

**Final Action on Audits with Questioned Costs  
for the Period October 1, 2007 to March 31, 2008**

	Number of Reports	Questioned Costs Classifications	Percent
Audit reports with management decisions on which final action had not been taken as of September 30, 2007	154	<b><u>\$700,335,621</u></b>	
Undocumented/Unapproved Costs		47,071,502	6.72%
Non-compliance with law by grant and contract recipients		625,202,825	89.27%
Supplanting		11,688,027	1.67%
Redeployment		4,452,098	0.64%
Non-compliance with law by DOJ components		7,347,159	1.05%
Unnecessary or unreasonable expenditures		4,431	0.00%
Other		4,569,579	0.65%
Audit reports on which management decisions were made during the period	34	<b><u>\$ 26,781,438</u></b>	
Undocumented/Unapproved Costs		6,519,738	24.34%
Non-compliance with law by grant and contract recipients		16,294,627	60.84%
Supplanting		3,960,643	14.79%
Redeployment		- 0 -	0.00%
Non-compliance with law by DOJ components		- 0 -	0.00%
Unnecessary or unreasonable expenditures		6,430	0.03%
Other		- 0 -	0.00%
Total audit reports pending final action during the period	188	<b><u>\$727,117,059</u></b>	
Undocumented/Unapproved Costs		53,591,240	7.37%
Non-compliance with law by grant and contract recipients		641,497,452	88.23%
Supplanting		15,648,670	2.15%
Redeployment		4,452,098	0.61%
Non-compliance with law by DOJ components		7,347,159	1.01%
Unnecessary or unreasonable expenditures		10,861	0.00%
Other		4,569,579	0.63%
Final Actions	30	<b><u>\$ 13,534,548</u></b>	
Collections/Recoveries		642,738	
Offsets & Property in Lieu of Cash		- 0 -	
Supporting documentation provided		3,211,105	
Brought into compliance		6,602,016	
Waived/Terminated		990,484	
Supplanting did not occur		- 0 -	
Questioned costs not sustained by DOJ management		2,088,205	
Audit reports needing final action as of March 31, 2008	158	<b><u>\$713,582,511</u></b>	

<b>Final Action on Audits with Recommendations for Management Improvements for the Period October 1, 2007 to March 31, 2008</b>		
	Number of Audit Reports	Number of Recommendations
Audit reports with management decisions on which final action had not been taken as of September 30, 2007	324	2,411
Audit reports on which management decisions were made during the period	79	375
Total audit reports pending final action during the period	403	2,786
Final Actions:		
--Recommendations implemented	99	439
--Recommendations that management concluded should not or could not be implemented or completed	23	79
Total number of actions taken	102 <sup>1</sup>	518
Audit reports needing final action as of March 31, 2008	301	2,268

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<sup>1</sup>This figure reflects the total number of audit reports for which final action was taken during the reporting period. The Department took multiple actions on several audit reports; thus, this total does not represent the sum of the two preceding figures.

**Status of Audits with Management Decisions Reporting  
Recommendations to Put Funds to Better Use  
for the Period October 1, 2007 to March 31, 2008**

	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, 2007	35	\$200,336,199	\$100,568,099
Audit reports on which management decisions were made on the report and recommendations to put funds to better use during the reporting period	2	174,807	134,954
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	0	-0-	-0-
<b>Total Open Audit Reports</b>	<b>37</b>	<b>200,511,006</b>	<b>100,703,053</b>
Closed Audit Reports:			
Audit reports on which final action was completed during the reporting period	2		264,380
Audit reports that management concluded should/could not be implemented or completed	-0-		-0-
<b>Total Closed Audit Reports</b>	<b>2</b>		<b>264,380</b>
Audit reports for which final action had not been completed as of March 31, 2008	35		\$100,438,673