

**MANAGEMENT DECISIONS ON AUDIT REPORTS WITH QUESTIONED COSTS  
NOT IMPLEMENTED WITHIN ONE YEAR AS OF MARCH 31, 2011**

Report Number	Report Title	Questioned Costs	BASIS FOR QUESTIONED COSTS					
			Unsupported	Noncompliance	Supplanting	Redeployment	Unnecessary	Other
07-22	Office of Justice Programs National Law Enforcement and Corrections Technology Centers	697,005	472,069	224,936				
GR-30-96-013	United States Marshals Service Intergovernmental Service Agreement for Detention Facilities with Union County, New Jersey	4,224,365						4,224,365
GR-40-07-003	The Bureau of Prisons' Management of the Medical Services Contract with Medical Development International Butner, North Carolina Contract No. DJB10611-00	2,428,345	2,428,345					
GR-40-09-001	Use of Equitable Sharing Revenues by the Camden County, Georgia Sheriff's Office Woodbine, Georgia	707,927	200,937	506,990				
Various	19 COPS Grant Audit Reports 5 COPS Single Audit Act Reports	23,908,131	7,061,677	7,689,613	7,822,867	1,333,974		
Various	13 OJP Grant Audit Reports 14 OJP Single Audit Act Reports	18,069,721	5,626,265	12,317,041	109,029			17,386
Various	8 OVW Grant Audit Reports	1,669,255	884,986	784,269				
	<b>TOTAL</b>	\$51,704,749	\$16,674,279	\$21,522,849	\$7,931,896	\$1,333,974	\$0	\$4,241,751

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	PERCENT OF TOTAL	100%	32.25%	41.63%	15.34%	2.58%	0.00%	8.20%