

**Final Action on Audits with Questioned Costs
for the Period April 1, 2010 to September 30, 2010**

	Number of Reports	Questioned Costs Classifications	Percent
Audit reports with management decisions on which final action had not been taken as of March 31, 2010	123	<u>\$ 76,861,804</u>	
Undocumented/Unapproved Costs		27,928,660	36.34%
Non-compliance with law by grant and contract recipients		35,046,456	45.60%
Supplanting		7,931,896	10.32%
Redeployment		1,333,974	1.54%
Non-compliance with law by DOJ components		340,604	0.44%
Unnecessary or unreasonable expenditures		4,431	0.01%
Other		4,275,783	5.56%
Audit reports on which management decisions were made during the period	30	<u>\$ 21,572,545</u>	
Undocumented/Unapproved Costs		9,286,135	43.05%
Non-compliance with law by grant and contract recipients		12,061,410	55.91%
Supplanting		- 0 -	0.00%
Redeployment		- 0 -	0.00%
Non-compliance with law by DOJ components		-0-	0.00%
Unnecessary or unreasonable expenditures		- 0 -	0.00%
Other		225,000	1.04%
Total audit reports pending final action during the period	153	<u>\$ 98,434,349</u>	
Undocumented/Unapproved Costs		37,214,795	37.81%
Non-compliance with law by grant and contract recipients		47,107,866	47.86%
Supplanting		7,931,896	8.06%
Redeployment		1,333,974	1.36%
Non-compliance with law by DOJ components		340,604	0.35%
Unnecessary or unreasonable expenditures		4,431	0.00%
Other		4,500,783	4.57%
Final Actions	35	<u>\$ 11,423,569</u>	
Collections/Recoveries		330,231	
Offsets & Property in Lieu of Cash		63,291	
Supporting documentation provided		2,623,156	
Brought into compliance		2,551,418	
Waived/Terminated		3,579,422	
Supplanting did not occur		- 0 -	
Questioned costs not sustained by DOJ management		2,276,051	
Audit reports needing final action as of September 30, 2010	118	<u>\$ 87,010,780</u>	

Final Action on Audits with Recommendations for Management Improvements for the Period April 1, 2010 to September 30, 2010		
	Number of Audit Reports	Number of Recommendations
Audit reports with management decisions on which final action had not been taken as of March 31, 2010	261	1,641
Audit reports on which management decisions were made during the period	85	527
Total audit reports pending final action during the period	346	2,168
Final Actions:		
--Recommendations implemented	77	294
--Recommendations that management concluded should not or could not be implemented or completed	8	13
Total number of actions taken	78 ¹	307
Audit reports needing final action as of September 30, 2010	268	1,861

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 April 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 March 31, 2010	24	\$ 13,275,986	\$ 7,564,718
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	3	474,051	356,754
Total Open Audit Reports	27	13,750,037	7,921,472
Closed Audit Reports:			
Audit reports on which final action was completed during the reporting period	5		62,833
Audit reports that management concluded should/could not be implemented or completed	1		-0-
Total Closed Audit Reports	5²		62,833
Audit reports for which final action had not been completed as of September 30, 2010	22		\$7,564,71

²This total represents the total number of audit reports for which final action was completed during the reporting period; it does not represent the sum of the two preceding figures.