



Emergency Management Assistance Compact



EMAC FAQs for Auditors, Finance and Budget Officers, and Contractors

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Over the years, federal and state auditors, finance and budget officers, and contractors have had questions about the Emergency Management Assistance Compact (EMAC).

Questions focus on policy, operations, and the reimbursement process from their perspective of

What is EMAC?

How do I manage EMAC Reimbursement?

What should be audited?

Where does the money come from for deployments?

We've developed this FAQ to address these questions, and more.

EMAC Overview

The Emergency Management Assistance Compact [EMAC] was established through federal law [Public Law 104-321] in 1996 by the United States Congress. You can learn more about the legislation by visiting [EMAC's official website](#).

EMAC is defined by thirteen detailed Articles of Agreement which outline the framework of the Compact. Currently, all fifty states, the District of Columbia, the U.S. Virgin Islands, Puerto Rico, Guam, and the Northern Mariana Islands have passed EMAC legislation.

Per Article II of the Compact, the state official designated by each state's governor, and who is responsible for emergency management, is responsible for the implementation of EMAC on behalf of the Governor.

In 1995, NEMA, the National Emergency Management Association, was asked by EMAC's members to administer the Compact ensuring governance and oversight of the Compact through the NEMA By-Laws.

EMAC has a dynamic governance structure with oversight by the member emergency management directors, an operational support structure, as well as a task force that develops EMAC's policies and procedures. All EMAC's members agree to implement mutual aid agreements according to the EMAC Operations Manual, using the EMAC Operations System [EOS] to collect offers of assistance and executing the EMAC Resource Support Agreement [RSA]. All members have also agreed to follow the EMAC reimbursement eligibility and documentation guidelines as adopted in the EMAC Operations Manual.

Frequently Asked Questions & More

► Is EMAC a contract?

No! EMAC is law – the 13 Articles of Agreement – that have been passed by each EMAC member.

Each EMAC mission is codified through a legally binding agreement for that mission.

► What is EMAC's legally binding agreement document?

The EMAC Resource Support Agreement (RSA) serves as a legally binding agreement between the two EMAC members for each EMAC mission. Resources may deploy on a verbal agreement between two EMAC Authorized Representatives, but the RSA must be completed within 30 days.

The RSA defines the resource request including details of the mission and resource description, details on the offer of assistance resources including cost estimates for eligible or negotiated expenses. Eligible expense categories include personnel, travel, equipment, commodities, other and negotiated costs. Each RSA is signed by EMAC Authorized Representatives of both the requesting and assisting state, territory, or district.

► Who executes the RSA?

The state, territory, or district emergency management agency, on behalf of the Governor, has designated EMAC Authorized Representatives who can financially obligate to send or receive resources through EMAC.

► What are EMAC's governing documents?

Beside the thirteen Articles of Agreement defined in law, the EMAC Operations Manual and the EMAC Executive Task Force Protocols are the key governing documents. They contain the official policies and procedures for the implementation, administration, and operational management of EMAC.

Additionally, several supporting documents (standard operating guidelines, job aids, forms, etc.) have been developed to accompany the EMAC Operations Manual.

► Does the Governor have to declare a state of emergency or disaster to receive resources through EMAC?

Yes! While EMAC can be activated prior to a declaration, there must be Governor's emergency or disaster declaration in place prior to resources being deployed. [EMAC Law, Article I]

► Is a Presidential Disaster Declaration required to request EMAC resources?

No! While the Governor of the state, territory, or district must declare a state of emergency or disaster prior to EMAC resources being deployed, a Presidential Disaster Declaration is not required.

► Why are states, territories, and the district referred to as Requesting and Assisting States?

EMAC law refers to EMAC's membership from the states, territories, and the district as "states" hence for simplification, EMAC's membership uses the terminology Requesting State or Assisting State.

► What is the relationship between EMAC Members and the federal government?

The Requesting State has the lead for all EMAC missions in their jurisdiction. The Assisting State provides resources (personnel, equipment, commodities, etc.) to the Requesting State as requested and documented in the RSA. The assets are managed, directed, and the responsibility of the Requesting State until demobilized. The federal government does NOT direct these resources and is not a member of EMAC.

► Are the Assisting States subrecipients to the Requesting States?

No! Assisting States cannot be subrecipients to another State. Specifically, in a Presidential Disaster Declaration, subrecipients must be within the declared disaster area (county, parish, territory, etc.) as named in the declaration.



► **What costs are eligible for reimbursement?**

All costs agreed upon between the Requesting and Assisting States are eligible for reimbursement from the Requesting State. These costs must be reasonable and mission related. All costs outlined in the executed RSA **MUST** be paid by the Requesting State to the Assisting State whether they receive a Presidential Disaster Declaration or not.

In circumstances where there is a Presidential Disaster Declaration, either an emergency or a major disaster, the Requesting State may submit EMAC mission costs to FEMA for reimbursement.

► **What types of costs are included in EMAC missions and reimbursement?**

The categories of eligible costs are personnel, travel expenses [airfare, vehicle mileage, parking tolls, ground transportation, lodging, meals]; equipment furnished by the Assisting State [rented or leased]; and commodities. Other costs may be negotiated between the Requesting and Assisting States. Descriptions for each of these categories and specific details are in the EMAC Operations Manual and [online](#).

► **Does the Assisting State have to seek reimbursement of EMAC mission costs from the Requesting State?**

No! In accordance with Article III [A][6] of the EMAC Articles of Agreement, and in the spirit of mutual aid, Resource Providers and Assisting States may decide to waive reimbursement for some, or all, of the costs related to the mission.

If the Requesting State has received a federal disaster declaration for the event, they may be able to offset any non-federal cost share with the value of the waived mission costs.

► **Throughout the reimbursement process are there any timelines that should be followed?**

Yes. The EMAC Operations Manual recommends a 45-day turnaround for each step in the EMAC reimbursement process. However, if a timeline is not met, the Assisting State is still eligible for reimbursement.

► **Are all costs in the RSA eligible for federal reimbursement?**

Not necessarily. The RSA may include costs that are not eligible for federal reimbursement.

When the Requesting State receives a Presidential Emergency or Major Disaster Declaration and FEMA's Public Assistance [PA] Program is included in the Declaration, EMAC reimbursement may be sought by the Requesting State.

FEMA will only reimburse for costs that are eligible under the PA Program guidelines. FEMA eligible costs are outlined in [FEMA's Public Assistance Program and Policy Guide \[PAPPG\]](#).

► **Why is the Requesting State required to pay for items not reimbursed by FEMA?**

The RSA is a legally binding agreement between the two EMAC members, therefore all costs agreed upon in the RSA **MUST** be reimbursed by the Requesting State whether they receive a Presidential Disaster Declaration or not.

► **Should the Requesting State wait until they receive any federal disaster funds before reimbursing the Assisting States?**

No! States are required to reimburse all documented, eligible, mission related costs agreed upon in the RSA regardless of whether they receive a Presidential Disaster Declaration.

Receiving federal disaster funds can delay the EMAC reimbursement process. As part of the planning process, Requesting States should identify potential funding sources that can be used to reimburse EMAC mission costs in the event resources are needed through the Compact.



► **What if issues arise during the reimbursement process between the Requesting and Assisting State that are not easily resolved?**

Communication throughout the reimbursement process is key and most issues can be easily resolved. In the event an issue does arise that cannot be easily resolved, the following guidance should be used:

1. EMAC Coordinators or Designated Contacts from each state, territory, or district first attempt to reach a resolution.
2. If failed, the EMAC Member Directors of Emergency Management from each state, territory, or district attempt to reach a resolution.
3. If failed, the governors of each state, territory, or district work together to resolve the dispute when all other options have been exhausted.

► **Is the reimbursement from the Requesting State to the Assisting State federal funds and therefore subject to federal audit in the Assisting State?**

No! The funds the Assisting State receives from the Requesting State are state funds and the Assisting State is not an applicant or subapplicant.

► **If the Requesting State receives federal funds for costs incurred for EMAC, are those funds subject to federal audit as per 2 CFR 200?**

Yes, within the Requesting State.

If the Requesting State receives a Presidential Disaster Declaration for Public Assistance (PA), they may submit EMAC costs on a Project Worksheet (PW) for reimbursement by FEMA.

All FEMA PA reimbursements are subject to a federal audit. However, the audit is in the Requesting State (the recipient of the federal funds).

Under no circumstances should FEMA ever reach out to the Assisting State for a 2 CFR 200 audit.

► **Why did FEMA streamline reimbursement through EMAC?**

EMAC is one of the most efficient ways for the Nation to respond to disasters and emergencies, providing an established and reliable process for the sharing of needed resources and for the reimbursement of those costs. FEMA considers EMAC to be “low risk” as all reimbursements must be in compliance with jurisdictional and state/federal policies.

FEMA found that many traditional public assistance documentation requirements were not relevant and, in many cases, slowed down the flow of funds from the federal government to the Requesting State. Therefore, in support of rapid recovery and to streamline administrative processes, FEMA reviewed documentation requirements to support reimbursement of costs incurred through the use of EMAC and updated documentation requirements.

► **What changes were made to the FEMA PA program to streamline the reimbursement for EMAC?**

On September 6, 2022, FEMA issued the Memorandum, [Simplifying the Public Assistance Program, Part 2](#).

This memorandum supersedes the PAPPG version 4 for EMAC information. It is anticipated that PAPPG version 5 will incorporate this memorandum.

The memorandum specifically states: FEMA will no longer perform a separate reasonable cost analysis of work performed through EMAC, as long as the project followed established EMAC rules.



► **What documentation does the FEMA PA program require from the Requesting State to get reimbursed?**

FEMA determined that where a project followed established EMAC rules, FEMA will not perform a separate reasonable cost analysis.

Further, to support an eligible scope of work and cost estimate, when an Applicant seeks funding for EMAC-performed work, FEMA will only require the EMAC Resource Support Agreement signed by all parties for the initial obligation.

To reconcile costs and close an EMAC Project, FEMA will only require the EMAC R-1, all the associated R-2 forms and proof of payment by the Requesting State (Requesting Entity) to the Assisting State (Providing Entity).

► **Are there training classes for EMAC?**

Yes! Several courses are available in the EMAC eLearning Center including a course that focuses specifically on reimbursement. Visit the EMAC website at emacweb.org to learn more.

► **Where can additional EMAC resources be found?**

Additional EMAC resources on EMAC are available on the [EMAC website \(emacweb.org\)](http://emacweb.org) and below:

- [Information on EMAC Reimbursement](#)
- [EMAC Standard Operating Guidelines for Resource Providers and Deploying Personnel](#)
- [EMAC R-2 Reimbursement Package Job Aid with Checklists: Job aid to develop the R-2 reimbursement package](#)
- [EMAC R-2 Intrastate Reimbursement Form](#)
- [EMAC R-2 Intrastate Reimbursement Form Job Aid: Job aid to help you fill out the R-2 form](#)
- [Fringe Benefits Expenses Explained](#)