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Running head: INCIDENT ACTIVITY REPORTING FOR COST RECOVERY

Incident Activity Information Reporting

for Cost Recovery Purposes

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## Abstract

The problem investigated was the inefficiency of the Los Angeles County Fire Department (LACoFD) incident activity information (IAI) reporting forms and their effect on LACoFD cost recovery efforts. The research purpose was to assess documentation formats and design a form to permit effective IAI reporting. Through the use of action research, questions about internal and external stakeholder needs, characteristics of effectual reporting documentation, and reporting formats of other fire agencies were answered. Research was carried out through interviews, review of others' processes, and literature review. The results showed the importance of having well-planned IAI forms. Recommendations were made to highlight the importance of continued enhancements of cost recovery efforts, ongoing form review, and employee involvement in reporting processes.

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## Introduction

In recent years, the responsibilities of the fire service have changed. Fire service resources may be involved in emergency incidents which, because of the duration and/or complexity of the incident, can put an unanticipated strain on a fire agency's financial budget. Like other fire and rescue agencies, the Los Angeles County Fire Department (LACoFD) has had to meet the new challenges and multihazard risks facing the population it serves, while dealing with the resulting funding issues. Excessive overtime hours and extraordinary use of services and supplies on a long-term incident may have an undesirable impact on the LACoFD budget. The LACoFD must utilize its resources in an efficient and safe manner, while it ensures cost-effectiveness.

Throughout California, fire agencies have become dependent upon cooperative support. Such support augments an agency's limited staffing during an incident such as a calamitous earthquake, serious flooding following torrential rainstorms, or a major wildland fire. In California, the United States Forest Services (USFS) and the California Department of Forestry and Fire Protection (CDF) are particularly reliant on the availability of LACoFD staffing and equipment to help protect State and federal lands within and around Los Angeles County (County). Historically, this kind of support may not have had a significant impact on a fire agency's budget; but the demands on the LACoFD budget have become more apparent.

In many cases, the assistance provided by one fire agency to another comes at a financial cost to both agencies. Expending taxpayer funds to pay for this interagency emergency assistance must be done in the same rigidly governed, well-documented manner as should be the case with the expenditure of all public funds. As such, the LACoFD must attempt to document

its costs related to the support of other fire agencies in the same careful way it spends its budget on day-to-day operations. In reality, these LACoFD costs to provide support could amount to several million dollars each year. Without a way to recover these unanticipated costs, the LACoFD may find itself in a budget deficit. In order to financially maintain its daily operation, while handling unexpected, long-term disasters, and providing much-needed assistance to other agencies, the LACoFD must make every effort to recover the resulting extraordinary costs through federal emergency funding, established interagency agreements, and incident cost-sharing agreements. To ensure the appropriateness of, and justification for, any reimbursement to the LACoFD for its assistance to other agencies, the LACoFD must be able to thoroughly document its potentially reimbursable expenditures to the assisted agency.

The research problem is that there is inefficiency in the documentation formats used by LACoFD personnel to report their Incident Activity Information (IAI) related to the Department's cost recovery efforts. The IAI for the purposes of this research includes incident information which justifies payments from an outside agency to the LACoFD. This support information describes who, what, when, where, and how LACoFD resources assist other fire agencies. The research purpose is to assess cost recovery documentation formats and to design a reporting document which will result in effective IAI reporting. The use of the new document will aid the LACoFD in maximizing its cost recovery efforts as a result of disastrous events in Los Angeles County and the Department's emergency support provided to other California fire agencies. Action research will be utilized to answer the following research questions through interviews of key representatives of outside agencies who may reimburse the LACoFD for its costs, interviews of key LACoFD employees, the investigation of existing IAI reporting

documentation used by other California fire agencies, and an analysis of literature related to information reporting. The research questions are:

1. What documentation formats exist which result in effective information reporting, and in what format should a new form be developed?
2. What challenges do LACoFD employees face when reporting IAI for cost recovery purposes?
3. What information is required from LACoFD employees to effectively report IAI for cost recovery purposes?
4. What documentation formats do other California fire agencies utilize to report IAI to other agencies for cost recovery purposes?

#### Background and Significance

The LACoFD employs more than 4,300 people, and its Fiscal Year 2006-2007 operating budget is just over \$850,000,000. The Department has a jurisdiction covering more than 2,300 square miles, and provides fire and life safety services to over 4.0 million residents---one out of every nine Californians. Its broad responsibilities include 165 fire stations in the unincorporated area of the County and in 58 cities, in addition to Santa Catalina Island and 72 miles of California coastline. Primarily funded as a Los Angeles County Special District through property tax revenue, the responsibilities of, and the services provided by, the LACoFD have continued to change during its over 80 years as an organization (See Appendix A).

An example of a significant service change was the 1994 addition to the Department of the County's Ocean Lifeguard function, after it had been managed by the County's Beaches & Harbors Department for decades. Another significant change has been the more frequent support by the LACoFD of other fire agencies during wildland fires and other disasters.

During the five-year period 2001-2005, LACoFD resources responded to over 5,390 wildland and/or grass fires just within the County. In addition, the Department responded outside its jurisdictional boundaries to wildland fires to support other fire agencies. The Southern California 2003 firestorm, which destroyed more than 3,700 homes and burned over 750,000 acres of wildland in Los Angeles County and the surrounding counties of Ventura, San Diego, Riverside, and San Bernardino is a notable example of LACoFD support to other fire agencies.

The changing demands made on the LACoFD related to events such as the 1994 Northridge Earthquake, the 1992 Civil Unrest in the city of Los Angeles, and devastating firestorms, as well as severe winter rainstorms, have left the public and other fire agencies dependent on the LACoFD. The Department's mission "...to protect lives, the environment, and property by providing prompt, skillful, and cost-effective fire protection and life safety services" has not changed, but it has been redefined over time. The LACoFD is no longer simply the hometown fire department for many cities, it is also part of a statewide network of cooperative agencies protecting the residents and visitors of California.

As a result of the need to support other fire agencies, the LACoFD has entered into formal cooperative fire agreements (i.e., contracts) to provide assistance to both the USFS and the CDF. The agreements provide an avenue through which the LACoFD can recover extraordinary costs related to cooperative support at wildland fires on lands declared the responsibility of the State of California in Los Angeles County and adjacent counties, as well as in the Angeles National Forest in the County, and other national forests. Through the "Assistance-By-Hire" provisions in these agreements, the CDF and USFS can "hire" LACoFD personnel and other assets at hourly rates established by the LACoFD and agreed upon by the

two contracting agencies. These hired LACoFD personnel and assets supplement various CDF and/or USFS suppression, recovery, and incident management resources to support the emergency incident efforts of the CDF and/or USFS. Assistance-By-Hire agreements, such as those previously described, depend on payment of money by the receiving agency to the agency supplying the resources (Federal Emergency Management Agency, United States Fire Administration, National Fire Academy [FEMA, USFA, NFA], 2005). The potential cost recovery revenue collected by the LACoFD for these support efforts can help to keep the Department's budget balanced and ensure the LACoFD can continue to provide its day-to-day fire and life safety services without interruption to the public it serves. However, recovering such unexpected costs is not always an easy task. The need to implement an effective cost recovery system is relatively new to the fire service, and continues to be more and more important (Ward, 1987).

During a federally-declared disaster, such as the 1993 Southern California firestorm, the LACoFD not only provided fire and life safety services to the residents and visitors of Los Angeles County, but it participated in emergency efforts on federal and State lands in nearby Ventura and Orange counties. In the aftermath of these historic wildland fires, the LACoFD recovered some of its extraordinary costs via the Assistance-By-Hire agreements it has with the USFS and the CDF. Additionally, because of the federal disaster declaration, the LACoFD recovered other costs through the Federal Emergency Management Agency (FEMA).

As a result of a disaster, the federal government can contribute legal authorities, fiscal resources, and specialized personnel (FEMA, USFA, NFA, 2005). When the President of the United States declares a disaster, the FEMA designates an area, such as a county, as eligible for financial assistance (Federal Emergency Management Agency [FEMA], 2003). In 1993, that

assistance was in the form of the FEMA Public Assistance Program, a government-to-government grant program. Accurate recordkeeping of events and expenditures related to the work of the LACoFD resources was key to its success as a beneficiary of the Public Assistance Program in 1993 (FEMA, 2003). While this federal program did not cover all LACoFD extraordinary costs incurred during the 1993 disaster, the partial “cost offset” was significant to the maintenance of the Department’s budget.

It is a rare occurrence when an assisting fire agency requests reimbursement from the LACoFD. This is primarily because the State of California Master Mutual-Aid Agreement, to which virtually all California fire agencies are a party, depends on resource reciprocity for payment to the agencies providing assistance (FEMA, USFA, NFA, 2005). Also, the California Fire Assistance Agreement provides cost recovery avenues, where no other agreements exist, for municipalities and other local government fire agencies, when these agencies are supporting wildland firefighting efforts on State and federal lands, which is where most California wildland fires occur.

It is important, therefore, for the LACoFD to document its work during a disaster, and its assistance to other agencies, thoroughly and accurately in order to maximize the potential recovery of costs. While there are various versions of such documentation prepared by LACoFD personnel, it is possible that this documentation could be more accurate and effective. LACoFD personnel use various forms to report IAI, generally based on the different types of resources being reported, and as a result those forms may vary from bureau to bureau and even within a bureau. This multi-form practice has evolved, in part, because there are so many different kinds of LACoFD resources and reimbursing agency requirements. Unfortunately, the personnel completing the forms are reporting their efforts without necessarily understanding what

information is actually required of them. This problem is exacerbated when the specific documentation requirements and guidelines are unexpectedly changed.

There are at least eight forms used by LACoFD employees to report IAI. The forms vary by resource, Department section or division, and/or because of unofficial revisions made to existing, outdated forms. Currently, the various forms related to these cost recovery efforts include many data elements in many different formats (See Appendix B). This situation can cause delays in the cost recovery process. The reported results can be confusing to the reimbursing agencies, the LACoFD personnel preparing the forms, and to the Department financial personnel who use the reported information to prepare complex and very comprehensive invoices and claims. Therefore, the process of cost recovery may not be as efficient as it could be because the reporting needs are unclear, the reporting formats are varied and inconsistently used, and efforts to compile the information are hampered by confusing and insufficient data.

The LACoFD must provide enough information about its costs to justify reimbursement from an outside agency. That information can be related to supplies purchased for an incident, in which case a vendor's invoice paid by the LACoFD can document the cost. However, most of the LACoFD costs to be recovered relate to personnel and their equipment (e.g., operators with bulldozers, firefighters with fire engines, and pilots with helicopters). The process of documenting LACoFD personnel and equipment time is challenging and requires the cooperation of all Department personnel participating in a specific incident. Reporting IAI means the provision of data which includes, among other elements, the following: (a) incident date and name; (b) incident number and location; (c) employee rank, name, and number; (d) a description of the employee's assignment on the incident, including the amount and type

of time he/she worked on the incident (i.e., regular time and/or overtime); (e) equipment information, such as the number of miles driven; (f) incident identification numbers; (g) comments about specific incident duties; and (h) a supervisor's approving signature of the data.

If the LACoFD documentation used to report its IAI is changed to more promptly provide clear, consistent, and accurate data, perhaps the amount of potential cost recovery revenue could not only be increased, but it may be recovered more quickly. Wherever possible, if the LACoFD provides consistently credible documentation to these reimbursing agencies, perhaps the revenue amounts received will represent a higher percentage of the Department's incident expenditures.

As the Incident Documentation and Planning Cycle Unit of the National Fire Academy's Executive Analysis of Fire Service Operations in Emergency Management course describes, it is imperative to identify the documentation required for a critical risk incident to ensure cost reimbursement (FEMA, USFA, NFA, 2005). Since most of the agencies reimbursing the LACoFD for its emergency incident activity are public agencies, it is particularly necessary for these agencies to justify their payment of public funds. Depending on the agency, the documentation requirements can be very strict and must hold up to stringent audits (FEMA, USFA, NFA). Since various agencies may utilize the LACoFD documentation, it is necessary for the documentation to be thorough, relatively easy to prepare, and it must be easily understood. The Damage Assessment Unit of the course also describes the importance of effective documentation of incident assignment and activity information. Such documentation is used in a post incident analysis of resource utilization and is critical to the reimbursement process for the reporting agency (FEMA, USFA, NFA). The recovery of expenditures made in response to an emergency event may be critical to the responding agency's financial recovery

from the event. The documentation utilized to report IAI by LACoFD personnel can be important to the Department in many ways, particularly in financial matters.

By improving its documentation of incident activity, the LACoFD can support all five of the United States Fire Administration Operational Objectives by maintaining its operational budget through effective cost recovery efforts. The entire Department can benefit budgetarily from cost recovery efforts following major incidents and support of other fire agencies. The reduction of loss of life, preparation of multihazard risk reduction plans, and responding appropriately overall in a timely manner to emerging issues are all goals of the LACoFD which can be carried out through the establishment and maintenance of its day-to-day budget. The personnel in all areas of the LACoFD (e.g., prevention, urban search and rescue, human resources, warehousing, fire suppression, emergency medical services, etc.) are the beneficiaries of a balanced Department budget. However, the public is the primary beneficiary of a financially sound LACoFD.

The research of this problem is important to the author because as a responsible LACoFD manager, and a California taxpayer, it is essential that the Department utilize its resources effectively and efficiently while it carries out its mission. As the demands on the LACoFD by other fire agencies increase and the responsibilities of the Department change, it is important that its personnel be ready to respond to a disaster, while maintaining fiduciary responsibility over its public funding. As a LACoFD manager responsible for the Department's cost recovery efforts, the author realizes it is critical to ensure the IAI process is both effective and efficient. Through appropriate, credible documentation supporting its invoices and claims to various reimbursing agencies (e.g., CDF, USFS, FEMA), the LACoFD can perpetuate its reputation as

an exemplary fire agency and, at the same time, cultivate and strengthen its relationships with the agencies to whom it provides assistance.

The result of this research will provide a reporting tool to be utilized by LACoFD personnel to document their activity related to major incidents and incident support provided to other fire agencies. The information gathered will be used to ensure the efficiency and strength of incident-related documentation which results in cost recovery revenue for the LACoFD. This investigation was achieved using action research, which included interviews of reimbursing agency representatives and key LACoFD personnel, a review of published information on the topics of cost recovery, documentation, and information reporting, and an analysis of other California fire agencies' IAI documentation formats.

#### Literature Review

In all types of disasters, administrative diligence is key to recovery for fire agencies such as the LACoFD (Jacobsen, 1988). There are many Department costs which arise directly or indirectly from a disaster, such as a major wildland fire. Fundamental to making a successful financial recovery is to have an accurate accounting of disaster-related costs (Jacobsen). Documenting these costs can be easier when the information is collected in an organized and standardized manner on forms designed for this specific purpose.

“A form is a prescribed written means of shaping information for communicating ideas” (Vardaman, 1971). As further described by Vardaman, a form can collect, record, transmit, and evaluate data, as well as instruct, inform, and carry out action. Of course, this all assumes the form is successfully utilized. A form doesn't bring benefit to an organization if it only sits unused on a shelf. An unused form cannot be the vehicle to carry data, information, and approvals throughout a business system as it was meant to do (Brown, 1998). In an organization

such as the LACoFD, the purpose and design of a form is critical to ensure its success. Phillips (1983) explained that to design a form, the following questions should be considered: how will the data be used, what information is needed, and, is there a standard form that can be used?

Simply put, the purpose of a form is to capture data. A successful form is one that is properly completed (Mandoforms, 2006). The information collected on any form needs to be important to the people completing the form and to those in a system who utilize, manipulate, and transfer data from the form. When a form is designed for a business system such as the LACoFD, the first and most important concept to consider is the purpose of the form. The organization must determine what the form needs to do to benefit the organization. The use of the form must be coordinated to harmonize and optimize the form's purpose (Vardaman, 1971). A poorly planned form can become a hindrance to the system it was designed to support. It is, therefore, important that a form provide appropriate and useful information through its effective format and the well-planned process through which the form will be used.

Escoe (2001) explains that new or revised documentation in an organization should be subjected to a litmus test, which she describes as proving that the form meets a specific organizational need. Such needs can have different sources: legal requirements, external customers, internal users, subject matter experts, or auditors (Escoe). In the fire service, such needs may come from contractual requirements, other government agencies, insurance companies, and the public. If there is a need, or if harm will come to the organization if the form is excluded, the form passes the litmus test and belongs in the organization's business system.

Many times when an organization is implementing a new policy, a corresponding form is key to that implementation. The use of a requisite form helps employees fulfill the organization's commitments. The use of the form can constitute a link between organizational

policymakers and, in the fire service, administrative and emergency service personnel (Federal Emergency Management Agency, United States Fire Administration [FEMA, USFA], 1999).

Forms which benefit a business system can be used to gather information vital to the success of a program. When a form is weak and unused, it contributes to the failure of the same programs.

As many experts describe, a form can be a basic means for communicating essential data. Often, “any organization’s operations can be only as good (or as bad) as the communicative quality of its important forms” (Vardaman, 1971, p. 2). Like the individual members of an organization, each form has a specific responsibility for which it facilitates work flow and must perform to set expectations (Meyer, 1967). If the purpose of a form is unclear or misunderstood, it will likely be ineffective. As a method of communication, a form is only valuable to the extent it meets the needs of its users and customers.

The documentation an organization uses should be an effectual part of its accountability system (Council of Chief State School Officers [CCSSO], 2002). Completed forms should speak well for the organization. An accomplished form can also help to establish the credibility of the business system upon which it is dependent. Credible documentation may convince the auditors and customers of an organization that it has quality processes in place.

“Documentation serves as a keeper of process decisions” (Esoe, 1998, p. 121). Researchers emphasize an effective organization utilizes forms which fulfill a purpose, yet are cost-effective and responsive to organizational needs. One of the jobs of a form in the fire service is that of cost recovery. The essence of successful cost recovery is comprehensive, accurate cost documentation (Jacobsen, 1988). Efforts to obtain cost recovery revenue from federal or state agencies fail when the supporting documentation is weak, confusing, or non-existent. The collection of IAI and the preparation of cost recovery documentation are

time-consuming and challenging tasks. Processing forms and other documentation for cost recovery purposes can be a costly endeavor. Therefore, it is important to simplify the process and minimize the undertaking at the start. The “start” of this process is the data collection on a form.

Many of the requests made for cost recovery revenue are so closely scrutinized by the federal government that an organization may become discouraged with the process (Burris, 2000). However, maintaining a budget, enhancing services and performance, and recovering from a disaster are often the goals that make the daunting process worthwhile. Forms provide an effective and efficient method of documenting costs, ideas, and other critical messages. Because the use of forms offers advantages such as convenience and consistency, a greater use of forms will address and sometimes solve many types of documentation problems (Howe, 1988). As Howe further reports, when compared to ad hoc documentation prepared by individual employees, a completed form can better clarify reported data. The recipient of the communication on a form, whether an internal user or a customer, can save time and costs, as well as streamline a process. Standardizing written communication by way of a form creates efficiency for an organization which would otherwise be lost. Best evidence shows that effectual documentation, particularly made on forms, can improve the organization’s overall business system (Murtuza, 2000). Creating the most effective form, however, may not be a simple, straightforward endeavor.

According to Meyer (1967), successful business operations are dependent upon reliable equipment, reliable procedures, and reliable materials. A fundamental “material” to an organization is its forms. The form is actually the tool that makes the system work; it gives direction, supplies answers, and assures the system is being followed (Meyer). As many experts

explain, it is critical to an organization that its forms be periodically reviewed and revised to keep up with change that can affect a form's purpose and use. Form review can result in less costly productivity and more relevant data reporting. The changing environment of an organization's needs, obligations, and future endeavors can affect the information it communicates, both internally and externally. Such change, therefore, affects its form requirements (CCSSO, 2002).

To meet the often stringent requirements of the state and federal government related to cost recovery, it is important to make changes which enhance the effectiveness of an organization's forms (FEMA, USFA, 1999). Streamlining a business system can be accomplished in many ways, including the use of fewer, more, or reengineered forms. While the task of form review is not always simple, it often brings positive results through improved communication. Specialists discuss replacing a reporting mechanism that is familiar and comfortable to an organization is often a challenge worth taking (Escoe, 1998).

An organization needs to address form revisions for many reasons. If forms are formally updated by an organization, such change may keep employees from making their own form modifications. These unofficial changes may create confusion amongst the users of the form and those who extract information from the form. Additionally, these unofficial changes may not create optimal updates to the form and the resulting reporting process (Murtuza, 2000). As such, these types of updates negatively affect the business system in which the form is supposed to be used.

One of the many reasons for changing a form is the changing needs of those who use the reported data. Such changes may be out of the control of the organization, yet affect its reporting productivity and efficiency. Those who are dependent on financial assistance as part of disaster

recovery, for example, find that the documentation requirements can change from one disaster to another (Jacobsen, 1988). Disaster preparedness includes the anticipation of documentation changes and the need for new and unique types of reporting. It can be especially important for an organization to be prepared for changes to documentation requirements (Duncan, 2003). Understanding what needs to be reported and being flexible when unexpected reporting shifts occur is crucial. One requirement that does not change during disaster recovery, however, is the need for substantial, high quality documentation (FEMA, USFA, NFA, 2005). An understanding of the cost recovery process and its diversity is not always easy to obtain.

A fire agency depends on this “preparedness” to ensure its cost recovery success. Ensuring consistency in cost recovery policies, and the forms used to carry out the policies, is an important component of an agency’s administrative environment. Such consistency helps to standardize behavior, avoid confusion, limit liability, and improve efficiency (FEMA, USFA, 1999).

The members of an organizational team are more successful when they have the right tools, such as an effective form. As is the case with most organizational tools, the relevance and performance of each must be reviewed periodically to determine when changes can and should be made (FEMA, USFA, 1999). There are many questions an organization must ask when it considers adding a new or revised form to its business system. Do we need this form? What is the purpose of the form? Does the form need to be reengineered to be more effective?

“World-class organizations can settle for nothing less than documentation that fulfills its purpose, yet is cost-effective, fast, and responsive to organizational and market change” (Escoe, 1998, p. 122). The quality of an organization’s forms and other documentation,

as reported by Escoe, reflects directly on the quality of an organization overall. The information on forms serves as a record to be used in the future. During an audit by an outside agency or other type of “review,” the credibility of an auditee organization can be enhanced or tarnished because of documentation quality. The data found on reporting forms must be of a high quality. In cost recovery, an organization must be prepared to be successful through an audit (Rush, 1993).

Forms are created in order to benefit the organization, such as to improve the recovery of costs. As explained by Meyer (1970), a form should do as much good as possible for an organization at the least possible cost. Specialists described that it is critical to ensure that the potential reimbursement of costs is not reduced by the inefficiency of related documentation. Particularly when federal funding is pursued, an organization is challenged to document its costs accurately, clearly, and consistently (Fleming, 2006). The manner in which the information is presented can be the difference between successful and failed cost recovery efforts. Effective documentation can be time-consuming and costly, so it is important to ensure the forms used meet the needs of those who will use the reported data, as well as those who will complete the forms. The data must be reported on a form with a clear layout, which is designed specifically for the purpose of successful cost recovery (Kaiser, 1968). This can keep administrative costs low and overall cost recovery revenue high. Some organizations even hire outside experts to carry out their cost recovery process through the many and complex reimbursement avenues available (Escoe, 2001).

The increase in the frequency of urban interface wildland fires has created the need for more and better cost recovery systems (Cole, Ewell, & Ferguson, 1993). The subsequent damage assessment process must include effectual incident cost documentation which allows an

organization to mitigate damage to itself (Cole et al). Standardized documentation reports information in a consistent manner, and is more easily utilized by the data users (Howe, 1988; Escoe, 1998). Standardization can streamline a reporting process and strengthen quality, reliability, and efficiency (International Organization for Standardization, 2005). Those who complete a form will find that standardization simplifies the reporting process. Those who utilize and depend upon the data will do so more efficiently when data reporting is standardized.

As previously discussed, Escoe (2001) emphasizes the advantages of forms over the use of subjective and individual ad hoc reports. Forms can control the readability, consistency, and clarity of information reported by many individuals. An organization dependent on cost recovery efforts needs to rid itself of unnecessary forms, especially those which can be changed and combined into fewer formats.

Having one format for reporting similar data, Murtuza (2000) suggests, lends credibility to information and to the reporting organization. Creating this kind of documentation credibility can be done by consulting others who have a similar challenge (Fleming, 2006). The review of others' work can inspire documentation changes and enhance reporting. However, an excellent form successfully used by one organization may not meet the needs of another similar organization. A careful analysis of others' work can be effective; however, simply duplicating others' work may be a recipe for failure (Fleming, 2006). Ensuring the needs of those who use the reported documentation are met is also important to the metamorphosis of a reporting document (CCSSO, 2002). The search for improved documentation should be an ongoing process. Especially as reporting requirements can change, an organization needs to be flexible and prepared for the shift. According to Murtuza (2000), benchmarking can be an important method of improving cost recovery documentation.

Since there are many things to consider when creating a form, it is easy to see why using others' ideas can be helpful. Yet the individual needs of each organization and its customers are paramount. The list of considerations is long, and the many successful components of information reporting need to be reviewed. Once an organization knows it needs a form to maximize its cost recovery efforts, it will take time to develop its new, effective reporting tool (Wallbaum, 1994). Those who complete the new form must understand the form and its purpose, and must be able to complete it easily (Wieringa, Moore & Barnes, 1993). Even the instructions for the form must be carefully considered. The instructions must be usable to ensure that accurate and complete data will be reported (Wieringa et al). Every detail must be analyzed closely.

The font, type size, words and grammar, headings, paper weight, and even the size of the form each contribute to its success. How the form is organized can be key to the presentation of critical information, such as cost recovery data. Even the sequence of the data on the form can have a significant impact on the effectiveness of the form (Vardaman, 1971). The physical layout of a successful form must be carefully considered. A poor layout can quickly negate even the most simple, accurate data (Kaiser, 1968). Focusing on the layout of a form reduces errors and helps ensure a high quality form. The use of specific wording helps the organization to communicate definitively with the users of the resulting data (Johnson, 1966). This, many researchers found, was vital to the success of a new or revised form. Even the name of the form can be significant. When the user is reminded of the purpose of the form in its title, for instance, it is easier for him/her to provide information on, or use information from, the form effectively. The name of the form should always tell its purpose.

By knowing the final audience of the data, an organization can provide necessary data and limit or eliminate that which is only “nice to have” (Wallbaum, 1994). What is the best source of the data? How will the information be used? Will the information contribute to the cost recovery process? These are all questions that need to be asked when developing a form for cost recovery purposes.

What’s wrong with the old form? What information is missing? Can one form do the job of multiple forms? Asking these questions during a review of existing forms is important when addressing the development of a new form. Determining the strengths and weaknesses of the current processes can give great insight into future reporting success (CCSSO, 2002; Department of the Navy, 2005). Balancing the cost of data reporting for cost recovery purposes with the effectiveness of a form may not be a simple task. The benefit must be worth the effort for the organization trying to recover its costs through effective documentation (Escoe, 1998).

The analysis of words and the use of a clear sequence are vital to effective communication using forms (Johnson, 1966). In fact, one of the most overlooked components of form development is proofreading. Escoe (1998) recommends having three proofreaders for every document. Compared to the cost of rework, confusion, and follow up telephone calls, proofreading is a worthwhile organizational cost (Escoe; Johnson). Close attention to all the details enhances the utility of a new form. A reputation for professionalism goes a long way to obtaining support for documentation sources from those interpreting data reported on forms for cost recovery purposes (Escoe, 2001).

A new form is usually most successful when it is the result of teamwork (Murtuza, 2000). The person or persons responsible for developing such a reporting instrument must depend upon the input of others. Consulting others can prevent administrative gridlock and improve

productivity. It is not enough to depend upon one person's perception of organizational needs, especially when there will be many users of the new form (CCSSO, 2002). The development team should consider input from all levels and areas of the organization to ensure the new document will meet many needs. Changing an existing reporting document or creating a new one should improve a business system, rather than perpetuate the status quo (Murtuza, 2000). Additionally, it can be important to include those who will use the data on the form to determine the credibility of the organization's cost recovery efforts (Meyer, 1970). When developing a new form, an organization may also want to consider consulting those who may eventually audit the data (Rush, 1993).

Discussions about what works, and what does not work, can provide valuable input towards the success of a form (Johannsen & Kelly, 2004). Escoe (1998) recommends that it may be helpful for the team to go as far as to have the form reviewed by someone with a different professional background to get a very objective review. By soliciting opinions and input from others, the team may see alternatives not previously considered (FEMA, USFA, 1999). Review of the potential form from different perspectives will support what the team has done through suggested changes and/or confirmation of its current format. Such a review by managers, peers, and other affected groups will affect the feasibility of the form and contribute to its potential reliability (FEMA, USFA).

Particularly, if those who may be required to complete the form are given the opportunity to review the form, the benefits will be worthwhile. The result of this review can increase buy-in for the form, garner support of the related business system, and promote a better understanding of the form's importance (FEMA, USFA, 1999). Through the process of testing the form on these various groups, the development team will have an understanding of the questions that may

arise about the form and its process, and so, improve the purpose of the form. At the very least, the outside reviews can eliminate printing or typing errors. While these kinds of errors sound quite minor, if uncorrected or not addressed, such details send a bad message about the importance of the form. Such small errors can easily detract from the purpose and credibility of an important business tool (Escoe, 2001). A new form should garner confidence from those who use it, regardless of whether they are at the beginning or the end of the business system process.

“Honor thy user” (Wieringa et al, 1993, p. 191). Best evidence emphasizes the importance of developing new forms with the users in mind. Especially, those who complete the form will be responsible for its success or failure. By focusing on the needs of the form’s audience the development team will be working toward the effectiveness of the reported data. This team will be responsible for how well the employees complete a new form by focusing on the audience’s needs, instead of only on the content of the form. The team should consider whether the form will be handwritten by the reporting users, or if it can be completed on a personal computer (PC). Typing on a computer keyboard is often preferred by employees who must complete forms. However, there are those who are intimidated by the use of a PC.

Murtuza (2000) explains how the employees who will be required to use the new form will be naturally resistant to the form change. This resistance is a particularly challenging component to form development. It will be necessary to effectively market the use of the new form to its most important customer: the employee who uses it (Wieringa et al, 1993).

The creation of a new form is one of the situations when using jargon may be acceptable. As long as the jargon is universal within an organization, and can be interpreted accurately by outside users, the use of jargon can be an important marketing tool (CCSSO, 2002). If a new form is geared toward its audience, it will be intuitive and easy to read (Wallbaum, 1994).

It will also be more likely to be read and used. The orientation of the user to the new form is critical. Without this orientation, the form will fight a difficult fight (Johnson, 1966).

The implementation of a new form is a key part of the development process (FEMA, USFA, 1999). The development process does not end at the final printing. The form and the instructions that go with it should be clear to the users so they do not have questions about how to use their new business tool (Johannsen & Kelly, 2004; Vardaman, 1971). The new form should help hold users accountable for the reported information. The user should be provided with information that will allow them to understand how they will benefit from completing the form (Meyer, 1967).

Meyer (1970) explains that the requirement of the new form should be properly announced to its users, including the elimination of old forms and procedures to be replaced. Many experts emphasize the importance of appropriate, usable form instructions. Instructions which are unclear or too long will not be used. Ineffective instructions for a form will result in forms which are incorrectly completed and/or sent to the wrong end users. The organization is, therefore, left with the consequent waste of time and effort (Kaiser, 1968). Careful notification to the users is a critical component of new form success (Brown, 1998).

The location of instructions for a form is even an important consideration. If the guidance for the form is only provided in a written policy located on an office shelf, the chance of ineffectiveness increases. Good instruction increases the probability that the users will provide consistent information. Should instruction be on the back of the form, or on the front of the form? The form should be as self-explanatory as possible. Examples should be provided to help the employees understand how to use the form and its purpose. Readability cannot be overlooked. Standardizing the form to the organization through format and words results in

successful employee reporting efforts.

Training the employees in the use of the form can come in many ways. The form layout, samples, and the corresponding policy and instruction can help the employee provide useful, relevant data. The development of the form must include the communication of the who, what, where, why, when, and how of the form (FEMA, USFA, 1999). User-friendliness is important to the organization's new form. Since a form development team cannot easily impact the personal opinions of employees or a long-standing organizational culture, ensuring the employees' acceptance of the new business tool is key to the implementation of a new form. The development team will design a successful form by making it easy to use, easy to understand, and generally more pleasant for the users (Mandoforms, 2006).

Using objective criteria in the form instructions helps the user make decisions about the use of the form (Wieringa et al, 1993). It is important to ensure the instructions for the form help the employees complete the form through the use of action verbs, proper punctuation and spelling, and a simple format. It is the sign of a good policy when such is written in simple, straight forward "steps," rather than in long, complex sentences and paragraphs (Escoe, 2001). Written guidance for a new form should be condensed to the extent possible without losing the essence of the policy (Kaiser, 1968). "Procedures do not have to live up to their unfortunate stereotype of being impediments to accomplishing tasks" (Wieringa et al). By keeping the audience in mind, the policy becomes more clear. Escoe recommends these four keys to good procedure writing: write conversationally, choose active versus passive voice, emphasize, and be concise. Keeping the instructions simple and clear is the key to success.

In summary, "a form is visual evidence, usually on paper, carefully designed to control a business system and to facilitate the manual, mechanical, or electronic entry and recall of data.

It isn't just a piece of paper to be filled in" (Kaiser, 1968). The format of a form and the information on the form are critical to how well it can be utilized as an effective business tool. The employees who will use the form must understand the purpose of the form and why it is important. The form must address how reported data will be used and by whom, what data is truly needed, and whether the completed form will serve its purpose (Phillips, 1983). Simply put, a form must capture data (Mandoforms, 2006), and it must benefit the organization using it.

Documentation for cost recovery purposes is a significant challenge for many organizations and it holds those organizations accountable (Duncan, 2003). Disaster preparedness includes an effective documentation process, and can be the reason for accomplished cost recovery efforts. The users of forms must understand the purpose of the form to support cost recovery efforts. Forms must be clear to the users through the use of the right words and an appropriate layout. The new form must be marketed effectively so it results in the effective data documentation. The success of an organization's cost recovery efforts can be directly dependent on effectual documentation (Jacobsen, 1988). Forms are important to an organization as a business tool to communicate information through consistently reported data. "Through systematic collection and use of data in organizations, we may be able to take at least small steps towards improving organizations, towards making them more effective, and towards making them better places for people to work" (Nadler, 1977, p. 174).

#### Procedures

The first part of this research process began with a literature examination in the student library at the California Polytechnic University in Pomona, California starting in April 2006. These efforts included reviews of the books, journals, reports, and other available written sources, as well as many Internet searches. The purpose of the examination was to answer

research question #1: What documentation formats exist which result in effective information reporting, and in what form should a new form be developed?

The search of library and Internet sources was focused on subjects such as documentation reporting formats, writing form and style, and communicating with forms, as well as cost recovery programs and disaster recovery documentation. The author reviewed sources that discuss the value of well-planned and user-friendly reporting formats, the importance of effective cost recovery efforts, and the significance of blending the two topics.

To answer that same research question, the author performed an on-line search of the National Emergency Training Center's Learning Resource Center Online Card Catalog in April 2006. This search focused on the same topics as the aforementioned library search and included the review of journals, periodicals, and Executive Fire Officer Applied Research Projects related to documentation development and cost recovery efforts.

The objective of this literature review was to provide information about the issues and challenges faced by those reporting and collecting data for cost recovery purposes, as well as about more formal and tested methods of creating forms and collecting data. The author assumed all literature providers and authors examined gave accurate information and data, and that they were objective and unbiased. Notes taken by the author of literature research findings were categorized by topic in order to use the information in a systematic way to document the characteristics of effective form development and data collection used for cost recovery. Based on the information found, these note categories included: the importance of forms and form quality, making forms user-friendly, reporting formats, procedure writing, and improving cost recovery efforts through documentation changes.

The second part of this research process included interviews held in June, July, and August of 2006 of three groups of individuals whose documentation and cost recovery experience related to the author's research. The three interview groups were: LACoFD internal stakeholders who are responsible for providing IAI, LACoFD internal stakeholders who utilize the IAI documentation to prepare invoices and claims, and representatives from government agencies who reimburse the LACoFD for its incident activity efforts. All interviews were completed following the literature review by the author, which assisted with asking meaningful questions based on the study of issues relevant to the problem and related research questions.

The first round of interviews involved various LACoFD personnel and was conducted to answer research question #2: What challenges do LACoFD employees face when reporting IAI for cost recovery purposes? The first group of interview participants in this round was chosen by the author because of their specific Department managerial area of responsibility. These managers and members of their respective staffs represented the Air and Wildland, Forestry, and the Prevention Divisions of the LACoFD. The employees in these Department areas report their unique IAI by completing various forms. It was important to obtain their input about a potential new form because of their interest in the Department's cost recovery efforts related to their financial budgets and the types of cost recovery information they report. The first responder resources from these divisions are unique among California fire agencies. These divisions provide LACoFD resources such as logistics/planning personnel, bulldozers, and helicopters. By getting specific input from these employees, the author could also begin to get "buy-in" for a potential new form (Phillips, 1983).

The second group of participants in this first round of interviews was selected differently. The author sent an e-mail message to each of the three LACoFD Operations Bureaus Deputy

Chiefs (i.e., East, North, and Central). In this e-mail, the author asked for the Deputy Chiefs' support of the research and for each Deputy Chief to designate representatives to be interviewed for the research. Several designees were selected and the author contacted them to arrange the interviews. It was critical to get input from the Department's Operations Bureaus because most of the LACoFD IAI reporting comes from these three bureaus' fire station personnel. Essential buy-in on changes to the IAI reporting format from this group of over 2,900 employees could be crucial to future cost recovery efforts.

Both groups of round one LACoFD interviews were generally arranged two to three weeks in advance via an e-mail message sent to the individual. The e-mail message explained the reason for the interview [i.e., the Applied Research Project (ARP) related to cost recovery efforts and documenting IAI], the 60 to 90-minute timeframe of the interview, and the confidentiality of the interview results. Suggested dates and times were provided in the e-mail message to help make the scheduling process easier for both the author and the interviewee. The time, date, and location of each interview was set at the interviewee's convenience. Once each date, time, and location was established, a telephone call was placed or a second e-mail message was sent to the interviewee to confirm the appointment and to thank the participant in advance for his/her support of the research.

The intent of these interviews was to get input from these two groups of LACoFD stakeholders about the reporting and submission of IAI so that any concerns they had could be addressed in considering potential changes to the IAI reporting process, thereby enhancing the value and relevance of that IAI to be collected (Phillips & Stone, 2002). The author assumed the interview participants in this first round of interviews were supportive of the research. It was also assumed that their responses were made honestly to help ensure the success of future cost

recovery efforts. Based on the interview participant's interest and experience, the questions for this first round of interviews were modified as the interview progressed. However, the general topics of each interview were the same for both sets of participants and were as follows:

1. What difficulties do you and your coworkers have completing and processing your IAI reporting form?
2. How might you change your IAI reporting form to improve its effectiveness and to make it easier to complete?
3. Do you believe the LACoFD could consolidate its various IAI reporting forms into one Department form?
4. How might you change the overall IAI reporting and submission process to make it more effective?

The second round of LACoFD interviews for this part of the research process involved Department employees who utilize the IAI information to prepare claims and invoices. These LACoFD Financial Management Division employees are responsible for analyzing IAI and summarizing it based on individual incident cost share agreements, cooperative fire agreements, and/or the FEMA Public Assistance Program guidelines. The input from these interviews would also be used to address research question #2: What challenges do LACoFD employees face when reporting IAI for cost recovery purposes? It was important to have input from these four individuals because of their experience with the completed IAI forms: the Accountant II, the Accounting Officer III, the Financial Specialist I, and the Financial Specialist IV.

These interviews were arranged two to three weeks in advance via an e-mail request sent to each individual. The e-mail message explained the reason for the interview request

(i.e., the ARP related to cost recovery efforts and documenting IAI), the 60 to 90-minute timeframe for the interview, and the confidentiality of the interview results. Suggested dates and times were provided in the e-mail message to help make the scheduling process easier for both the author and the interviewee. The time, date, and location of each interview was set at the interviewees' convenience. Once the date, time, and location for each interview was established, a second e-mail message was sent to the interviewee to confirm the appointment and to thank the participant in advance for his/her support of the research.

The intent of these interviews was to get input from these LACoFD stakeholders about the collection of IAI so that any concerns they had could be addressed in potential changes to the IAI reporting process to improve the quality of the information reported and the credibility of resulting claims and invoices (Phillips & Stone, 2002). The author assumed the participants in this second round of interviews were supportive of the research and of the Department's need to appropriately document IAI, and that their responses were made honestly to help ensure the success of future cost recovery efforts. Based on the IAI-related responsibilities of these four individuals, the interview questions changed during the interviews. However, the interviews were based on the following issues:

1. What difficulties do you believe LACoFD personnel experience when completing and processing their IAI reporting forms?
2. How might you change the IAI reporting forms to improve their effectiveness?
3. Do you believe the LACoFD could consolidate its various IAI reporting forms into one Department form?
4. How might you change the overall IAI reporting and submission process to make it more effective?

The third and final round of interviews in this research process included interviews with representatives of the primary agencies to which the LACoFD sends its claims or invoices requesting cost reimbursement. These three agencies are the CDF, the USFS, and the County's Chief Administrative Office County Disaster Assistance Team (CDAT). (The latter agency is that which prepares the State and federal disaster claims for all County departments, including the LACoFD.) The CDAT works directly with the California Office of Emergency Services and the Federal Emergency Management Agency on behalf of the County, and the CDAT staff is expertly familiar with the requirements of these two reimbursing agencies. The interviews with these agencies took place in June and August 2006. The information from these interviews was necessary to address research question #3: What information is required from LACoFD employees to effectively report IAI for cost recovery purposes? It was important to garner the input from these agencies in order to ascertain what information each agency requires as supporting documentation for a LACoFD claim or invoice. Also, by getting their input, these agencies may more readily accept future changes to the LACoFD IAI documentation (Phillips, 1983).

The interviews were arranged two to three weeks in advance via a telephone call to each agency liaison. The liaison designated an appropriate representative and the author contacted those representatives via e-mail. The e-mail message explained the reason for the interview (i.e., the ARP related to cost recovery efforts and documenting IAI), to the 60 to 90-minute timeframe of the interview, and the confidentiality of the interview results. Suggested dates and times were provided in the e-mail message to help make the scheduling process easier for both the author and the interviewee. The time, date, and location for each interview was set at the interviewees' convenience. Once the time, date, and location for each interview was established,

a second e-mail message was sent to the interviewee to confirm the appointment and to thank the participant in advance for his/her support of the research.

The objective of this third round of interviews was to get input from these outside stakeholders about the LACoFD IAI documentation to ensure any potential new forms would meet these agencies' IAI requirements. The author wanted to address these stakeholders' concerns about existing LACoFD IAI documentation. By doing so, perhaps the quality of any form changes would be enhanced. The author assumed the interview participants in this third round of interviews were supportive of the research and of the Department's desire to properly document IAI, and that their responses were made honestly to help ensure the success of future LACoFD cost recovery efforts.

The specific questions asked of each agency during the three interviews varied slightly by agency. However, the gist of the interviews involved the following three issues:

1. What IAI does your agency need from the LACoFD to provide support for and justify your reimbursement payments to the LACoFD?
2. How can LACoFD change its IAI forms to enhance the relevance to your agency's reimbursement payments?
3. If the LACoFD consolidates its various IAI forms into one form, how can the information best be presented so your agency can accept the changes?

The third and final part of this research process addressed research question #4: What documentation formats do other California fire agencies utilize to report IAI to other agencies for cost recovery purposes? The author utilized the California State Firefighters' Association (CSFA) California Fire Service Directory 2006 (Directory) as the source of a list of all fire agencies within California to which a written request would be sent. Alphabetically, by county,

this Directory provides information on all fire agencies in California; however, not all agencies were relevant to the ARP. The author eliminated from the agency research list the fire agencies located on the grounds of refineries, factories, military facilities, and movie studios. These agencies do not provide the same types of service to the public as the LACoFD. Their efforts are generally restricted to one site (e.g., a movie studio, a refinery, etc.).

The author also excluded from the California fire agency research list those agencies for which the fire chief managed at least two agencies (i.e., each fire chief was only represented one time on the research list). It was assumed that if two or more fire agencies had the same fire chief, their IAI documentation policies would be the same from agency to agency.

Finally, the scores of fire agencies managed by the USFS and the CDF were also excluded from the research list. The author incorporated the intent of the third part of this research into the aforementioned interviews with the representatives from the CDF and the USFS. These two representatives were not only knowledgeable about their agency's reimbursement to the LACoFD, but the individuals were also quite familiar with the documentation their agency uses to support its own cost recovery claims and invoices to outside agencies. Therefore, the author secured input about CDF and USFS supporting IAI documentation during the aforementioned interviews, and no written request was sent to the USFS or the CDF.

After these exclusions were made, there were 716 fire agencies to which the author sent a written request during July and August 2006. A letter was used, instead of e-mail, because the CSFA Directory did not provide e-mail addresses for all agencies. Mailing addresses were, however, provided, and the letter was addressed to the listed fire chief. The letter gave a brief

synopsis of the author's ARP and requested a copy of the IAI documentation used by the fire agency (See Appendix C). The author provided the agency a self-addressed return envelope, as well as an e-mail address to which responses could be sent. The fire chief was also given a suggested response timeframe to ensure the response could be included in the research.

The purpose of sending these requests was to obtain samples of the documentation formats other fire agencies use to support their cost recovery invoices or claims. The author wanted ideas for improving the LACoFD documentation by reviewing other agencies' work. The author assumed that the recipient fire agencies were supportive of the research and of the potential to improve the LACoFD IAI documentation, and that their responses would be made honestly.

The cost recovery revenue from the State and federal government is a necessary part of the LACoFD funding. Therefore, another assumption made in this research process was that eliminating the pursuit of this contractual and disaster-related cost recovery revenue is not a viable option for the LACoFD.

A limitation on this project was the timeframe during which the research was performed. More detailed research may have included interviewing additional representatives from the LACoFD Operations Bureaus to potentially obtain more suggestions for improvement to the IAI forms and/or the IAI submission process. By not conducting more interviews, valuable ideas may have been ignored. By participating in the research interview process, the many unheard LACoFD stakeholders may have felt more "buy-in" for future changes to the IAI forms and reporting process. Additionally, there was not enough time to formally observe the preparation of the existing IAI forms by a sample of LACoFD employees. These observations may have

revealed problems the employees have with the submission of IAI. Lastly, the research timeframe may have reduced the number of responses to the 716 letters sent to the California fire agencies. As a result, the author may have lost the opportunity to review hundreds of IAI documentation format variations.

A second limitation is that the research does not specifically consider how a new IAI form may more effectively report employee data for LACoFD nonemergent, grant-related claims or litigation-related cost recovery efforts. This limitation may or may not affect the application of a new IAI form as supporting documentation for these unique cost recovery efforts.

Another limitation for this research relates to LACoFD employee behavior and culture. The author assumed the Department's employees wanted LACoFD cost recovery efforts to be successful. The research does not address how changes to the 80-year-old LACoFD first responder culture can affect cost recovery efforts or how the personal opinions and individual behaviors may affect the cost recovery IAI documentation process.

A final limitation is that a draft version of the new IAI form could not be tested. This test could not be made due to the potentially large number of employees (i.e., over 4,300 employees) which may be involved in an IAI documentation process test. Such a "test" of the new form would likely have taken longer than the six-month research period, depending on the number of actual IAI-related "incidents" which occurred during that time period.

## Results

Through action research, which included personal interviews and reviews of many written resources, as well as the author's review of reporting documentation used by other California fire agencies, the author found considerable information to answer the four research questions.

Question #1 What documentation formats exist which result in effective information reporting, and in what format should a new form be developed?

LACoFD stakeholders explained there were many ways to improve the Department's existing IAI reporting system. Many of their suggestions involved ways to enhance the format of the current forms. These interviewees suggested changing the name of the form(s) to explain the reason for the form and why the data was needed. Periodic review and updating forms is an important part of maintaining documentation for cost recovery purposes (FEMA, USFA, 1999). As Duncan (2003) reported, it is critical for the users of forms to have a clear and definite understanding of the form's purpose. It is equally advantageous to ensure the title of the form tells its purpose (Escoe, 1998). These discussions emphasized the importance of encouraging employees to complete the appropriate IAI form and be held accountable for their important role in the LACoFD cost recovery process.

The library and internet sources of information reviewed by the author described in great detail the many components of successful information reporting. This information could ensure the success of a new data reporting form by providing the many steps to be taken to develop effectual forms. Escoe (1998) summarized many of these considerations into a list of nine items. That list included: ensure the name shows the form's purpose, maintain the expected order of data fields, don't hide small but critical fields, and make the form clear without instructions. That list continued with print instructions on the form, position field names clearly, use a single form for multiple tasks, identify the form with a number and revision date, and avoid referencing specific names and telephone numbers. Many of the sources went into much greater detail about each of these areas.

Forms are very important to any organization as a way to gather data and take it from one place to be used in another place (Brown, 1998). The form must be clear enough to be completed by the initial users, and, yet meet the needs of subsequent users. The final user in the cost recovery process may be an agency such as the Federal Emergency Management Agency (FEMA), which reviews the data reported on a form to then provide financial assistance to an agency like the LACoFD following a major disaster such as a wildland fire or earthquake (FEMA, 2003). In order to justify such assistance, the documentation must communicate a clear and accurate message about the activity of the reporting agency. The experts reported how the credibility of an organization can be properly reflected in its cost recovery documentation. Very often, good documentation is the key to successful cost recovery efforts (Fleming, 2006).

The literature reviewed explored the many elements that need to be considered when developing an effective form. An organization must consider the type size and font used, the headings and layout of the form, the ink colors, and, very importantly, the purpose of the form (Wallbaum, 1994; Department of the Navy, 2005). The examination of forms used by others was suggested by many of the sources as a way to learn by past successes and failures (Murtuza, 2000). It was also emphasized that a form may meet the needs of one organization and not meet the needs of another, even though both forms may have the same general purpose. A form development team needs to consider input from many users from various areas and personnel levels of the organization.

The best evidence shows how important it is for the form development team to understand the intended purpose of the form and be able to communicate that purpose to all users of the form, from the beginning to the end of the documentation process. Howe (1988) explained that forms clarify recorded data through a standardized format. Forms lend themselves

to data clarity if well-designed, compared to ad hoc reporting which can vary greatly from individual to individual. A form should be easily completed and processed without instructions, as explained by Escoe (2001). If the user understands how to complete the form, he/she will understand what the form can do for him/her and the organization.

A successful form is used as intended and benefits the organization by carrying data through a business system (Vardaman, 1971; Murtuza, 2000). Like each individual in an organization, each form has its own responsibilities (Meyer, 1967). It must meet its responsibilities and be responsive to the needs of the organization. If the form is an effective organizational tool, confusion and extra effort will be avoided.

Question #2 What challenges do LACoFD employees face when reporting IAI for cost recovery purposes?

The LACoFD employees who represented those who complete the various IAI forms had many suggestions about ways to improve the Department's cost recovery process. They were interested in clarifying the various areas of the existing forms to help employees complete and process the information correctly. Unanimously, the interviewees wanted the forms simplified to encourage the use of the forms and increase the Department's cost recovery revenue. They feel it is important that the use of the form be as consistent as possible to avoid confusion, and make it easier to later use the data reported on the forms. This would mean those who complete an IAI form will know when, how, and why they need to complete the form and be able to develop a comfort level with the use of a new IAI form. When the first IAI form (i.e., Form 662) was introduced to the LACoFD employees in 1990, there was some interest in the form, but little or no training about its importance to the Department. Additionally, many employees rarely utilized the form because of the nature of their LACoFD assignment. Because these employees

could not practice using an IAI form, they did not become accustomed to it. The LACoFD interviewees reported that the IAI reporting process could be improved if employees were trained about the importance of IAI reporting. By the Department making these kinds of efforts, the interviewees feel there would be a decrease in employee resistance to this administrative IAI reporting task.

During the interviews, these LACoFD stakeholders discussed forms used by other agencies and the importance of customizing the LACoFD IAI reporting process for its employees. They expressed that simply replicating another agency's form may not work for the Department. These stakeholders revealed the importance they place on form clarity. In many instances, these interviewees reported, the various LACoFD IAI forms included unclear data fields, or employees were unsure of the necessity of particular data fields. They also showed a keen interest in understanding how the Department uses the reported data. These stakeholders went on to explain how some IAI data had also been used in their specific LACoFD area for non-cost recovery purposes.

These stakeholders want to have objective criteria related to the IAI reporting process. Upon further discussion, they also described that they were not aware of the many ways in which the IAI was utilized by the Department for cost recovery purposes. They were surprised to know the importance of this reported data. These LACoFD interviewees wanted the employees who use the IAI form(s) to understand how the cost recovery process works. They were interested in knowing what the process would do for them and their colleagues. They asked if the form could be completed on a personal computer, rather than being handwritten. Since many LACoFD employees do not frequently utilize the IAI reporting forms, they explained how it would help them if there were instructions for the forms readily available when they needed to complete the

forms. Although different LACoFD sections and divisions use different IAI reporting forms, they feel that the various formats could be combined into one department form. They discussed their preference for the use of specific software applications and the pros and cons of various data layouts.

Those who utilize the completed forms in the LACoFD Financial Management Division were able to provide additional input about the data reported. They had noticed patterns of problems with the existing reporting process. The problems they had experienced included misunderstandings by LACoFD employees of particular data field requirements and the lack of standard submission timeframes for the IAI reports. These “financial” stakeholders found data fields on the various existing forms which were unnecessary and/or unclear. Such problems prevented or delayed the Department’s timely cost recovery efforts. These stakeholders feel the use of LACoFD and/or other fire service jargon may be helpful in some cases, and detrimental in others, so they advised caution. They want to make any changes to existing IAI forms as simple as possible for all concerned by clarifying timeframes, identifying a specific location to which the IAI reporting forms are to be sent, and providing effective written direction to allow employees to capture data as accurately as possible. Without effective documentation, Burris (2000) reported, cost recovery efforts are bound to fail.

This group of LACoFD stakeholders indicated that it is important for the IAI reporting forms to meet the needs of those who use the data to reimburse the LACoFD for its fire and other disaster-related efforts. They feel it is particularly challenging to meet the needs of so many outside users. They suggested any new IAI forms be capable of meeting the most stringent requirements, which are those of the Federal Emergency Management Agency.

By meeting this challenge, they articulated that a new form would have to include a supervisory approval signature, would need to correspond to the employee's time records, and, of course, be legible and accurate. Besides changes to existing forms, these stakeholders maintained that such requirements would need clear instruction, employee buy-in, and managerial support. These administrative needs may be met by employee resistance, so they stressed the importance of the well-planned implementation of a potential new IAI form.

In summary, the various LACoFD stakeholders were prepared to experience the paradigm shift that will occur if the LACoFD reinvents the cost recovery IAI reporting process through new forms, new reporting requirements, and training. All of the interviewees feel the change will meet with employee resistance, but they are ready to support the change.

Question #3 What information is required from the LACoFD employees to effectively report IAI for cost recovery purposes?

These outside stakeholders, who review LACoFD IAI documentation, often expressed very specific needs which must be met by the LACoFD. The CDF and the USFS need particular pieces of IAI in a particular format in order to make accurate, justified payments to the LACoFD for its incident costs. They expressed that the LACoFD reports its IAI differently than many other fire agencies, including differently from the CDF and USFS when these two agencies pursue cost recovery revenue. They had suggestions related to the LACoFD cost recovery documentation including their requirement for an approving, supervisory signature. These important stakeholders asked for consistency and a clarification of the existing LACoFD forms. They hoped any changes to the LACoFD forms would provide enhanced documentation which could be better used to justify their cost recovery payments to the LACoFD. As reported by Escoe (2001), consistent documentation will help an organization's cost recovery process.

During the author's interviews with these CDF and USFS stakeholders, they asked several questions about the existing LACoFD IAI documentation to clarify the reported data. There were phrases and data reported on the LACoFD forms which had long been unclear, and they questioned the relevance of other data fields. The words used on a form can be critical in carrying a specific, consistent message from one party to another (CCSSO, 2002). They expressed that the LACoFD should make changes to its IAI documentation process to enhance its cost recovery efforts. These CDF and USFS interviewees commented on the confusion that can be caused by the use of various LACoFD forms to meet the Department's reporting needs. They encouraged the LACoFD to have one standard format to carry IAI. Additionally, both agencies explained how the LACoFD could improve its invoice process to enhance the timeliness of their payments. The inclusion of additional necessary data and the exclusion of unnecessary data, they said, will improve their review of LACoFD documentation and expedite payments to the Department. These interviewees revealed that their documentation needs have become more strict. As a result, their potential payments to the LACoFD will be dependent upon different documentation requirements than had been the case in the past. These representatives look forward to the possibility of a change to LACoFD IAI documentation.

The author also discussed with these CDF and USFS representatives, the type of documentation these agencies use to report their employees' IAI to other agencies from which they request cost recovery reimbursement. The CDF IAI document is used for more than one purpose. It is used to do cost accounting, to create employee payroll transactions, and, of course, for cost recovery purposes. They reported their IAI document is more complex and challenging to its employees than that of most agencies primarily because of the multiple responsibilities of the form. The CDF IAI reporting form is specifically designed to capture a great deal of

information used by multiple automated systems and will soon be available to employees as a form to be completed “on-line.” Similar to the CDF document, the USFS IAI form serves multiple purposes, including cost accounting and employee payroll. Because of its connection to the USFS payroll, for example, the employees who use the form have a unique incentive to complete the form in a very timely and accurate manner.

Similar to the CDF and the USFS, the County Disaster Assistance Team (CDAT) had questions and suggestions about the best way for the LACoFD to document its IAI to ensure maximum cost recovery payments. Because the CDAT has established standard formats for its disaster claims, these representatives suggested the LACoFD forms follow the same data sequence as their claim worksheets to assist federal auditors with their eventual reviews of the County’s claims for Public Assistance Program revenue. Anything that improves the review of documentation, cuts down on “handling” time and expedites the payment of cost recovery revenue (Kaiser, 1968).

They asked questions about particular data fields to clarify the intent of the information. The CDAT had reviewed the LACoFD policy related to one of its IAI forms. They suggested that a newly written policy to clarify existing or new forms would help the LACoFD employees to provide more efficient IAI. These stakeholders emphasized the need to have written supervisory approval on the IAI documentation to lend credibility to the information. They made suggestions about the elimination of extraneous data which was reported on the LACoFD IAI forms, and they felt it would be beneficial to the County if the LACoFD reported its IAI in a much more consistent manner. It is important for cost recovery documentation to be “audit ready” to be successful in the cost recovery process (Rush, 1993). They affirmed that if all

LACoFD personnel utilized one reporting format, the CDAT would be better able defend the IAI to the FEMA upon audit.

During the interview, the CDAT representatives suggested that the LACoFD provide guidance to its employees on how, when, and why cost recovery documentation is necessary and important. They feel a reason for weak LACoFD documentation may be a result of a lack of clear direction to those who are required to complete and process the IAI. Suggested changes to the LACoFD IAI forms made by the CDAT covered issues such as duplicate data fields, unclear data fields, and missing data fields (e.g., supervisory approving signature). They also shared other methods of capturing data utilized by other County departments, which might enhance the LACoFD cost recovery process. As an example, they suggested the expanded use of the LACoFD electronic timekeeping system to capture IAI.

Question #4 What documentation formats do other California fire agencies utilize to report IAI to other agencies for cost recovery purposes?

Sixty-seven fire agencies from throughout the State responded to the author's 716 requests for samples of IAI documentation (See Appendix D). Eight of those responding fire agencies reported that they experienced few, if any, opportunities to recover their extraordinary costs expended during a disaster or during other incidents on which they provided assistance to other fire agencies. Therefore, they reported, they had no established written format for reporting IAI to support a request for cost recovery revenue. This response came from fire agencies serving the California cities of Big Pine, Carpinteria, Cromberg, Davis, Half Moon Bay, King City, Kingsburg, and San Jose.

Nine of the 67 agencies provided copies of their "invoice" or "demand for payment" forms. These agencies also reported they did not have a standard document format for collecting

IAI for cost recovery purposes. These nine agencies were from the cities of Alhambra, Apple Valley, Burbank, Fresno, Merced, Sacramento, Santa Cruz, Torrance, and Weaverville.

There were 12 agencies whose response provided their unique IAI reporting forms. These responses were from fire agencies for the cities of Brea, Chula Vista, El Cajon, El Segundo, Escondido, La Verne, Lakeport, Rancho Cucamonga, Rialto, and San Luis Obispo, and from Kern and Ventura counties. In most cases, these 12 forms provided data which was agency-specific or irrelevant to the requirements put upon the LACoFD.

The remaining 38 fire agencies responded they utilize the IAI form provided and required of them by the Governor's Office of Emergency Services (OES) (See Appendix E). This OES form is a business tool used in conjunction with the aforementioned California Fire Assistance Agreement (CFAA). The CFAA provides some cost reimbursement to fire agencies who provide resources on wildland fires in the CDF and the USFS jurisdictions. The CFAA applies where no other agreement exists.

Having answered the four research questions, the development and implementation of the new LACoFD IAI form follows. Careful consideration of the form design for the Incident Activity Report (Form 662) was critical to its success. The author reviewed the works of many experts to ascertain the most effective way to make a new form which could replace all of the existing LACoFD IAI forms. Additionally, and very importantly, the many aforementioned interviewees were consulted to confirm the new form's potential feasibility. Based on the author's research, the new IAI reporting format will result in the needed data to improve the LACoFD cost recovery process.

Using FEMA reporting and documentation standards, the new LACoFD Form 662 will meet the needs of the Department, and also meet the requirements of the CDF, USFS, and the

CDAT (See Appendix F). Particularly as the role of the LACoFD continues to change, the importance of reporting IAI in a streamlined manner is more and more important. The LACoFD must meet the increasing consequences of the growing number of urban interface wildland fires (Cole et al, 1993).

The title and heading on the form will remind the form user of the purpose of the form. By adding "For Cost Recovery," the form heading helps the employee understand the purpose of the report (Johnson, 1966). The new form will be assigned the same LACoFD Form Number (i.e., 662) as the existing Incident Activity Record. The reason for keeping the same number on a new form with a different title is to minimize the effects of the change on the Department's employees. Since the most widely used LACoFD IAI form is the existing Form 662, the employees will be able to continue working with a business tool which they already have a degree of familiarity and comfort because they most frequently refer to such forms by the form number, and not the form name.

The data sequence will correspond to the disaster claim worksheets prepared for the CDAT by the LACoFD to allow for easier documentation review and audit (Vardaman, 1971). The form will be simpler for employees to complete for several reasons. The extraneous fields from the old forms have been deleted and brief instructions---printed in red---will appear on the front of the form to guide employees to successful form completion. The new Form 662 will include a field for a supervisory approval of the reported data, and a field to identify the person who prepares the form. Including such identification information will hold the form preparer and the supervisor accountable for his/her reporting work. This accountability will help ensure the accuracy and timely submission of the report. The departmentwide use of this cost recovery IAI form will provide consistency for all employees who complete or otherwise utilize the form.

With the implementation of this new form, the other cost recovery data reporting forms will become obsolete. Standardizing this data reporting process simplifies the cost recovery process for the Department and should reduce the process costs. Such a cost reduction increases the value of the subsequent cost recovery revenue. This format consistency will help the LACoFD survive audits of its cost recovery supporting documentation (Rush, 1993).

The author worked with the LACoFD Information Management Division (IMD) staff to create the new form in a user-friendly Microsoft Excel format so that employees will always have the form available to prepare at their worksite. They will have the option to print the form and handwrite the data, or they will be able to type the data on a personal computer and then print and save their completed form. By utilizing the technical expertise of the IMD staff, the form design takes advantage of the Excel application. The employees will be guided through completion of the form by intentional limitations on the various data fields (e.g., text only, automatic number rounding, and date formatting, etc.) and by the input shading shown on the form (e.g., the employee will only be able to type in the shaded areas). The determination of information such as total miles driven will be calculated by formulas in the new electronic format to help ensure the accuracy of the data. The IMD expertise was particularly valuable in the creation of the form. As an example, through their analysis, it was found that the form would hold more data and remain aesthetically pleasing in a “landscape” format rather than a portrait format. This IMD expertise makes the new Form 662 a more effective tool in the LACoFD business system. The work of the IMD staff on the new Form 662 technologically updates the cost recovery reporting process, and modernizes the way the reporting process meets the needs of LACoFD employees.

Each time the Incident Activity Report is completed and approved, it will be sent to one central LACoFD location. That location is the LACoFD Financial Management Division's (FMD) Cost Recovery Unit. This direction about the specific destination of the Form 662 will again remind employees of the purpose of the form. In the past, forms related to cost recovery efforts were sent to various individuals in the FMD, which caused confusion for employees. Additionally, the completed Form 662 will no longer be submitted at the scene of an incident.

Where possible, LACoFD specific jargon has been utilized on the new Form 662 and in the corresponding policy. For example, while most fire agencies use the term wildland fire, LACoFD employees more often refer to such an event as a "brush fire." Therefore, the use of "brush fire" in the Form 662 policy will assist employees in completing the form. The policy includes objective criteria to help employees know when and how to use the new form. The policy for the new Form 662 is prepared in the standard LACoFD policy format (See Appendix G).

The LACoFD FMD will lead the implementation of the Incident Activity Report as follows:

1. The new form and policy will be sent to all aforementioned ARP interviewees as another follow up to the interviews to promote buy-in of the form and confirm its feasibility. This specific preview by so many various stakeholders will help smooth the way to the reporting process change.
2. The final form and policy will go through the Department's formal approval process for new forms and policies, which, in this case, means approval by the Administrative Services Bureau's Deputy Chief.

3. The new Form 662 will be announced through two LACoFD notification methods. It will be published through the standard LACoFD Notice of Instruction, and via a separate announcement to strongly emphasize the new form, to provide initial employee access to the new Form 662, and to build additional support for the documentation change.
4. The Department's form and policy Intranet sites will be updated to provide formal, standard access to the new policy and form for LACoFD employees.

### Discussion

Through interviews with various LACoFD stakeholders, as well as representatives of the CDF, USFS, and CDAT, through review of related literature, and following the review of other fire agencies' IAI documentation, the author confirmed what others have discovered. That is, developing a new form for an organization, especially one as large and diverse as the LACoFD, is not a simplistic task. Studies have shown there are many considerations to be made to develop an effectual form (Howe, 1988; FEMA, USFA, 1999; Wieringa et al, 1993).

Vardaman (1971) emphasized that the development of a new form must include an evaluation of its purpose, its potential format, and its eventual implementation. The needs of the organization, as well as those of the form users, must be met (Phillips, 1983). The LACoFD stakeholders reported the need to understand when to utilize an IAI form and why cost recovery is important to the Department. The author found that many of the recommendations and much of the guidance provided through the literature review closely paralleled the needs reported by LACoFD employees.

As the role of the LACoFD changes over time, so does the role of an IAI form (FEMA, USFA, 1999). As the needs of the reporting employees are met, the IAI reporting form is more

frequently and accurately used. This was shown in the author's various interviews, as well as in the literature review. Understanding the purpose of a form and its importance to the organization develops employee commitment and contributes to the future success of a new form.

The authors' interviewees confirmed what experts had found about the need for form users to have buy-in for the concept of cost recovery and effective administrative (i.e., IAI) reporting.

The literature review showed how consistency is critical to an organization's need to document information effectively (Howe, 1988; Escoe, 1998). Similarly, the interviewees reported the value of Department employees who complete IAI forms being aware of their role in the LACoFD cost recovery process. The author initially thought the interviewed LACoFD stakeholders would have little interest in improving their individual participation in the Department's cost recovery process. However during the interviews, the LACoFD stakeholders expressed sincere curiosity about how they could help support the Department's finances through the reporting of timely, accurate IAI. It was clear they were enthusiastic about providing input into the development of a new IAI form.

During every interview, there were questions for the author about different data fields on the various LACoFD IAI forms. The interviewees wanted to understand the purpose of different fields and/or what information was needed. As described by the experts, too, it was obvious it is very important to ensure a form is clear and that the right words and layout are utilized to get the best data results (Vardaman, 1971; Kaiser, 1968). The author was intrigued by how various interviewees interpreted form data fields differently. The data fields seemed clear to the author until the stakeholders provided their interpretation of those data fields. It became obvious that more effort should be put into form clarity.

As Escoe (2001) emphasized, the corresponding policy or any other instructions and training on a new form need to be simple, straightforward, and clear. As the LACoFD stakeholders, as well as the CDAT representatives, explained, it is crucial to provide sufficient assistance to the reporting employees so they can be successful in their documentation efforts. The cost recovery efforts of the LACoFD depend upon this employee success. As Murtuza (2000) emphasized, the author also found that the interviewees feel LACoFD employees want to report their IAI accurately.

The author discovered through the review of many written sources and through interviews how much effort goes into developing an effectual form. What the experts prescribed as critical to form development is truly what the various interviewees needed to see in a new LACoFD IAI form. There is no doubt that effective planning of a new or revised form is essential, and that the amount of planning directly corresponds to the success of the organization's resulting reporting tool (Wallbaum, 1994). By carefully implementing the Incident Activity Report (Form 662) and its corresponding policy, the Department will do what many of the researchers from the past discovered about reporting documentation. Forms are important to an organization as a way of communicating many types of data from one place to another (Murtuza, 2000). Through the use of standardized reporting via a form, the processing of data and the related productivity is more valuable to the organization (Howe, 1988). The author found that developing a new form for the LACoFD is a challenging process if the form is to accomplish its purpose.

The implications of this research on the LACoFD are many. The use of the new Form 662 will be a more effective use of public funds, and the human resources spent on the Department's cost recovery efforts will be more productive and less costly, as a result of this

research. The new Form 662 has been designed to increase the Department's disaster preparedness and the benefits of cost recovery for the LACoFD. The documentation prepared by LACoFD employees will more effectively support claims and invoices to other agencies to provide much needed cost recovery revenue (Jacobsen, 1988). Those in the Department's FMD will be able to more efficiently utilize the reported data and increase the value of the time and effort spent on cost recovery efforts. The new Form 662 will increase overall cost-effectiveness in the LACoFD by streamlining its IAI data reporting and communication. Additionally, the chances of the Department failing a documentation audit will be reduced, and the credibility of the LACoFD will be enhanced. The improved reporting efforts will also help maintain the Department's credibility with its cooperating agencies (e.g., FEMA, CDF, USFS, etc). By implementing the Incident Activity Report, members of the LACoFD will have a renewed awareness of how cost recovery can benefit the Department and how an individual's input can contribute to these important efforts.

In summary, through this research effort the author recognized the importance of effectively planning a new organizational reporting tool by soliciting others' input (CCSSO, 2002). To be most successful, a new form, such as the LACoFD Incident Activity Report, must be the culmination of many perspectives and the result of analyzing the needs of those who complete the form, those who process the reported data, and those who depend on the documentation overall to support the Department's budget.

#### Recommendations

Based on the data collected and an analysis of that data, the results of the research have the potential to make a significant impact on LACoFD cost recovery efforts. Use of the Incident Activity Report will increase the accuracy and timeliness of the Department's IAI reporting by

its employees. The utilization of only one IAI reporting format will simplify the Department's cost recovery process for all involved. The LACoFD employees who report the data will use one form regardless of their assignment, the Financial Management Division (FMD) staff will gather data from only one reporting format, and cooperating agencies (e.g., CDF, USFS, FEMA) will evaluate the Department's information which will be reported in an updated, consistent manner.

By providing consistent methods of IAI reporting, employees are better able to respond to that consistency through the use of a well-planned form. The Department may not be able to effectively change its organizational culture or employee behaviors in order to maintain its administrative processes. Therefore, it needs to make its new forms as user-friendly as possible through careful evaluation of the new form's purpose, organizational goals, and its employees' needs.

The following recommendations are made to the LACoFD to ensure continued enhancement of the Department's cost recovery efforts, to improve employee buy-in for the IAI reporting process, and to improve other Department reporting efforts.

- The FMD staff should reevaluate the new Form 662 one year after its implementation to ensure it continues to serve its purpose as an effective cost recovery reporting tool. Based on the evaluation, potential enhancements to the form should be carefully considered so as not to implement frivolous changes.

- The FMD should prepare and distribute a "quick reference" guide to its employees to provide abbreviated instructions about the LACoFD cost recovery process and how to complete/submit the new Form 662. Based on another Department employee reporting process, this "guide" will be effective as a laminated document which will help employees accurately report IAI.

- The FMD staff should work with the LACoFD Information Management Division staff to enhance Incident Activity Report preparation by including the aforementioned “quick reference” guide as an additional Excel “tab” to which employees can refer to while completing the form on a personal computer.
- The FMD staff should present an orientation for executives, managers, and supervisors involved in incident management and the IAI reporting process as part of various group sessions (e.g., monthly division meetings).
- Designated LACoFD managers should be more directly involved in IAI collection efforts. These individuals will further support cost recovery efforts by the FMD notifying them of IAI reporting delays or problems so they can encourage their employees’ compliance with the Incident Activity Report policy.
- The LACoFD IMD should evaluate whether it would be productive and cost-effective to enhance its National Fire Incident Reporting System (NFIRS) to include the IAI reporting process, which may further automate and simplify the Form 662 preparation process and streamline the IAI reporting process for its employees.
- The LACoFD should examine the potential benefits of having its electronic timekeeping system formally audited and certified, resulting in its potential use as a productive and cost-effective IAI Department business system reporting tool.
- The LACoFD should evaluate whether the use of its electronic timekeeping system as a method of collecting IAI would be productive, effectual, and cost-effective by utilizing incident specific employee time reporting codes to streamline the Department’s cost recovery process.

- The FMD should evaluate the relevance of the new Form 662 as a grant-related data reporting tool to potentially enhance the supporting documentation prepared for claims against federal and other grant awards made to the LACoFD.
- Using direction from this research, the FMD should assess the need to revise other reporting forms currently used by the LACoFD (e.g., Travel/Training Request, Petty Cash Voucher, Personal Property Damage Claim, etc.) to increase the cost-effectiveness and relevance of the forms as Department reporting tools.

There are many benefits which the LACoFD will realize by implementing the recommendations prescribed above. Those benefits include an enhanced cost recovery process, improved financial planning, and more effective IAI reporting. Through the use of the Incident Activity Report, LACoFD employees can better understand their individual role in the cost recovery process. This understanding promotes buy-in for the use of the Form 662 and the Department's need to recover incident costs when the LACoFD responds to a disaster and/or assists other fire agencies.

For the first time in 16 years, the LACoFD will reduce employee confusion about IAI reporting through the redesign of the Form 662. The review of other agencies' IAI forms and processes showed the author the importance of a customized IAI reporting tool for the LACoFD and how the Department has unique reporting needs as a California fire agency. When an organization develops a new business system reporting tool such as a form, it needs to meet as many organizational needs as feasible. The purpose of a new form must be clear before an effective tool can be perfected, and employees should understand their contributions to a process through their use of the new form.

The Incident Activity Report design takes into consideration the need to streamline the cost recovery data reporting process, the ever-increasing need to recover costs to balance the Department's budget, and the needs of the internal and external users of the reporting data. The updated form will encourage the accurate and timely reporting efforts of the LACoFD form users through its advanced format and through a clarified policy.

The LACoFD disaster preparedness plan must include appropriate and effectual documentation of many types, including that which is needed for cost recovery purposes. The benefits of better managerial decision making is also a result of an improved LACoFD cost recovery process. The consideration of resource commitments and budgetary planning are made more successful through improved IAI reporting and a more timely and streamlined cost recovery process. An increase to cost recovery related revenue benefits the public through the provision of a more efficient use of LACoFD resources and public funds. The Incident Activity Report (Form 662) results in successful audits and reviews of LACoFD documentation, improving the relationships between the Department and other fire agencies which depend upon the personnel and resources of the Los Angeles County Fire Department.

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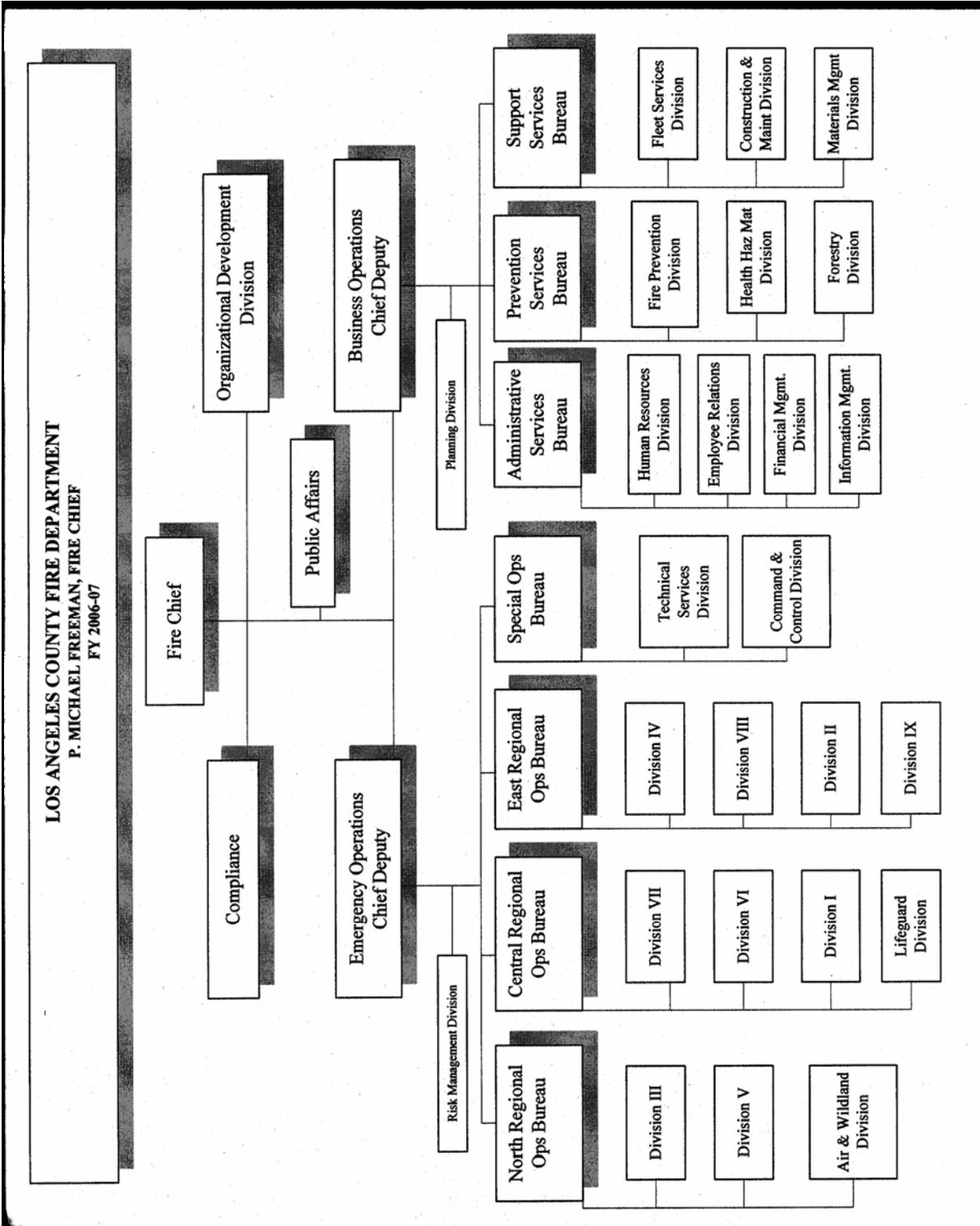
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## Appendix A

### Los Angeles County Fire Department Organization Chart



Appendix B

Three Existing LACoFD IAI Reporting Forms



## INCIDENT ACTIVITY RECORD

PLEASE TYPE OR PRINT LEGIBLY

|                    |                     |                                   |  |  |  |
|--------------------|---------------------|-----------------------------------|--|--|--|
| INCIDENT DATE      | INCIDENT NAME       | THIS UNIT RESPONDED TO (LOCATION) |  |  |  |
| ENGINE/UNIT NUMBER | CAD INCIDENT NUMBER | INCIDENT LOCATION                 |  |  |  |

**PERSONNEL**

| EMPLOYEE RANK | EMPLOYEE NAME (Last, 1 <sup>st</sup> Initial) | EMPLOYEE NUMBER | ASSIGNMENT ON INCIDENT | DISPATCH DATE/TIME | RETURN DATE/TIME | TOTAL HOURS | O.T. HOURS |
|---------------|---|-----------------|------------------------|--------------------|------------------|-------------|------------|
|               |   |                 |                        |                    |                  |             |            |
|               |   |                 |                        |                    |                  |             |            |
|               |   |                 |                        |                    |                  |             |            |

**EQUIPMENT / VEHICLE**

| EQUIPMENT / VEHICLE |                  |                   |                | FUEL TENDER ONLY |             |            |                          |          |
|---------------------|------------------|-------------------|----------------|------------------|-------------|------------|--------------------------|----------|
| TYPE OF VEHICLE     | CO. VEHICLE ID # | VEHICLE LICENSE # | ODOMETER START | ODOMETER END     | TOTAL MILES | PUMP HOURS | GALLONS DISPENSED DIESEL | GASOLINE |
|                     |                  |                   |                |                  |             |            |                          |          |
|                     |                  |                   |                |                  |             |            |                          |          |

**PREPARED BY:** \_\_\_\_\_

**REMARKS:** \_\_\_\_\_

|            |                         |
|------------|-------------------------|
| PRINT NAME | SIGNATURE               |
| TITLE      | STA      BN #      DATE |

|                           |                 |
|---------------------------|-----------------|
| << FOR OFFICE USE ONLY >> | REQUEST NUMBER: |
| RESOURCE ORDER NUMBER:    |                 |

**WORK PROJECT/INCIDENT REPORTING WORKSHEET**

| NAME | INC. # | REQ.# | INCIDENT LOCATION | DATE |
|------|--------|-------|-------------------|------|
|      |        |       |                   |      |

**PERSONNEL**

| EMP. NAME | ITEM # | RANK | EMPLOYEE # | START TIME | STOP TIME | TOTAL HRS | OT HOURS |
|-----------|--------|------|------------|------------|-----------|-----------|----------|
|           |        |      |            |            |           |           |          |
|           |        |      |            |            |           |           |          |
|           |        |      |            |            |           |           |          |
|           |        |      |            |            |           |           |          |
|           |        |      |            |            |           |           |          |
|           |        |      |            |            |           |           |          |
|           |        |      |            |            |           |           |          |

**VEHICLES**

| VEHICLE CALL SIGN | VEHICLE CO. # | TYPE OF VEH. | START ODOM | END ODOM | TOTAL MILES |
|-------------------|---------------|--------------|------------|----------|-------------|
|                   |               |              |            |          |             |
|                   |               |              |            |          |             |
|                   |               |              |            |          |             |
|                   |               |              |            |          |             |
|                   |               |              |            |          |             |
|                   |               |              |            |          |             |
|                   |               |              |            |          |             |

| ACTIVITY DESCRIPTION | AMOUNT DELIVERED | DELIVERY UNITS (GAL, EA.) | PRODUCT TYPE | TOTAL EQUIP. OPERATED HRS. |
|----------------------|------------------|---------------------------|--------------|----------------------------|
|                      |                  |                           |              |                            |
|                      |                  |                           |              |                            |

REPORT PREPARED BY: \_\_\_\_\_

\_\_\_\_\_ REPORT APPROVED BY

\_\_\_\_\_ SIGNATURE

\_\_\_\_\_ DATE

Air and Wildland Division Billing Request  
Work Project/Incident Reporting Worksheet

|               |                    |                                   |
|---------------|--------------------|-----------------------------------|
| Incident Name | CAD Incident No.   | This Unit Responded To (Location) |
| Incident Date | Resource Order No. | Incident Location                 |

| Request # | Last Name, Initial | Rank | Employee # | Inc Assignment | Dispatch Date/Time | Return Date/Time | Total Hrs. | OT Hrs. |
|-----------|--------------------|------|------------|----------------|--------------------|------------------|------------|---------|
|           |                    |      |            |                |                    |                  |            |         |
|           |                    |      |            |                |                    |                  |            |         |
|           |                    |      |            |                |                    |                  |            |         |
|           |                    |      |            |                |                    |                  |            |         |
|           |                    |      |            |                |                    |                  |            |         |
|           |                    |      |            |                |                    |                  |            |         |
|           |                    |      |            |                |                    |                  |            |         |
|           |                    |      |            |                |                    |                  |            |         |
|           |                    |      |            |                |                    |                  |            |         |

| Crew or Des. | Type Of Vehicle | Vehicle ID # | Odometer Start | Odometer End | Total Miles | Total Hours |
|--------------|-----------------|--------------|----------------|--------------|-------------|-------------|
|              |                 |              |                |              |             |             |
|              |                 |              |                |              |             |             |

|                 |       |
|-----------------|-------|
| <b>REMARKS:</b> | _____ |
|                 | _____ |
|                 | _____ |
|                 | _____ |

Report Prepared by: \_\_\_\_\_  
Title / Name

Report Approved by: \_\_\_\_\_  
Title / Name

Approval Signature: \_\_\_\_\_ Date \_\_\_\_\_

**Form 373** 05/05

sl:07/01/05:x\CAMPS FORM 373 - BLANK

## Appendix C

### Request Sent To 716 California Fire Agencies



#### COUNTY OF LOS ANGELES

##### FIRE DEPARTMENT

1320 NORTH EASTERN AVENUE  
LOS ANGELES, CALIFORNIA 90063-3294  
(323) 838-2260

P. MICHAEL FREEMAN  
FIRE CHIEF  
FORESTER & FIRE WARDEN

July 21, 2006

Fire Chief Vincent Kemp  
Alhambra Fire Department  
301 N. 1st Street  
Alhambra, CA 91801-2454

Dear Chief Kemp:

As a participant in the National Fire Academy's Executive Fire Officer Program, I am researching ways to improve the emergency activity documentation prepared by Los Angeles County Fire Department personnel.

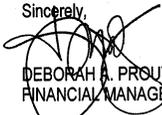
As part of this effort, I am contacting California fire agencies to request a sample of the form(s) and/or other documentation they use to document cost reimbursement requests to outside organizations (e.g., USFS, CDF, FEMA, etc). These types of requests may occur following major wildland fire incidents and other disastrous events, during which your organization provides assistance to another agency. Such documentation will often accompany your invoice or claim for reimbursement to that agency.

It would be very much appreciated if you would have someone in your organization send your sample documentation to me in the enclosed, self-addressed envelope, along with the contact information for your representative and their comments as to the effectiveness of your documentation process. If it is more convenient to send this valuable information to me electronically, my e-mail address is: [dprouty@lacofd.org](mailto:dprouty@lacofd.org).

If I can receive this information by August 7, 2006, I will be more able to ensure that resulting changes made to our process will be as effective as possible.

Thank you in advance for your assistance with this research project.

Sincerely,

  
DEBORAH A. PROUTY, ASSISTANT CHIEF  
FINANCIAL MANAGEMENT DIVISION

DAP:mn

Enclosure

#### SERVING THE UNINCORPORATED AREAS OF LOS ANGELES COUNTY AND THE CITIES OF:

|              |           |                  |                      |           |                      |                       |                  |
|--------------|-----------|------------------|----------------------|-----------|----------------------|-----------------------|------------------|
| AGOURA HILLS | CALABASAS | DIAMOND BAR      | HIDDEN HILLS         | LA MIRADA | MALIBU               | POMONA                | SIGNAL HILL      |
| ARTESIA      | CARSON    | DUARTE           | HUNTINGTON PARK      | LA PUENTE | MAYWOOD              | RANCHO PALOS VERDES   | SOUTH EL MONTE   |
| AZUSA        | CERRITOS  | EL MONTE         | INDUSTRY             | LAKEWOOD  | NORWALK              | ROLLING HILLS         | SOUTH GATE       |
| BALDWIN PARK | CLAREMONT | GARDENA          | INGLEWOOD            | LANCASTER | PALMDALE             | ROLLING HILLS ESTATES | TEMPLE CITY      |
| BELL         | COMMERCE  | GLENDALE         | IRVINDALE            | LAVINDALE | PALOS VERDES ESTATES | ROSEMEAD              | WALNUT           |
| BELL GARDENS | COVINA    | HAWAIIAN GARDENS | LA CANADA FLINTRIDGE | LOMITA    | PARAMOUNT            | SAN DIMAS             | WEST HOLLYWOOD   |
| BELLFLOWER   | CUDAHY    | HAWTHORNE        | LA HABRA             | LYNWOOD   | PICO RIVERA          | SANTA CLARITA         | WESTLAKE VILLAGE |
| BRADBURY     |           |                  |                      |           |                      |                       | WHITTIER         |

## Appendix D

### Responding California Fire Agencies

| <u>Responding Fire Agencies</u>                    | <u>City</u>      |
|--|------------------|
| 1. Alhambra Fire Department                        | Alhambra         |
| 2. Apple Valley Fire Protection District           | Apple Valley     |
| 3. Beverly Hills Fire Department                   | Beverly Hills    |
| 4. Big Pine Fire Protection District               | Big Pine         |
| 5. Brea Fire Department                            | Brea             |
| 6. Burbank Fire Department                         | Burbank          |
| 7. Burney Fire Protection District                 | Burney           |
| 8. Carpinteria-Summerland Fire Protection District | Carpinteria      |
| 9. Central Fire Protection District                | Santa Cruz       |
| 10. Chula Vista Fire Department                    | Chula Vista      |
| 11. Corona Fire Department                         | Corona           |
| 12. Costa Mesa Fire Department                     | Costa Mesa       |
| 13. El Cajon Fire Department                       | El Cajon         |
| 14. El Segundo Fire Department                     | El Segundo       |
| 15. Escondido Fire Department                      | Escondido        |
| 16. Fountain Valley Fire Department                | Fountain Valley  |
| 17. Fresno City Fire Department                    | Fresno           |
| 18. Healdsburg Fire Department                     | Healdsburg       |
| 19. Kern County Fire Department                    | Bakersfield      |
| 20. King City Fire Department                      | King City        |
| 21. Kingsburg Fire Department                      | Kingsburg        |
| 22. La Habra Heights Fire Department               | La Habra Heights |
| 23. La Mesa Fire Department                        | La Mesa          |
| 24. La Verne Fire Department                       | La Verne         |
| 25. Lakeport Fire Protection District              | Lakeport         |
| 26. Linden-Peters Rural Fire Protection District   | Linden           |
| 27. Livermore-Pleasanton Fire Department           | Pleasanton       |
| 28. Long Beach Fire Department                     | Long Beach       |
| 29. Long Valley Fire Department                    | Cromberg         |
| 30. Los Angeles Fire Department                    | Los Angeles      |
| 31. Marin County Fire Department                   | Woodacre         |
| 32. Merced Fire Department                         | Merced           |
| 33. Mill Valley Fire Department                    | Mill Valley      |

| <u>Responding Fire Agencies</u>                    | <u>City</u>      |
|--|------------------|
| 34. Monterey Fire Department                       | Monterey         |
| 35. Monterey Park Fire Department                  | Monterey Park    |
| 36. Oakland Fire Department                        | Oakland          |
| 37. Palm Springs Fire Department                   | Palm Springs     |
| 38. Pasadena Fire Department                       | Pasadena         |
| 39. Placer Hills Fire Protection District          | Meadow Vista     |
| 40. Point Montara Fire Protection District         | Half Moon Bay    |
| 41. Porterville Fire Department                    | Porterville      |
| 42. Rancho Cucamonga Fire Protection District      | Rancho Cucamonga |
| 43. Rialto Fire Department                         | Rialto           |
| 44. Riverside City Fire Department                 | Riverside        |
| 45. Sacramento Metro Fire Department               | Sacramento       |
| 46. San Bernardino City Fire Department            | San Bernardino   |
| 47. San Jose Fire Department                       | San Jose         |
| 48. San Luis Obispo Fire Department                | San Luis Obispo  |
| 49. Santa Clara County Fire Department             | Los Gatos        |
| 50. Santa Fe Springs Fire Department               | Santa Fe Springs |
| 51. Santa Monica Fire Department                   | Santa Monica     |
| 52. South Lake Tahoe Fire Department               | South Lake Tahoe |
| 53. Sunshine Summit Volunteer Fire Department      | Warner Springs   |
| 54. Templeton Fire Protection District             | Templeton        |
| 55. Torrance Fire Department                       | Torrance         |
| 56. Ukiah Fire Department                          | Ukiah            |
| 57. Vacaville Fire Department                      | Vacaville        |
| 58. Vallejo Fire Department                        | Vallejo          |
| 59. Ventura County Fire Department                 | Camarillo        |
| 60. Vernon Fire Department                         | Vernon           |
| 61. Vista Fire Department/Fire Protection District | Vista            |
| 62. Waterloo-Morada Rural Fire Protection District | Stockton         |
| 63. Weaverville Volunteer Fire Department          | Weaverville      |
| 64. West Covina Fire Department                    | West Covina      |
| 65. West Plainfield Fire Protection District       | Davis            |
| 66. Wilton Fire Protection District                | Wilton           |
| 67. Windsor Fire Protection District               | Windsor          |

### Appendix E

## California Governor's Office of Emergency Services Emergency Activity Record



### EMERGENCY ACTIVITY RECORD (Revision 1/2004)

|  |   |   |   |
|--|---|---|---|
| <p>1. Agency Designator<br/>State 3 Letter ID</p> <p>2. Strike Team/Task Force #<br/>3 Letter ID</p> <p>3. Incident Order Number<br/>3 Letter ID</p> <p>4. Incident Request Number<br/>3 Letter ID</p>   | <p>5. Dispatch Information:</p> <p>11. Personnel Information:</p> <p>Number of Personnel on Apparatus: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Name (Last Name First) _____ Classification/Rank _____ Last 4 Digits of SSN _____ CDF _____</p>  | <p>6. Redispached Information: (Start new F-42 if redispached)</p> <p>Old Incident Order Number<br/>State 3 Letter ID</p> <p>New Incident Order Number<br/>State 3 Letter ID</p>  | <p>12. Comments: (Division Assignments, Reassignments, Equipment Breakdowns, Crew Change, etc.)<br/>Date/Time: _____</p>  |
| <p>7. Reporting Location:<br/>To: <input type="checkbox"/> Incident <input type="checkbox"/> Complex <input type="checkbox"/> Mobilization Center (Not Staging Area)</p> <p>Committed to Incident: Time (24 hr): _____ Date _____</p> <p>Return from Incident: Time (24 hr): _____ Date _____</p> <p>Redispached: Time (24 hr): _____ Date _____</p> <p>Dispatched From: _____</p> | <p>8. Overhead Information: S(T)F Leader / S(T)F Leader (Trainee) / Overhead</p> <p><input type="checkbox"/> Strike Team Leader or Task Force Leader <input type="checkbox"/> Strike Team Leader or Task Force Leader (Trainee)</p> <p><input type="checkbox"/> Overhead Position (ICS Title): _____</p> <p>9. Support Vehicle Information: S(T)F Leader / Overhead / Support Vehicle</p> <p>Vehicle Ownership: <input type="checkbox"/> Agency <input type="checkbox"/> Privately Owned Vehicle <input type="checkbox"/> CDF/OES Vehicle</p> <p>License or VIN: _____</p> <p>(Check One Only) <input type="checkbox"/> Sedan <input type="checkbox"/> Van <input type="checkbox"/> Pick-up 1/2 Ton 4x4 <input type="checkbox"/> S.U.V.</p> <p><input type="checkbox"/> Other 3/4 Ton &amp; Above: _____ Other: _____</p> | <p>10. Equipment Resource Information:</p> <p>Beginning Odometer: _____ Ending Odometer: _____ Total Miles: _____</p> <p>13. Responding Agency Information:<br/>Agency/Department Name: _____<br/>Signature: _____ Title: _____<br/>Printed Name: _____ Phone: _____</p> <p>14. Incident Information:<br/><input type="checkbox"/> CDF <input type="checkbox"/> USFS <input type="checkbox"/> BLM <input type="checkbox"/> NPS <input type="checkbox"/> BIA <input type="checkbox"/> Other _____</p> <p>Time Unit Signature: _____ ICS Position/Title: _____<br/>Printed Name: _____ OES Rep. _____</p> | <p>13. Responding Agency Information:<br/>Agency/Department Name: _____<br/>Signature: _____ Title: _____<br/>Printed Name: _____ Phone: _____</p> <p>14. Incident Information:<br/><input type="checkbox"/> CDF <input type="checkbox"/> USFS <input type="checkbox"/> BLM <input type="checkbox"/> NPS <input type="checkbox"/> BIA <input type="checkbox"/> Other _____</p> <p>Time Unit Signature: _____ ICS Position/Title: _____<br/>Printed Name: _____ OES Rep. _____</p> |

Distribution: WHITE: OES Fire and Rescue, P.O. Box 419047-9047 Rancho Cordova, CA 95741-9047  
(916) 845-8711

GSP 04 82239

PINK: Incident Finance Section  
GOLDENROD: Responding Agency  
PLEASE PROVIDE EXPLANATION OF ANY CHANGES OR CORRECTIONS, PRINT NAME, TITLE AND SIGN OES F-42 (Rev 1/2004)



## Appendix G

### LACoFD Incident Activity Report Policy

#### I. INTRODUCTION

- A. Purpose: To provide instruction for completing the Incident Activity Report (Form 662) which is used to account for the time Department personnel and/or equipment are assigned to an emergency incident for which the Department may recover its incident-related costs. (These situations shall be known as "qualifying incidents.")
- B. Scope: This instruction applies to all Department personnel and/or equipment assigned to a qualifying incident.
- C. Author: The Deputy Chief of the Administrative Services Bureau shall be responsible for the periodic review, content, and revision of the Incident Activity Report and this instruction.

#### II. RESPONSIBILITIES

- A. An employee who is required to complete and submit Form 662 as described in Section III and IV, below, shall do so in a timely manner via his/her immediate supervisor.
- B. Supervisors/managers shall review and appropriately approve the completed Form 662 for their employees, and ensure the Form 662 is forwarded to the Financial Management Division (FMD) Cost Recovery Unit in a timely manner as prescribed in Section III and IV, below.
- C. The FMD Cost Recovery Unit staff will review the completed Form 662 and, based on the applicable cooperative agreements and/or incident cost share agreements, shall process the Form 662 as part of the Department's cost recovery efforts to the appropriate reimbursing agency.

#### III. POLICY

- A. Depending on the specific incident, some or all Department incident-related costs may be recoverable. All Department personnel shall prepare and submit a Form 662 under the following three circumstances:
  - 1. Whenever he/she is assigned to a working 1<sup>st</sup> alarm, or greater, brush fire for a time period greater than 30 minutes.
  - 2. Whenever he/she is assigned to a working Grass A or Grass B fire for a time period greater than 30 minutes.

3. Whenever he/she is directed to do so because he/she is assigned to a qualifying incident for a time period greater than 30 minutes (e.g., earthquake, rainstorms, civil unrest, etc.).

**NOTE:** The Form 662 shall **not** be completed if an employee or unit is cancelled en route to an incident.

- B. The Form 662 shall be required, as described in Section III A, whether the incident is inside or outside Los Angeles County.
- C. A Department employee may be required to complete the OES F-42 Form (Emergency Activity Record) at specific incidents, in addition to the Form 662. Notification of the need to complete the OES F-42 Form will be made by OES personnel at the incident scene and/or by the Department's FMD.
- D. If a Department employee is required to complete a federal Activity Record (FSLA-5) at an incident, the employee's copy of this FSLA-5 shall be submitted with the Form 662 to the FMD Cost Recovery Unit.

The ICS Form 214 (Unit Log) shall be submitted to the Documentation Unit of the incident Planning Section, and **not** to the FMD Cost Recovery Unit.

#### **IV. PROCEDURES**

- A. One unit/employee shall be reported on each Form 662 (i.e., one engine crew in an engine strike team, one agency representative, one camp crew strike team, one dozer strike team, one division supervisor, one water tender, etc.).

Example: For a Department engine strike team, six Incident Activity Reports shall be prepared (i.e., one for each engine crew and one for the Strike Team Leader).

- B. One incident shall be reported on each Form 662.

Example: If a resource is released from Incident A and reassigned to Incident B, one Form 662 for each qualifying incident shall be prepared (See Section III A, above).

- C. One period of incident activity---portal to portal---shall be reported on each Form 662 (e.g., 13 hours, 309 hours, 78 hours, 122.5 hours). If an employee has two separate and different time periods of assignment on an incident, two forms shall be completed.

Example: If an employee is assigned to an incident as follows, he/she shall prepare two forms.

Form 662 #1

10/21/07 0800 through 10/23/07 0800

Form 662 #2

10/24/07 1200 through 10/26/07 1700

- D. A photocopy of the supervisor-approved time card or IPFIRS Screen #17 for each reported employee shall be attached to the completed/approved Form 662. The hours reported on the Form 662 shall correspond to the hours reported on the attached employee time record.

Additionally, a copy of the Aircraft Project Record (Form 447) shall be attached to the Form 662 package for all employees assigned to Department aircraft units.

- E. The Form 662 packages from Section IV D, above, shall be submitted to the FMD Cost Recovery Unit. The Form 662 packages shall **not** be submitted at the incident.
- F. The Form 662 packages shall be completed, approved, and submitted to the FMD Cost Recovery Unit as soon as possible to meet cost recovery deadlines and avoid the loss of potential revenue.

Form 662 packages not received by the FMD Cost Recovery Unit within 21 days of the end of the incident assignment may be excluded from the Department's cost recovery efforts.

- G. The Form 662 shall be printed legibly in ink or prepared electronically as follows to ensure the reported activity will qualify as part of an incident's cost recovery efforts.
1. Incident Name: Enter the name of the incident (e.g., Sawtooth Fire, Foothill Fire, 2005 Rainstorms/Flooding, Northridge Earthquake, Select Call Staffing Pattern, etc.).
  2. Incident #: Enter the Department Incident Number (e.g., LAC06129855) or the Incident Order Number issued by the ordering/reimbursing agency (e.g., ANF652006, BDU-007229, etc.).
  3. Request #: Enter the Incident Request Number assigned to the unit(s) being reported (e.g., 0-12, C-79, E-426, etc.). Depending on the incident duration, some units may not be assigned a Request Number. In that situation, IA for "Initial Attack" shall be reported as the Request Number.

4. **Incident Assignment:** Enter the incident functional description assigned to the reported unit(s) (e.g., ST119OK, PSC1, ST1103A, DIVS, AREP, FOBS, MEDL, etc.). If no description is provided, the resource cannot be part of the Department's cost recovery efforts. (Do **not** enter only BC, FF, Technical Specialist, etc.).
5. **Unit Responded To:** Enter the geographical location to which the unit(s) responded on the incident (e.g., incident address, street intersection, incident command post, incident staging location, school name, park name, incident base camp location, etc.).
6. **Employee #:** Enter the six-digit County Employee Number for each reported employee (e.g., 004216, 160233, 424560, etc.). Be sure to provide six digits, including leading zeros.
7. **Employee Name:** Enter the last name and first initial for each reported employee (e.g., Smith, A.; Jones, B.; Peters, S.).
8. **Employee Title/Rank:** Enter the abbreviated County payroll title for each reported employee (e.g., BC, FF/PM, FFS, FFCEO, HSIII, ITC, AFC, OLS, DC, Proc. Aide, etc.). Do **not** enter unofficial titles (e.g., engineer, driver, paramedic, etc.).
9. **Unit ID:** Enter the unit's designation at the incident (e.g., E17, CC13-4, P73, WT129, etc.). This Unit ID may or may not be the same as the Incident Assignment requested in Section IV G 4, above.
10. **Committed to Incident (Date/Time):** Enter the date and time each employee/unit was assigned to the incident (i.e., the date and time the employee/unit started the incident assignment). The time should be provided in military time.  
  
Example: 10/21/07 0800
11. **Returned to Quarters (Date/Time):** Enter the date and time each employee/unit returned to their regular worksite/assignment (i.e., the date and time the employee/unit ended the incident assignment). The time should be provided in military time.  
  
Example: 10/23/07 0800
12. **Incident Time (Regular Hrs/OT Hrs):** Enter the number of hours each employee/unit was assigned to the incident, separately indicating the number of regular (i.e., scheduled) and overtime hours.

These two numbers must correctly correspond to the employees' time records as described, above, in Section IV D. These two numbers may or may not be the same for each reported employee.

13. Total Incident Hours: Enter the total number of hours---portal to portal---the employee/unit was assigned to the incident. This number should be the total of the reported regular and OT hours, described above, and should correspond to the employees' time records as described, above, in Section IV D.

Depending on the incident, if multiple employees are reported on the Form 662 (i.e., four-person engine crew), the number of total hours may not be the same for each employee.

14. CDCR (Y or N): Enter "Y" for yes, or "N" for no, to indicate that the employee is regularly assigned to a CDCR Camp.

This data field relates only to employees whose incident assignment is with a CDCR crew or CDCR crew strike team.

CDCR = California Department of Corrections and Rehabilitation

15. Vehicle/Equip Type: Enter a generic description of the vehicle or other equipment utilized on the incident by the reported employee/unit [e.g., CCV, engine, pick up truck, sedan, transport, patrol, POV (Privately Owned Vehicle), squad, fuel dispenser, etc.].
16. County Vehicle #: Enter the County vehicle/equipment identification number (e.g., 49000, F0000).
17. Unit ID: Enter the unit's designation at the incident (e.g., E17, CC13-4, P73, WT129, etc.). This Unit ID may or may not be the same as the Incident Assignment requested in Section IV G 4, above. (This Unit ID is the same as the Unit ID provided in Section IV G 9, above.)
18. Vehicle License #: Enter the license plate number of the County or personal vehicle/equipment reported in Section IV G 15, above.
19. Odometer Start: Enter the vehicle/equipment odometer reading at the beginning of the assignment. [The number should be entered in whole miles (e.g., 62653), and not in partial miles (e.g., 62652.8).]

20. Odometer End: Enter the vehicle/equipment odometer reading at the end of the assignment. [The number should be entered in whole miles (e.g., 62653), and not in partial miles (e.g., 62652.8).]

21. Vehicle/Equip Total Miles: If the Form 662 is completed electronically, the total number of miles driven for the incident will be calculated automatically.

If the Form 662 is handwritten, enter the total number of miles driven on the incident based on the information reported in Section IV G 19 and 20, above.

Example: Odometer Start 62976  
Odometer End 63269  
Total Miles 293

22. Vehicle/Equip Total Hours: Enter the total number of hours the vehicle/equipment was operated for the incident. This number may or may not be the same as the number of hours the reported employee(s) were assigned to the incident [e.g., the number of hours a bulldozer or helicopter is operated may be less than the hours reported for the employee(s) assigned to the equipment].

23. Describe Incident Activities/Additional Assignment Information: Enter information about the employee/unit incident assignment.

Example: This Engine Strike Team was assigned to the Bonita Structure Protection Group.

450 dinner meals were served.

This Dozer Strike Team cut line on the east flank of the fire.

470 gallons of diesel fuel were dispensed by Fuel Dispenser 001.

Crew 9-2 was sand bagging at the ABC mobile home park in Santa Clarita.

Employee assigned as Documentation Unit Leader for IMT2 Planning Section.

Engine was assigned to fire suppression in Division B.

24. **Report Prepared By:** Enter the first and last name, County payroll title, six-digit County Employee Number, and signature date of the employee who prepared the Form 662.

This employee shall sign the completed Form 662.

25. **Supervisory Approval By:** Enter the first and last name, County payroll title, six-digit County Employee Number, and signature date of the employee who reviewed and approved the completed Form 662. This employee shall sign the completed Form 662. This written approval shall be made by a supervisor or manager who is qualified to verify the information reported on the Form 662.

The approval shall be made by a supervisor or manager who is at least one rank higher than the employee(s) reported on the Form 662.

Example: If a four-person engine crew is reported, the Form 662 shall be approved by an employee at the level of battalion chief or higher.

- H. The Department's Financial Management Division (FMD) shall maintain the original Incident Activity Reports (Form 662).
- I. A copy of the completed Form 662 shall be maintained at the worksite from which it was originated for a period of one year.
- J. Questions about the Form 662 shall be directed to the FMD Cost Recovery Unit.
- K. The Incident Activity Report is available from the Department Intranet site or the FMD Cost Recovery Unit.

