

**Final Action on Audits with Questioned Costs
for the Period October 1, 2009 to March 31, 2010**

	Number of Reports	Questioned Costs Classifications	Percent
Audit reports with management decisions on which final action had not been taken as of September 30, 2009	134	<u>\$ 86,832,994</u>	
Undocumented/Unapproved Costs		29,861,386	34.39%
Non-compliance with law by grant and contract recipients		35,929,183	41.38%
Supplanting		7,822,867	9.01%
Redeployment		1,333,974	1.54%
Non-compliance with law by DOJ components		7,421,440	8.55%
Unnecessary or unreasonable expenditures		4,431	0.01%
Other		4,459,713	5.14%
Audit reports on which management decisions were made during the period	33	<u>\$ 9,531,310</u>	
Undocumented/Unapproved Costs		4,214,573	44.22%
Non-compliance with law by grant and contract recipients		5,160,543	54.14%
Supplanting		109,029	1.22%
Redeployment		- 0 -	0.00%
Non-compliance with law by DOJ components		13,133	0.15%
Unnecessary or unreasonable expenditures		- 0 -	0.00%
Other		34,032	0.38%
Total audit reports pending final action during the period	167	<u>\$ 96,364,304</u>	
Undocumented/Unapproved Costs		34,075,959	35.36%
Non-compliance with law by grant and contract recipients		41,089,726	42.64%
Supplanting		7,931,896	8.23%
Redeployment		1,333,974	1.38%
Non-compliance with law by DOJ components		7,434,573	7.72%
Unnecessary or unreasonable expenditures		4,431	0.00%
Other		4,493,745	4.66%
Final Actions	43	<u>\$ 7,905,760</u>	
Collections/Recoveries		1,205,294	
Offsets & Property in Lieu of Cash		444,355	
Supporting documentation provided		1,300,547	
Brought into compliance		2,949,373	
Waived/Terminated		5,651	
Supplanting did not occur		335,256	
Questioned costs not sustained by DOJ management		1,665,284	
Audit reports needing final action as of March 31, 2010	124	<u>\$ 88,458,544</u>	

Final Action on Audits with Recommendations for Management Improvements for the Period October 1, 2009 to March 31, 2010		
	Number of Audit Reports	Number of Recommendations
Audit reports with management decisions on which final action had not been taken as of September 30, 2009	290	1,853
Audit reports on which management decisions were made during the period	77	267
Total audit reports pending final action during the period	367	2,120
Final Actions:		
--Recommendations implemented	95	357
--Recommendations that management concluded should not or could not be implemented or completed	15	23
Total number of actions taken	98 ¹	380
Audit reports needing final action as of March 31, 2010	269	1,740

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, 2009 to March 31, 2010**

	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, 2009	27	\$ 14,317,689	\$ 7,606,421
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	0	-0-	-0-
Total Open Audit Reports	27	14,317,689	7,606,421
Closed Audit Reports:			
Audit reports on which final action was completed during the reporting period	2		41,703
Audit reports that management concluded should/could not be implemented or completed	0		-0-
Total Closed Audit Reports	2		41,703
Audit reports for which final action had not been completed as of March 31, 2010	27		\$7,564,718