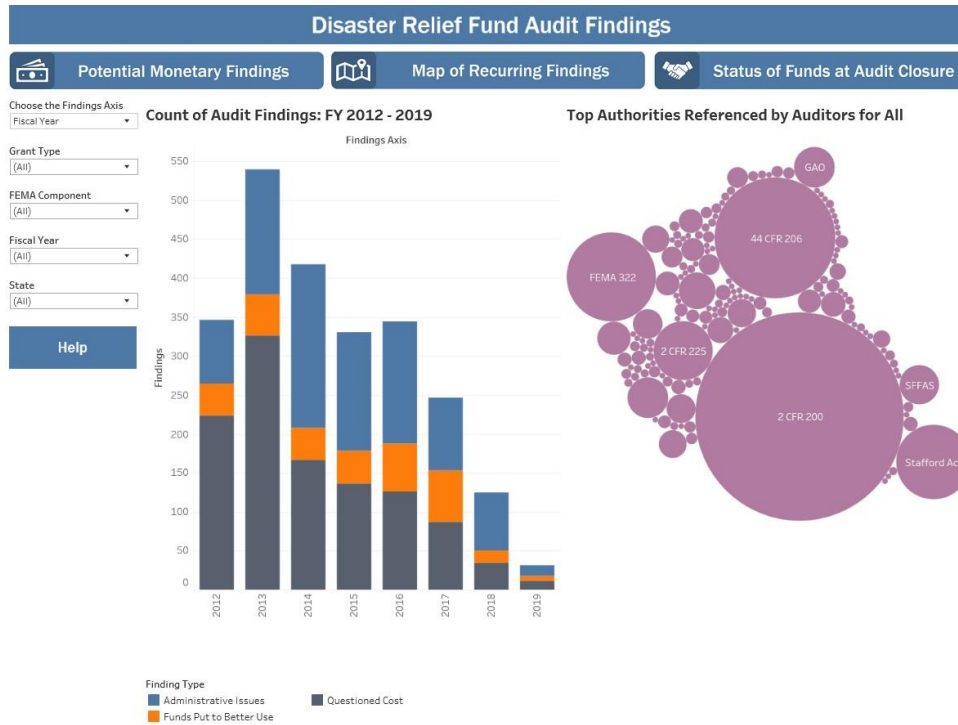


# Compliance Dashboard (COD)

Connects Recommendations to Audit Findings, Compliance Citations and Questioned Costs

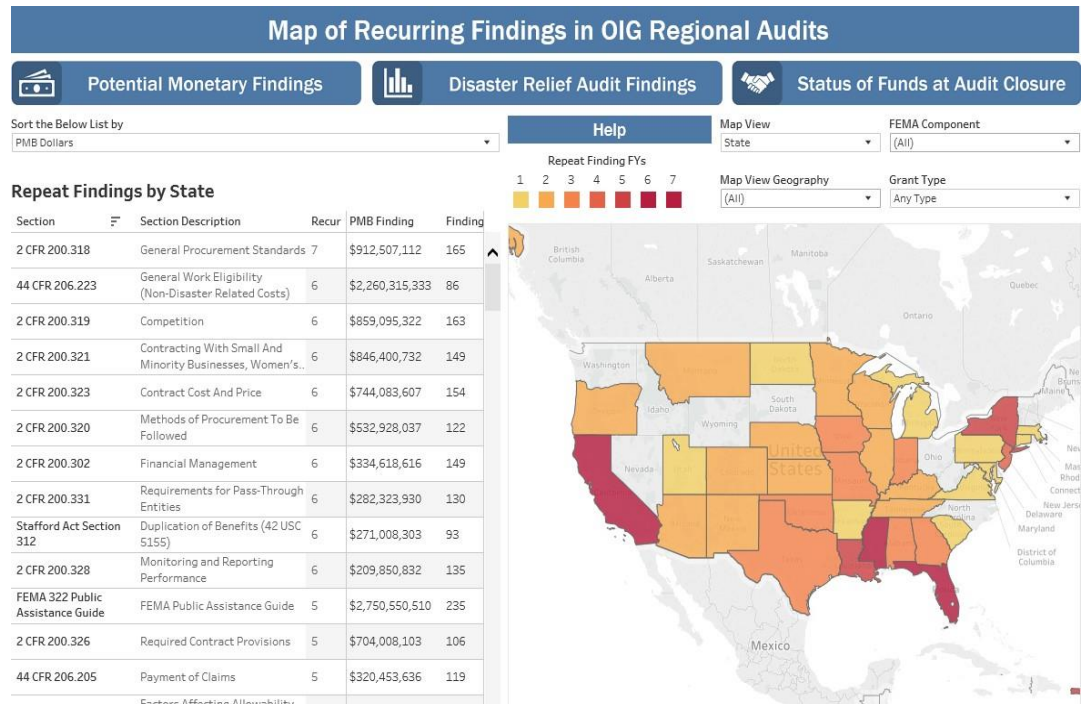
- ✓ Captures questioned costs and compliance data for trend analysis
- ✓ Surfaces recurring compliance issues geographically by Region, State and County
- ✓ Each chart is drillable and provides more detailed breakdowns of compliance issues (specific CFR or policies cited by auditors)
- ✓ Data used is specific to all DRF-related audits from FY 2012 to present



The bubble chart on the right groups all findings by the regulatory authority cited by the auditor. This group allows the audit findings to be analyzed according to the keywords in the chapters, sections, and paragraphs in the regulatory text itself, allowing for easier comparisons across fiscal years and audit teams. The table below the charts (not shown) follows the tables of contents of the CFR.

The map on the right shows the location of recurring DRF audit findings. An audit finding is considered to recur, if the same Section is cited for a particular geography in multiple fiscal years.

The table on the left shows the most frequently recurring Sections nationally. This list can be sorted either according to the amount of PMB or according to the count of findings, by changing the selection in Sort the Below List by.

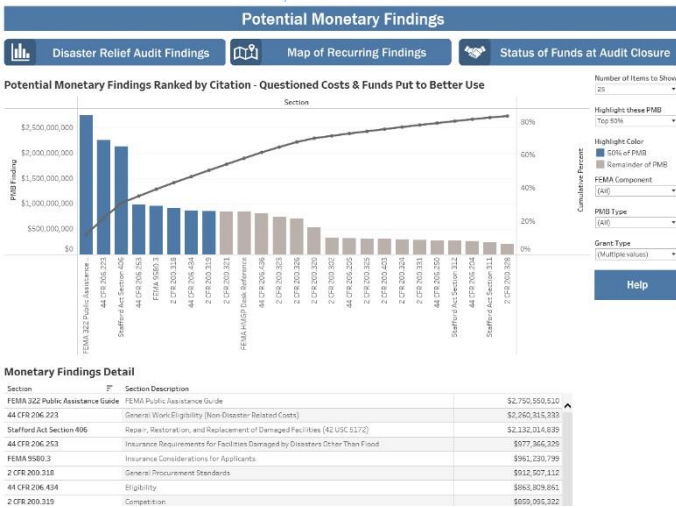


# Compliance Dashboard (COD)

## Questioned Cost - Disaster, Non-Disaster & Single Audit

### Potential Monetary Findings:

The bar chart on top lists the Section Descriptions of the authorities that comprise the top potential monetary benefits (PMB) for the FEMA Component, Fiscal Year, and PMB Type selections made in the right-hand column.



### Status of PMB at Audit Closure:

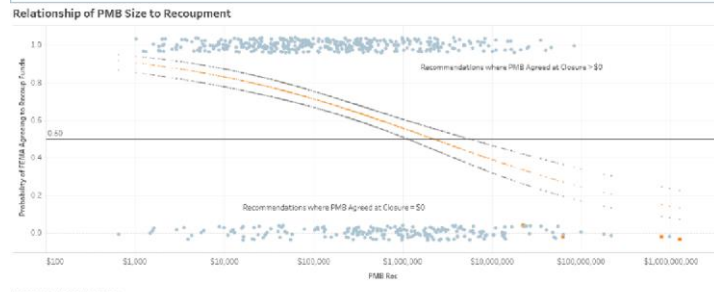
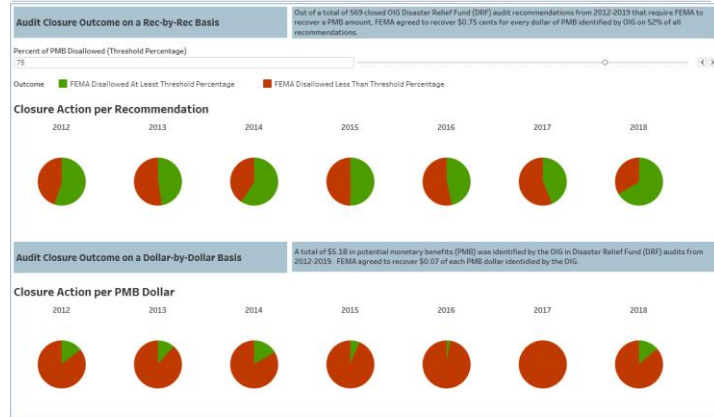
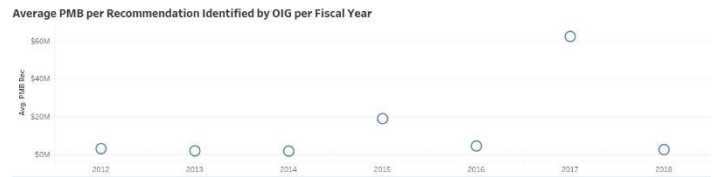
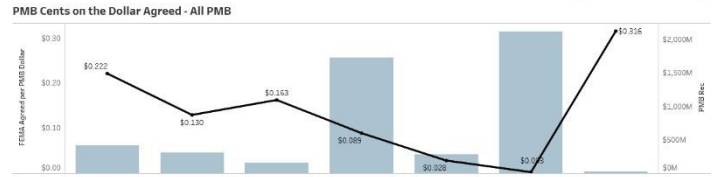
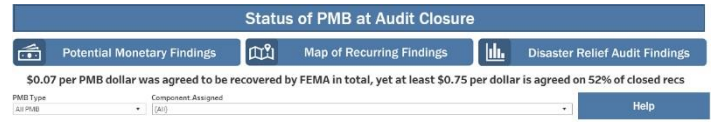
This dashboard shows the differences in potential monetary benefits (PMB) that can occur between the time that a recommendation and the issuance of the final report and the closure of the recommendation.

The bar chart on the top shows the total cents-on-the-dollar that FEMA agreed to recover at the time the recommendation was closed. The circle chart shows the change in the average amount of potential monetary benefits (PMB) identified by OIG per fiscal year.

The pie charts show the percentage of cases in which FEMA exercised its discretion provided by 44 CFR 13.43(a)(2) to disallow less than the questioned costs identified by OIG. The top pie chart shows a recommendation-by-recommendation and the bottom pie chart shows the dollar-by-dollar view of the same, which accounts for the very high dollar amount of some recommendations.

The scatter plot shows the relationship between the PMB amount identified by OIG and the likelihood of FEMA agreeing to recover some or all of the PMB.

Status of PMB by Closure by size - The graph displays the PMB tiers based on dollars agreed to by the FEMA and the OIG in order to close out the recommendation.



Fiscal Year	Fiscal Re. -	Rec. Num.	Variance Type	Variance Reason Detail	Value
		4	FEMA Determined Reasonable Cost	Verification that ABE audit findings are the 50% Rule compliant with FEMA regulations and policies. OIG agrees with FEMA and considers this recommendation resolved and closed.	\$32,063,714
09.12.15		1	FEMA Determined Allowable Cost	FEMA disagrees and stated they have authority under Section 6207 of the Post-Disaster Emergency Measurement Reform Act to allow these costs and proposed an action plan to allow for a percent of the sum total of each Subpart's actual eligible non-BAC project costs as a block of recovery. OIG agrees with FEMA's action plan and considered this recommendation resolved.	\$45,442,557

PMB Tier	PMB Rec	PMB Questioned Costs	PMB Funds Put To Better Use	FEMA Agree Amount	FEMA Agreed per PMB Dollar	Rec Count	% of Closed Recs In Tier	FEMA Agreed per Rec	PMB Tier
Grand Total	\$5,176,779,501	\$3,360,615,058	\$1,816,164,443	\$344,636,689	\$0.07	578	100%	51%	[X] 1000000
\$100	\$653	\$653	\$0	\$0	\$0.00	1	0%	0%	[X] 1000
\$1,000	\$298,091	\$278,807	\$19,284	\$389,385	\$1.31	60	10%	82%	[X] 10000
\$10,000	\$6,536,622	\$5,446,027	\$1,090,595	\$5,452,859	\$0.83	156	27%	72%	[X] 100000
\$100,000	\$73,123,494	\$61,905,198	\$11,218,296	\$33,389,017	\$0.46	182	31%	47%	[X] 1000000
\$1,000,000	\$435,166,854	\$315,347,119	\$119,819,735	\$123,549,170	\$0.28	130	22%	32%	[X] 10000000
\$10,000,000	\$1,275,344,038	\$765,558,304	\$509,785,734	\$181,856,258	\$0.14	44	8%	16%	[X] 100000000
\$100,000,000	\$2,136,309,749	\$962,078,950	\$1,174,230,799	\$0	\$0.00	4	1%	0%	[X] 1000000000
\$1,000,000,000	\$1,250,000,000	\$1,250,000,000	\$0	\$0	\$0.00	1	0%	0%	[X] 10000000000