

**Final Action on Audits with Questioned Costs
for the Period October 1, 2008 to March 31, 2009**

	Number of Reports	Questioned Costs Classifications	Percent
Audit reports with management decisions on which final action had not been taken as of September 30, 2008	208	<u>\$721,805,063</u>	
Undocumented/Unapproved Costs		48,389,975	6.70%
Non-compliance with law by grant and contract recipients		650,855,249	90.17%
Supplanting		9,145,338	1.27%
Redeployment		1,552,404	0.21%
Non-compliance with law by DOJ components		7,327,471	1.02%
Unnecessary or unreasonable expenditures		10,861	0.00%
Other		4,553,765	0.63%
Audit reports on which management decisions were made during the period	63	<u>\$ 9,578,335</u>	
Undocumented/Unapproved Costs		1,357,402	14.17%
Non-compliance with law by grant and contract recipients		8,126,964	84.85%
Supplanting		- 0 -	0.00%
Redeployment		- 0 -	0.00%
Non-compliance with law by DOJ components		93,969	0.98%
Unnecessary or unreasonable expenditures		- 0 -	0.00%
Other		- 0 -	0.00%
Total audit reports pending final action during the period	271	<u>\$731,383,398</u>	
Undocumented/Unapproved Costs		49,747,377	6.80%
Non-compliance with law by grant and contract recipients		658,982,213	90.10%
Supplanting		9,145,338	1.25%
Redeployment		1,522,404	0.21%
Non-compliance with law by DOJ components		7,421,440	1.01%
Unnecessary or unreasonable expenditures		10,861	0.00%
Other		4,553,765	0.62%
Final Actions	75	<u>\$581,466,669</u>	
Collections/Recoveries		4,633,388	
Offsets & Property in Lieu of Cash		116,511	
Supporting documentation provided		5,091,663	
Brought into compliance		564,858,285	
Waived/Terminated		58,530	
Supplanting did not occur		- 0 -	
Questioned costs not sustained by DOJ management		6,708,292	
Audit reports needing final action as of March 31, 2009	148	<u>\$149,780,321</u>	

Final Action on Audits with Recommendations for Management Improvements for the Period October 1, 2008 to March 31, 2009		
	Number of Audit Reports	Number of Recommendations
Audit reports with management decisions on which final action had not been taken as of September 30, 2008	327	2,293
Audit reports on which management decisions were made during the period	103	364
Total audit reports pending final action during the period	430	2,657
Final Actions:		
--Recommendations implemented	98	503
--Recommendations that management concluded should not or could not be implemented or completed	24	51
Total number of actions taken	105 ¹	554
Audit reports needing final action as of March 31, 2009	327	2,105

¹“Total number of actions taken” is not the sum of “Recommendations implemented” and “Recommendations that management concluded could not be implemented or completed.” A single report may have recommendations that fall into both of these categories.

**Status of Audits with Management Decisions Reporting
Recommendations to Put Funds to Better Use
for the Period October 1, 2008 to March 31, 2009**

	Number of Audit Reports	Dollar Value	
		FBU Values Reported by the OIG	Management Position on Potential Savings
Open Audit Reports:			
Audit reports from previous reporting period for which final action had not been taken as of September 30, 2008	43	\$230,960,934	\$216,053,932
Audit reports on which management decisions were made on the report and recommendations to put funds to better use during the reporting period	0	-0-	-0-
Audit reports on which management decisions were made during the reporting period but a decision is still pending on the recommendations to put funds to better use	2	107,653	15,708
Total Open Audit Reports	45	231,068,587	216,069,640
Closed Audit Reports:			
Audit reports on which final action was completed during the reporting period	10		208,208,900
Audit reports that management concluded should/could not be implemented or completed	0		-0-
Total Closed Audit Reports	10		208,208,900
Audit reports for which final action had not been completed as of March 31, 2009	35		\$7,860,740