

Emergency Plans

Auditor Conference October 2024

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Continuity of Essential Operations

Threat environment

Pandemic, Natural Disaster, **Cyber Attacks**

Risk assessment

- Provision of Critical services
- Continuity of services
- Long term recovery



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Resources

- Federal Emergency Management Agency (FEMA)
- <https://www.fema.gov/continuity-resource-toolkit>
 - Circular
 - Templates
 - Examples



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Resources

- SBOA Memo – Continuity of Essential Operations
- https://www.in.gov/sboa/files/Continuity-of-Essential-Operations-04_03_2020.pdf
- Accounting and Uniform Guidelines Manual for Indiana Political Subdivisions – Information Technology
- <https://www.in.gov/sboa/files/Information-Technology-Manual-2017-Amended.pdf>

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Continuity of Essential Operations

Issued: April 3, 2020

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Order of Succession

In the event that the unit fiscal officer is temporarily unable to perform duties, consider designating individuals who will fill in for the fiscal officer in order of succession. At least one of the designated individuals should be outside of the government office, such as a member of the governing body. We recommend providing the name, position, and email address of the designated individuals to the governing body and the unit attorney.



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Delegation of Authority

- We recommend that you work with the unit attorney to develop a Delegation of Authority for each designated individual which will become operative in order of succession if the fiscal officer is temporarily unable to perform duties. We recommend providing these delegations to the governing body and to the unit attorney. You may also need to provide these to your banking representative, accounting software representative, and other persons when considered necessary. Please seek the advice of your attorney.



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Access to Bank Accounts

- Contact your banking representative to determine procedures for providing designated individuals with access to the bank account temporarily in the event that the fiscal officer to perform banking functions.



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Provide Necessary Information

- a. Names and contact information for governmental body members, department heads and other key people in your government
- b. Contact information for the State Board of Accounts
- c. Name and contact information for your banking representative
- d. Name and contact information for financial software vendor
- e. Name and contact information for your IT staff
- f. Contact information for your association and neighboring fiscal officer
- g. Other contact information as needed



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Information Technology

- Provide the designated individuals with Information Technology (IT) protocols, including steps to back up computer information offsite and recover back up information.
- Essential records should be backed up outside of the county's server.
- Electronic back-up storage may include contracts for data storage, off-line servers, cloud storage and portable media such as external hard drives, thumb drives or tape backups.



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Making your plan known

- Provide the name and email address of the designated individuals to your department heads, IT staff, and other key people in your government, your banking representative and your accounting system software representative.



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Essential Duties

- Identify essential tasks to be performed by the designated individual, e.g. processing payroll, claims and collections.
 - Provide designated individuals with information on how to access the office, records, mail, claims and other information necessary to perform the tasks
 - Provide designated individuals with access to written procedures and critical dates for each identified task.
 - Provide information necessary for designated individuals to process employee withholding remittances, e.g. PERF, payroll taxes, health insurance, etc.
 - Provide information necessary to process other state or federal remittances, e.g. sales tax, utility receipts tax
 - Provide procedures to secure mail, safeguard cash, and make deposits.
 - Provide procedures to process claims and payroll.



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Controls and Procedures

- Identify other tasks which may be postponed during the emergency
- Adjust internal control procedures as necessary to reflect changes in staffing during the emergency.
 - Segregation of duties: the fiscal officer should not personally be selecting the invoices for payment, preparing the checks, signing the checks, and entering the checks in the unit's records. These tasks should be separated when possible. If the tasks cannot be separated, then another person should review and approve each task.
 - Invoices could be emailed for payment approval. Authorized person could make these payments, email confirmations of payment, and bank statements could be reviewed or provided to the board.



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Additional Considerations

- Consider equipment and procedures needed to allow officials, employees, and designated individuals to work remotely.
- Determine controls and procedures which will be put in place to review all transactions after the emergency and to ensure that all transactions were properly processed.
- Develop a review of the continuity plan to note lessons learned and how it could be improved.



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Items to Consider

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Policy/Action Items

- Are there essential employees that must work from a central location?
- Are there trade-off days where certain employees would work from the office one day and others on another day?
- When social distancing can there be virtual meetings even within the office?
- What duties can be done remotely?
- How are schedules communicated?



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Working Remotely

- How will employees check in?
- What security issues are there?
 - Can documents leave the office?
 - Is there a secure way to access software remotely?
 - VPN and Connectivity requirements (two factor connectivity)
 - WiFi Network password
 - Employee awareness of phishing message
 - Backups and storage
 - Tech support
 - Equipment



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Planning Considerations- Returning to work

- How will operations resume including office functions and returning employees – Will this be done in shifts
- Communication with employees and training on new procedures and when remote work is allowed, or staggered shifts will be implemented.
- Additional procedures which might include, barriers, masks, hand sanitizing, additional cleaning and disinfecting.



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