1995, Title 33-15, et al. [Successor to Mississippi Emergency Management Law of 1980]
[MS Code 33-15](#)
- d. MS Code, Title 45, Chapter 18 Emergency Management Assistance Compact (EMAC)
[Mississippi Code of 2018, Title 45, Chapter 18](#)
- e. National Incident Management System, Third Edition, October 2017
<https://www.fema.gov/media-library/assets/documents/148019>

Financial Management Support Annex to MS CEMP

- f. National Response Framework, Fourth Edition, October 2019
https://www.fema.gov/sites/default/files/2020-04/NRF_FINALApproved_2011028.pdf
- g. MEMA Response Framework, March 2023
[MEMA Downloads/MEMA Publications](#)
- j. MEMA Policy Letter 23-01.1, Mission Assignment Policy, May 2023
[MEMA Downloads/MEMA Policy Letters](#)

The MEMA reference repository, containing the CEMP base plan, associated annexes, appendices, and other supporting documents, can be found at [MEMA Downloads](#).

Most Mississippi emergency management stakeholders have access to the MEMA Downloads site. However, non-registered stakeholders may access the repository by submitting an e-mail request to preparedness@mema.ms.gov.

7. REVIEW AND MAINTENANCE. This Annex will be continuously reviewed and exercised to evaluate the state's and political subdivisions' ability to execute response and recovery operations and support tribal, local, and municipal emergency management agencies. Directors of primary state agencies are responsible for maintaining Standard Operating Guidelines (SOGs), Standard Operating Procedures (SOPs), checklists, internal plans, and resource data to ensure a prompt and effective response to a disaster supporting this Annex. For training purposes and exercises, the MEMA Executive Director may activate this Annex as deemed necessary to ensure high operational readiness.

MEMA will revise this Annex on a biennial basis. The revision will include testing, reviewing, and updating the document and its procedures. This Annex will be updated every two years, or as necessary, to incorporate new presidential or state directives, legislative changes, and procedural changes based on lessons learned from exercises and actual incidents. This Annex will be rewritten every four (4) years.

MEMA coordinates updates, modifications, and changes to the Annex. Heads of state agencies with ESF coordinator responsibility will periodically provide information regarding changes with available resources, personnel, and operating procedures. Recommended changes will be submitted to MEMA for approval and distribution. Submit recommendations via e-mail to preparedness@mema.ms.gov.

This Annex applies to all state agencies, state boards, state commissions, and state departments assigned emergency responsibilities and to all elements of local government in accordance with current law and Executive Orders.