

**Final Action on Audits with Questioned Costs  
for the Period April 1, 2009 to September 30, 2009**

	Number of Reports	Questioned Costs Classifications	Percent
Audit reports with management decisions on which final action had not been taken as of March 31, 2009	145	<b><u>\$144,622,104</u></b>	
Undocumented/Unapproved Costs		44,271,735	30.61%
Non-compliance with law by grant and contract recipients		77,910,263	53.87%
Supplanting		9,046,586	6.26%
Redeployment		1,512,853	1.05%
Non-compliance with law by DOJ components		7,421,440	5.13%
Unnecessary or unreasonable expenditures		4,431	0.00%
Other		4,454,796	3.08%
Audit reports on which management decisions were made during the period	46	<b><u>\$ 11,618,425</u></b>	
Undocumented/Unapproved Costs		3,144,887	27.07%
Non-compliance with law by grant and contract recipients		8,447,801	72.71%
Supplanting		57	0.00%
Redeployment		- 0 -	0.00%
Non-compliance with law by DOJ components		20,763	0.18%
Unnecessary or unreasonable expenditures		- 0 -	0.00%
Other		4,917	0.04%
Total audit reports pending final action during the period	191	<b><u>\$156,240,529</u></b>	
Undocumented/Unapproved Costs		47,416,622	30.35%
Non-compliance with law by grant and contract recipients		86,358,064	55.27%
Supplanting		9,046,643	5.79%
Redeployment		1,512,853	0.97%
Non-compliance with law by DOJ components		7,442,203	4.76%
Unnecessary or unreasonable expenditures		4,431	0.00%
Other		4,459,713	2.85%
Final Actions	59	<b><u>\$ 64,221,440</u></b>	
Collections/Recoveries		2,754,435	
Offsets & Property in Lieu of Cash		66,929	
Supporting documentation provided		6,753,092	
Brought into compliance		54,250,740	
Waived/Terminated		196	
Supplanting did not occur		- 0 -	
Questioned costs not sustained by DOJ management		396,048	
Audit reports needing final action as of September 30, 2009	132	<b><u>\$ 84,977,887</u></b>	

<b>Final Action on Audits with Recommendations for Management Improvements for the Period April 1, 2009 to September 30, 2009</b>		
	Number of Audit Reports	Number of Recommendations
Audit reports with management decisions on which final action had not been taken as of March 31, 2009	335	2,097
Audit reports on which management decisions were made during the period	107	376
Total audit reports pending final action during the period	441	2,464
Final Actions:		
--Recommendations implemented	152	618
--Recommendations that management concluded should not or could not be implemented or completed	17	21
Total number of actions taken	156 <sup>1</sup>	639
Audit reports needing final action as of September 30, 2009	286	1,834

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<sup>1</sup>“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 April 1, 2009 to September 30, 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 March 31, 2009	34	\$ 15,223,039	\$ 7,783,960
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	172,184	154,684
<b>Total Open Audit Reports</b>	<b>36</b>	<b>15,395,223</b>	<b>7,938,644</b>
Closed Audit Reports:			
Audit reports on which final action was completed during the reporting period	9		373,473
Audit reports that management concluded should/could not be implemented or completed	1		-0-
<b>Total Closed Audit Reports</b>	<b>9<sup>2</sup></b>		<b>208,208,900</b>
Audit reports for which final action had not been completed as of September 30, 2009	27		\$7,860,740

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<sup>2</sup>Several audit reports had more than one recommendation to put funds to better use; therefore, this total does not represent the total of the preceding figures in this column.