

**MANAGEMENT DECISIONS ON AUDIT REPORTS WITH QUESTIONED COSTS  
NOT IMPLEMENTED WITHIN ONE YEAR AS OF SEPTEMBER 30, 2010**

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				
GR-80-97-017	United States Marshals Service Intergovernmental Service Agreement for Detention Services with Torrance County, New Mexico	619,795	2,293	617,502				

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GR-90-98-001	United States Marshals Service Intergovernmental Service Agreement for Detention Services with Pinal County, Arizona at the Corrections Corporation of America's Central Arizona Detention Facility	3,705,391		3,705,391					
Various	21 COPS Grant Audit Reports 2 COPS Single Audit Act Reports	25,471,710	7,280,777	9,034,092	7,822,867	1,333,974			
Various	18 OJP Grant Audit Reports 18 OJP Single Audit Act Reports	20,653,951	6,171,005	14,465,560					17,386
Various	5 OVW Grant Audit Reports	169,685	126,358	43,327					
	<b>TOTAL</b>	\$58,678,174	\$16,681,784	\$28,597,798	\$7,822,867	\$1,333,974	\$0		\$4,241,751
	<b>PERCENT OF TOTAL</b>	100%	28.43%	48.74%	13.33%	2.27%	0.00%		7.23%