

**Final Action on Audits with Questioned Costs
for the Period October 1, 2010 to March 31, 2011**

	Number of Reports	Questioned Costs Classifications	Percent
Audit reports with management decisions on which final action had not been taken as of September 30, 2010	116	<u>\$ 85,471,600</u>	
Undocumented/Unapproved Costs		29,325,012	34.31%
Non-compliance with law by grant and contract recipients		42,073,363	49.22%
Supplanting		7,931,896	9.28%
Redeployment		1,333,974	1.56%
Non-compliance with law by DOJ components		340,604	0.40%
Unnecessary or unreasonable expenditures		4,431	0.00%
Other		4,466,751	5.23%
Audit reports on which management decisions were made during the period	17	<u>\$ 8,730,380</u>	
Undocumented/Unapproved Costs		564,570	6.47%
Non-compliance with law by grant and contract recipients		4,165,691	47.71%
Supplanting		378,456	4.33%
Redeployment		- 0 -	0.00%
Non-compliance with law by DOJ components		-0-	0.00%
Unnecessary or unreasonable expenditures		- 0 -	0.00%
Other		3,637,831	41.67%
Total audit reports pending final action during the period	133	<u>\$ 94,201,980</u>	
Undocumented/Unapproved Costs		29,889,582	31.73%
Non-compliance with law by grant and contract recipients		46,239,054	49.09%
Supplanting		8,310,352	8.82%
Redeployment		1,333,974	1.42%
Non-compliance with law by DOJ components		340,604	0.36%
Unnecessary or unreasonable expenditures		-0-	0.00%
Other		8,104,582	8.60%
Final Actions	32	<u>\$ 23,286,017</u>	
Collections/Recoveries		506,873	
Offsets & Property in Lieu of Cash		5,687,425	
Supporting documentation provided		2,234,089	
Brought into compliance		2,653,664	
Waived/Terminated		1,996,600	
Supplanting did not occur		- 0 -	
Questioned costs not sustained by DOJ management		10,307,366	
Audit reports needing final action as of March 31, 2011	101	<u>\$ 70,241,598</u>	

Final Action on Audits with Recommendations for Management Improvements for the Period October 1, 2010 to March 31, 2011		
	Number of Audit Reports	Number of Recommendations
Audit reports with management decisions on which final action had not been taken as of September 30, 2010	270	1,881
Audit reports on which management decisions were made during the period	60	231
Total audit reports pending final action during the period	330	2,112
Final Actions:		
--Recommendations implemented	79	358
--Recommendations that management concluded should not or could not be implemented or completed	16	42
Total number of actions taken	85 ¹	400
Audit reports needing final action as of March 31, 2011	245	1,712

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, 2010 to September 30, 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, 2010	21	\$ 13,280,115	\$ 7,817,317
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	3,332,006	-0-
Total Open Audit Reports	23	16,612,121	7,817,317
Closed Audit Reports:			
Audit reports on which final action was completed during the reporting period	2		170,392
Audit reports that management concluded should/could not be implemented or completed	4		3,207,698
Total Closed Audit Reports	6		3,378,090
Audit reports for which final action had not been completed as of March 31, 2011	17		\$4,439,227