

Illinois Emergency Operations Plan

ESF-5 Information and Planning

Appendix X-2 Financial and Administrative Management

Illinois Emergency Management Agency and
Office of Homeland Security

September 23, 2026



Illinois Emergency Management Agency
and Office of Homeland Security



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 State of Illinois Managed Plan Emergency Support Function (ESF) #5 Appendix X-2 – Financial and Administrative Management		
Title	ESF-5 Information and Planning Appendix X-2 Financial and Administrative Management	
Managing Division/Branch	Division of Operations	Strategic Planning – Inter-Agency Strategic Planning Cell (ISPC)
Drafted/Evaluated	The ISPC, in coordination with the ESF Planning Group	September 2025
Evaluated Against	1. Prior version, if applicable. 2. Federal statutes and regulations. 3. State statutes and administrative codes. 4. Federal, state, and IEMA-OHS policies and directives. 5. National Preparedness Goal 6. National Response Framework 7. NRF Emergency Support Function Annexes 8. FEMA Community Lifelines 9. National Disaster Recovery Framework (NDRF) 10. IEMA-OHS policies, plans, and common definitions list. 11. Corrective actions from After-Action Reports (AARs) and real-world events where this ESF was engaged.	
Plan Type	☐ New ☒ Revised	
Branch Manager Review and Approval	Scott Gauvin, Manager of Strategic Operations and Preparedness	July 7, 2026
Senior Official Review and Approval	Theodore ‘Ted’ Berger, Director Clayton Kuetemeyer, Deputy Director Christopher Dodd, Chief of Operations Louise Conway, Chief Legal Counsel	September 23, 2026
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State ESF-5, X-2 Coordinator	Support Agencies & Organizations
Illinois Emergency Management Agency and Office of Homeland Security (IEMA-OHS)	Illinois Department of Central Management Services (CMS) The Governor’s Office of Management and Budget (GOMB) Illinois Department of Commerce and Economic Opportunity (DCEO). General Requirements for State Agencies, Boards, Commissions, and Mutual Aid Organizations
Primary State Agencies & Organizations	
Illinois Emergency Management Agency and Office of Homeland Security (IEMA-OHS)	
Federal ESF-5, X-2 Coordinator	
Federal Emergency Management Agency (FEMA)	



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Record of Changes

When changes are made to this document, the following procedures will be followed:

1. Changes will be issued by the Inter-Agency Strategic Planning Cell at IEMA-OHS and transmitted to agencies, personnel, and other designees specified by the IEMA-OHS Director or designee via electronic means.
2. When a change is made, an entry will be made in the following log:

CHANGE NUMBER	DATE ENTERED	PAGES OR SECTIONS CHANGED	ENTERED BY
1	September 2025	Biannual Review	Glenn Smith



1. Introduction

1.1. Purpose

- 1.1.1. Guide the coordination of internal and external financial and administrative processes for effective support of day-to-day and disaster operations.

1.2. Scope

- 1.2.1. This function addresses jurisdiction-wide financial and administrative procedures for use before, during, and after a disaster.
- 1.2.2. This function does not address:
 - 1.2.2.1. Agency-specific internal financial policy and controls
 - 1.2.2.2. The application of assistance programs
- 1.2.3. This function applies to state agencies, boards, commissions, and Mobile Support Teams (MST) having a role or responsibility in conducting, completing, or participating in state-approved operations.

1.3. Policy

- 1.3.1. Implementation of this function will not supersede administrative protocols or policies concerning financial and administrative management of the state.
- 1.3.2. State procurement will comply with all applicable laws, rules, and regulations.
- 1.3.3. The Governor may suspend state procurement rules in accordance with the Illinois Emergency Management Agency Act.
- 1.3.4. To the extent feasible, the state shall obtain the resources required to support local and state efforts in a fair, open, and competitive manner to cope with a disaster.
- 1.3.5. State agencies, boards, commissions, and mutual aid organizations having a role in approved response and recovery operations are responsible for the accurate accounting for, and documentation of, expenditures, procurements, services, and contractual obligations.



- 1.3.6. Donated goods, materials, services, personnel, financial resources, and facilities, whether solicited or unsolicited, are addressed in IEOP, ESF-6, Appendix X-9 Volunteer and Donations Management.

1.4. Situation

- 1.4.1. Events have occurred resulting in an activation of the State Emergency Operations Center (SEOC). State-controlled resources have been deployed for response or recovery operations, and a state proclamation of disaster has been signed.

1.5. Assumptions

- 1.5.1. Processes allow for flexibility in the request, receipt, management, and application of funds in disaster situations for the delivery of assistance and cost recovery.
- 1.5.2. State resources are required for the expeditious request, receipt, management, and application of funds in disaster situations for the delivery of assistance and cost recovery.
- 1.5.3. Financial and administrative processes include procedures to identify, locate, acquire, distribute, account for, and report on procurements, services, and expenditures.
- 1.5.4. Donated goods, materials, services, personnel, financial resources, and facilities, whether solicited or unsolicited, will require financial and administrative coordination and management.

2. Concept of Operations

2.1. General

- 2.1.1. Financial and administrative support is provided by the resources of IEMA-OHS and other state agencies and external organizations.
- 2.1.2. IEMA-OHS will coordinate financial and administrative actions with state agencies and external organizations activated through the SEOC during a response, short-, intermediate-, and long-term recovery.



- 2.1.3. The SEOC Finance Section Chief position will be assigned and filled by the SEOC Manager in all activations to implement a definitive and compliant approach for SEOC representatives, state agencies, boards, commissions, MST, and federal counterparts in accordance with the enabling authority to collect, receive, compile, and develop situational reports on costs associated with response and recovery, including the explicit tracking of eligible non-federal cost-share matching funds
- 2.1.4. Coordination and release of information to the public and the media will utilize a Joint Information System (JIS).

2.2. Notification, Alert, and Warning (NAW)

- 2.2.1. The NAW of the SEOC Agency Representatives will be handled in accordance with IEOP ESF-2, Appendix X-1, Notification, Alert, and Warning.
- 2.2.2. Primary and support agencies are responsible for internal and support partner NAW.

2.3. Activation

- 2.3.1. The SEOC will provide support for financial and administrative coordination and management efforts through the activation of a SEOC Finance Section Chief.
 - 2.3.1.1. Upon activation of the SUAC, the SEOC Manager, in coordination with the SEOC Finance Representatives, may assign a representative to assist the State Unified Area Commander in coordination and management of financial and administrative actions.
- 2.3.2. The SEOC Coordination and Management SOP will be used to determine staffing levels necessary for finance and administration.

2.4. Communications

- 2.4.1. Communications throughout response and recovery will be conducted in accordance with standard operating procedures and managed using established procedures, processes, and policies outlined in IEOP ESF-2, Communications.
- 2.4.2. Communications will be conducted in a National Incident Management System (NIMS) compliant manner utilizing clear-text and frequencies coordinated with the SEOC.



2.5. Resource Management

- 2.5.1. Resource management and logistics will be carried out in accordance with IEOP ESF-7, Resource Management and Logistics.
- 2.5.2. Resource management includes mutual aid and assistance agreements, the use of special federal and state teams, and resource mobilization protocols.

2.6. Reporting Requirements

- 2.6.1. SEOC Representatives will provide updates and situational reports (SITREP) to the SEOC as requested on costs associated with response and recovery in coordination with the SEOC Finance Section Chief.
- 2.6.2. Reports provided to the SEOC Finance Section Chief will include, at a minimum, costs and expenditures for:
 - 2.6.2.1. Personnel.
 - 2.6.2.2. Equipment operation, calculated strictly in accordance with the FEMA Schedule of Equipment Rates or the IDOT Schedule of Average Ownership Expenses.
 - 2.6.2.3. Equipment repair and replacement.
 - 2.6.2.4. Procurement:
 - 2.6.2.4.1. Equipment and Materiel.
 - 2.6.2.4.2. Commodities.
 - 2.6.2.4.3. Contractual services.
 - 2.6.2.4.4. Vendor-provided services.
- 2.6.3. The SEOC Finance Section Chief may establish additional reporting requirements.

2.7. Organization

2.7.1. Direction and Control



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- 2.7.1.1. State agencies and external organizations retain operational control of resources and incur immediate costs for activation, deployment, and utilization, in accordance with 20 ILCS 3305/9.
- 2.7.1.2. The SEOC is the single point of coordination for state support of financial and administrative operations.
- 2.7.1.3. For continuity, the SEOC Finance Section Chief will support the transition of command from the SEOC Manager to the State Disaster Recovery Coordinator at the cessation of short-term recovery and continuation of intermediate and long-term recovery efforts.
- 2.7.1.4. The SEOC Manager, State Disaster Recovery Coordinator, and SEOC Finance Section Chief will coordinate with local AHJs to collect, receive, compile, and develop situational reports on costs associated with response and recovery.
- 2.7.1.5. The SEOC Public Information Officer (PIO), or designee, and SEOC Agency Representatives will coordinate with the SEOC Finance Section Chief regarding public information regarding financial and administrative assistance and ensure that all communication with the public is timely, clear, and accessible, regardless of physical, mobility, visual, hearing, cognitive, or financial needs, abilities, or impairments.

2.7.2. Coordinating Elements

- 2.7.2.1. The IEMA-OHS Agency Procurement Officer (APO), in coordination with the Chief Fiscal Officer and Chief of Staff, shall provide fiscal oversight and guidance for the SEOC Finance Section to procure goods and services during SEOC activation.
 - 2.7.2.1.1. The APO shall work with the SEOC Manager and other Representatives to meet resource needs and maintain all documentation and records related to such procurements.
 - 2.7.2.1.2. This policy does not preclude or prohibit the ability of the state or IEMA-OHS to accept donations to assist in disaster response or recovery.



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- 2.7.2.2. The SEOC Finance Section Chief reports to the SEOC Manager when the SEOC is activated.
- 2.7.2.3. The IEMA-OHS Legislative Liaison will coordinate with the SEOC Finance Section Chief for inquiries made by members of the United States Congress, the Illinois General Assembly, and their staffs.
- 2.7.2.4. In situations requiring other state agencies to be the co-lead agency, the Finance Manager or SEOC Agency Representatives from the designated agency will coordinate with the SEOC Finance Section Chief to ensure continuity and compliance with state laws, rules, and regulations.
- 2.7.2.5. State Unified Area Command (SUAC) and State Area Command (SAC) elements may be deployed by the SEOC to coordinate information and resource requirements for operations.

2.7.3. Federal Coordination

- 2.7.3.1. IEMA-OHS will coordinate the inclusion of federal stakeholders into the state's financial and administrative assistance operations and programs as appropriate, as well as
- 2.7.3.2. Under a Presidential Declaration of a major disaster or emergency, financial and administrative functions may be coordinated with Federal counterparts in a JIC and/or Joint Field Office (JFO).
- 2.7.3.3. Inquiries received by the state PIO staff from the Federal level will be coordinated with the FEMA External Affairs staff, as appropriate.

3. Roles and Responsibilities

3.1. State ESF Coordinator

3.1.1. Illinois Emergency Management Agency and Office of Homeland Security (IEMA-OHS)

- 3.1.1.1. Coordinate the utilization of required ESF-5 support to execute missions presented by the SEOC Manager.



- 3.1.1.2. Coordinates, integrates, and manages overall State efforts for ESF 5 X-2 Financial and Administrative Management.
- 3.1.1.3. Manages and updates resource availability for ESF 5 X-2 Financial and Administrative Management.
- 3.1.1.4. Assists in planning during activations and updates for ESF 5 X-2 Financial and Administrative Management.

3.2. Primary State Agency/Organization

3.2.1. Illinois Emergency Management Agency and Office of Homeland Security (IEMA-OHS)

- 3.2.1.1. Coordinate and manage financial and administrative operations and processes.
- 3.2.1.2. Serve as the primary agency for state and federal coordination of financial and administrative operations.
- 3.2.1.3. Establish and disseminate reporting requirements for SEOC agencies, boards, commissions, and mutual aid partners.
- 3.2.1.4. Coordinate and manage the collection, receipt, compilation, and development of situational reports on costs associated with response and recovery.
- 3.2.1.5. Coordinate and manage financial and administrative operations of response and recovery efforts.
- 3.2.1.6. SEOC, under the guidance of the SEOC Manager, to include a request for and application of funds used in response and recovery operations.
- 3.2.1.7. Coordinate the procurement of and contract for goods and services approved by the SEOC.

3.3. Support State Agencies/Organizations

3.3.1. Illinois Department of Central Management Services (CMS)



- 3.3.1.1. Assist the SEOC Finance Section Chief in the coordination and management of financial and administrative operations as directed.
- 3.3.1.2. Assist the SEOC Finance Section Chief in the coordination of procurement and contracts for goods and services approved by the SEOC as directed.

3.3.2. The Governor's Office of Management and Budget (GOMB)

- 3.3.2.1. Assist in identifying and providing additional financial resources when existing resources are insufficient for response and recovery efforts.

3.3.3. Illinois Department of Commerce and Economic Opportunity (DCEO)

- 3.3.3.1. Assist the primary agency for state and federal coordination of financial and administrative operations.
- 3.3.3.2. Assist the SEOC Finance Section Chief in the coordination and management of financial and administrative operations as directed.

3.3.4. General Requirements for State Agencies, Boards, Commissions, and Mutual Aid Organizations

- 3.3.4.1. Collect, receipt, compile, develop, and submit situational reports on costs associated with response and recovery.
- 3.3.4.2. Provide information on costs associated with response and recovery efforts as directed by the SEOC.
- 3.3.4.3. Coordinate and manage actions to ensure the accuracy of reporting.

4. Authorities

1. 20 ILCS 3305, IEMA Act, as amended.
2. 30 ILCS 105, State Finance Act, as amended.
3. 30 ILCS 500, Illinois Procurement Code, as amended.
4. IL Admin Code, Title 44, Procurement Rules, as amended.



5. References

1. FEMA Schedule of Equipment Rates, most recent version
2. IDOT Circular Letter 2015-04, Schedule of Average Annual Equipment Ownership Expense Index
3. IDOT Schedule of Average Ownership Expenses, most recent version
4. Equipment Watch, Rental Rate Blue Book (www.equipmentwatch.com)

6. Acronyms & Definitions

1. For all definitions and acronyms addressed in this plan, please refer to the IEOP Base Plan, Appendix X-7 Glossary of Terms.