

**SERVICE-WIDE
MEMORANDUM OF UNDERSTANDING
BETWEEN
USDA FOREST SERVICE
and
DHS FEDERAL EMERGENCY MANAGEMENT AGENCY**

This service-wide MEMORANDUM OF UNDERSTANDING (MOU) is hereby entered into by and between the U.S. Department of Agriculture (USDA), U.S. Forest Service, hereinafter referred to as the Forest Service, and the Department of Homeland Security), Federal Emergency Management Agency, hereinafter referred to as FEMA.

A. PURPOSE:

1. The purpose of the MOU is to provide a general framework of cooperation in responding to, managing and coordinating, and financially accounting for major disasters and emergencies, and for resolving any differences or conflicts regarding this cooperation in an efficient and constructive manner.
2. The direction in this MOU applies to all Forest Service support to FEMA (national offices and all FEMA regions), including incident support provided directly in support of Emergency Support Function 4 (ESF4) missions as defined by the National Response Framework.

B. AUTHORITY:

The authority for this MOU is the Robert T. Stafford Disaster Relief and Emergency Assistance Act ("Stafford Act"), 42 U.S.C. 5121 *et seq.*, sections 402 and 403 (42 U.S.C. §§ 5170a and 5170b).

C. STATEMENT OF MUTUAL BENEFITS AND INTERESTS:

1. The Forest Service, as a part of its mission, routinely responds to, manages and coordinates, and financially accounts for major wildland fires that involve thousands of responders from many state, local, tribal, territorial, and federal agencies.
2. FEMA, as a part of its mission, routinely coordinates and financially supports the response to major disasters and emergencies that involve thousands of responders from many state, local, tribal, territorial, federal agencies.
3. Both Forest Service and FEMA agree to adhere to the National Incident Management System (NIMS), the National Response Framework (NRF), and the Stafford Act during all major disasters and emergencies declared under the Act.
4. Both Forest Service and FEMA are required to use federal financial principles, policies, regulations, and management controls to ensure full accountability for the

expenditure of funds. Interpretation of these financial principles, policies, regulations, and management controls may differ between the two agencies. This MOU will help minimize these differences and will help eliminate conflict and confusion in the administration of financial accountability.

5. Both Forest Service and FEMA recognize that the safety of responder and civilian lives is the highest priority during the response to major disasters and emergencies. To assist in meeting this and other incident priorities, Forest Service has developed doctrine citing specific expectations of its managers and responders during all-hazard response. This MOU will help eliminate conflict, confusion, and delay in the assignment of missions to the Forest Service, partly by ensuring that FEMA recognizes the capabilities and limitations of the Forest Service as described in the Forest Service *Foundational Doctrine for All-Hazard Response* as found in Forest Service Manual 1590.3.

D. FOREST SERVICE WILL:

1. Recognize and support missions assigned by FEMA in accordance with the Forest Service *Foundational Doctrine for All-Hazard Response* as well as the National Response Framework and Title 44, part 206. The Forest Service must be capable of meeting its primary agency response mission first, the Emergency Support Function 4 (ESF4) mission second, and support to other ESFs identified in the ESF Annexes to the NRF third. After that, consideration can be given to providing other, non-identified support to FEMA or other ESFs.
2. Upon request from FEMA, initiate the mobilization of emergency resources based upon the Forest Service role identified in the National Response Framework and consistent with the priorities identified in the Forest Service *Foundational Doctrine for All-Hazard Response*, prior to the issuance of a formal written Mission Assignment when the situation dictates such need. The request from FEMA must indicate:
 - Who is requesting the resource(s)
 - What task they will be performing
 - Where they are to report
 - Funding estimate for Mission Assignment
 - Commitment to follow up with a signed Mission Assignment

The Forest Service will follow up with FEMA, through WebEOC processes or via email, to document the parameters of the initial request.

3. Invoice FEMA within 30 days of incurring expenditures resulting from the issuance of a Mission Assignment and each month thereafter, until it is determined that all expenses have been billed. Supporting agencies participating under Mission Assignments issued through ESF4 will bill Forest Service who will certify the costs submitted based on the work performed as the assigned lead agency and collect via IPAC as well as provide the related supporting documentation to FEMA within 7-10 business days of IPAC.

4. Provide summary and detail level transaction reports generated from data in the Forest Service financial system with each invoice. The detail report will be sorted by budget subject class codes and vendor. Invoices will be submitted through Treasury via Intra-governmental Payment and Collection System (IPAC) and electronic or hard copies of summary and detail level transaction reports will be provided directly to the FEMA Finance Center within 10 business days of the IPAC. If a cost detail report to support the IPAC is not provided in the 10 day timeframe, FEMA will contact the Forest Service to try to resolve the issue. If not resolved, FEMA may issue a chargeback to avoid a statement of difference.
5. Maintain all records related to procurements, contracts, property and agreements in accordance with Forest Service policy. Records may include acquisition / procurement logs, contract or agreement files, cost share agreements, billing and payment documents, etc. The Forest Service will make these documents available, as needed in limited circumstances for clarification.
6. Quarterly provide validation to support FEMA's certification of open Unliquidated Obligations (ULO) by Mission Assignment. Validation will include unbilled sub-tasked agency services in the estimated adjustments to FEMA as part of the quarterly Mission Assignment ULO certification. The Forest Service will validate MA balances no less than annually as requested by FEMA. The Forest Service will also provide accrual data no later than the third business day after quarter end closing.
7. Apply an indirect cost assessment to the total amount of each bill. The fee will not exceed the Forest Service national indirect burden rate calculated annually. The Forest Service will notify FEMA the amount of the indirect cost rate each fiscal year as it becomes effective.
8. Account for personal property in accordance with national interagency emergency response policies and procedures as described in the current version of the Standards for Interagency Incident Business Management. Purchases under FEMA Mission Assignments must be authorized and reinforced in the MA and coordinated with FEMA. If personal property and/or sensitive items are claimed for reimbursement, USFS must coordinate with FEMA to document disposition.
9. Provide a courtesy copy of the Forest Service annual assurance statement to FEMA assuring automated systems and key financial management established controls are effective.
10. As outlined in a separate agreement, mentor FEMA incident management personnel and provide shadow assignment opportunities to assist in developing and maintaining ICS qualifications.

E. FEMA WILL:

1. Recognize the Forest Service *Foundational Doctrine for All-Hazard Response* which stipulates such tenets as the following:
 - a. The NIMS is the foundation of the wildland fire community's response organization. This includes all components of NIMS related to response – preparedness, communications, resource management, and command/management. These are primarily coordinated by following the National Interagency Mobilization Guide and the Standards for Interagency Incident Business Management.
 - b. Wildland fire resources may not be available for all-hazard response during a serious fire season. The Forest Service will work with FEMA to develop alternate plans/contracts for acquiring available resources and build NIMS capabilities.
 - c. The Forest Service will ensure that employees supporting FEMA have the needed core skills, capabilities, and training.
 - d. The Forest Service will conduct a thorough mission analysis of every all-hazard request before committing people and other resources.
 - e. Forest Service and other wildland fire agencies' employees will be provided with appropriate risk mitigation (e.g. vaccinations, personal protective equipment, etc.) to operate in the all-hazard environment to which they are assigned.
 - f. All Forest Service and other wildland fire agencies' employees involved in all-hazard response will be supported and managed by an agency leader, agency liaison, or interagency Incident Management Team.
 - g. Wildland fire agency employees' expertise is best used in the incident emergency response phase. Wildland fire resources must be managed and utilized appropriately so they can be available for primary lifesaving, incident stabilization, and property protection assignments.
2. Ensure the subsequent issuance of a Mission Assignment when the situation dictates the need for mobilization of emergency resources prior to the issuance of a formal written Mission Assignment, as authorized by FEMA. The Mission Assignment must document the task and funding estimate agreed to in the initial request.
3. Work in consultation with the Forest Service Office of Safety and Occupational Health on a case-by-case basis to identify appropriate risk mitigation measures necessary for wildland fire responders to operate in the all-hazard environment to which they are assigned.
4. Rely on the adequacy of the Forest Service controls as outlined in the Federal Managers Financial Integrity Act (FMFIA) (31 U.S.C. § 512 *et seq.*). Requests for source documentation submission will be determined on a risk-based approach contingent upon annual Improper Payments Information Act (IPIA) (31 U.S.C. § 3301 *et seq.*) audit results outlined in OMB Circular A-123 Section C.

5. Accept the annual Forest Service assurance statement assuring that automated systems and key financial management established controls are effective.
6. Direct questions related to specific transactions, or requests for additional documentation to the agency principal contact as identified in this MOU.
7. Recognize that cost share agreements established on multi-jurisdictional fires are binding documents and will be reimbursed accordingly.
8. If a question arises over property, FEMA will communicate with the Forest Service and both agencies will review field records to clarify disposition of property.

F. IT IS MUTUALLY AGREED AND UNDERSTOOD BY ALL PARTIES THAT:

1. All incidents, major disasters and emergencies will be managed and coordinated using NIMS principles and practices. Incidents requiring federal coordination will follow the processes identified in the NRF.
2. The Forest Service and FEMA are responsible for maintaining a system of management controls to ensure that government-funded activities are managed effectively, efficiently, economically and with integrity to prevent waste, fraud and abuse.
3. Federal firefighting resource response is interagency in nature and includes Forest Service, DOI agencies, and State and local partners. The Forest Service will make every attempt to close Mission Assignments as expediently as possible.
4. DISPUTE RESOLUTION. The parties to this agreement will settle any financial disputes that may arise under this agreement by following direction in the Treasury Financial Manual Vol. 1, Bulletin 2011-04 Section VII (resolving Intragovernmental Disputes and Major Differences).

If a dispute or conflict about a policy or procedure arises, the parties will elevate the issue to their respective Undersecretaries/Assistant Administrators or CFO Council or equivalent body, as appropriate.

5. MODIFICATIONS. Modifications within the scope of this MOU will be made by mutual consent of the parties, by the issuance of a written modification, signed and dated by all parties, prior to any changes being implemented. This includes any modifications to requirements incorporated by reference herein.
6. NOTICES. Any communications affecting the operations covered by this agreement given by the Forest Service or FEMA is sufficient only if in writing and delivered in person, mailed, or transmitted electronically by e-mail or fax, as follows:

To the U.S. Forest Service Program Manager, at the address specified in the MOU.

To FEMA, at the address shown in the MOU or such other address designated in the MOU.

Notices are effective when delivered in accordance with the provision, or on the effective date of the notice, whichever is later.

7. PARTICIPATION IN SIMILAR ACTIVITIES. This MOU in no way restricts the Forest Service or FEMA from participating in similar activities with other public or private agencies, organizations, and individuals.
8. NON-FUND OBLIGATING DOCUMENT. This MOU is neither a fiscal nor a funds obligation document. Any endeavor or transfer of anything of value involving reimbursement or contribution of funds between the parties to this MOU will be handled in accordance with applicable laws, regulations, and procedures including those for government procurement and printing. Such endeavors will be outlined in separate instruments or agreements that will be made in writing by representatives of the parties and will be independently authorized by appropriate statutory authority.
9. RESPONSIBILITIES OF PARTIES. The Forest Service and FEMA and their respective offices will handle their own activities and utilize their own resources, including the expenditure of their own funds, in pursuing these objectives. Each party will carry out its separate activities in a coordinated and mutually beneficial manner.
10. PRINCIPAL CONTACTS. The principal contacts for this MOU are:

U.S. Forest Service Program Contact	U.S. Forest Service Finance Contact
Gordy Sachs Branch Chief U.S. Forest Service Fire and Aviation Management All Hazard & International Fire Support Branch PH: 202-340-8339 Gordon.Sachs@usda.gov	Jennifer McGuire Director, Budget and Finance U.S. Forest Service Albuquerque Service Center PH: 505-563-7162 jennifer.mcguire@usda.gov
FEMA Program Contact	FEMA Finance Contact
Jeremy Greenberg Director Operations Division Response Directorate PH: 202-212-2290 Jeremy.greenberg@fema.dhs.gov	Tracey Oyler Chief Intergovernmental Payments Section Financial Management Division Office of the Chief Financial Officer PH: 540-454-5679 Tracey.Oyler@fema.dhs.gov

11. COMMENCEMENT/EXPIRATION DATE/TERMINATION. This MOU takes effect upon the last date of signature of the Forest Service and FEMA and will remain in effect for 5 years from the date of execution. This MOU may be extended or amended upon written request of either the Forest Service or FEMA and the subsequent written concurrence of the other. Either party, in writing, may terminate the MOU in whole, or in part, with a 60-day written notice to the other.
12. AUTHORIZED REPRESENTATIVES. By signature below, the parties certify that the individuals listed in this document as representatives are authorized to act in their respective areas for matters related to this MOU.

THE PARTIES HERETO have executed this MOU.

JANELITH RIVERA
Acting Deputy Chief, State & Private Forestry
USDA Forest Service

Date

DAMON C PENN

Digitally signed by DAMON C
PENN

Date: 2021.03.24 14:20:56 -04'00'

DAMON PENN
Assistant Administrator, Response Directorate
Office of Response and Recovery
DHS, FEMA

Date

The authority and format of this agreement have been reviewed and approved for signature.

Sarah Russell
U.S. Forest Service Agreements Specialist

DATE