

**Final Action on Audits with Questioned Costs  
for the Period October 1, 2006 to March 31, 2007**

	Number of Reports	Questioned Costs Classifications	Percent
Audit reports with management decisions on which final action had not been taken as of September 30, 2006	183	<b><u>\$175,113,421</u></b>	
Undocumented/Unapproved Costs		48,124,449	27.48%
Non-compliance with law by grant and contract recipients		93,155,433	53.20%
Supplanting		14,000,016	7.99%
Redeployment		7,101,776	4.06%
Non-compliance with law by DOJ components		7,327,471	4.18%
Unnecessary or unreasonable expenditures		5,273	0.01%
Other		5,399,003	3.08%
Audit reports on which management decisions were made during the period	22	<b><u>\$ 6,184,184</u></b>	
Undocumented/Unapproved Costs		1,940,126	31.37%
Non-compliance with law by grant and contract recipients		3,187,906	51.55%
Supplanting		784,047	12.68%
Redeployment		- 0 -	0.00%
Non-compliance with law by DOJ components		252,232	4.08%
Unnecessary or unreasonable expenditures		- 0 -	0.00%
Other		19,873	0.32%
Total audit reports pending final action during the period	205	<b><u>\$181,297,605</u></b>	
Undocumented/Unapproved Costs		50,064,575	27.61%
Non-compliance with law by grant and contract recipients		96,343,339	53.14%
Supplanting		14,784,063	8.15%
Redeployment		7,101,776	3.92%
Non-compliance with law by DOJ components		7,579,703	4.18%
Unnecessary or unreasonable expenditures		5,273	0.00%
Other		5,418,876	2.99%
Final Actions	31	<b><u>\$ 13,909,926</u></b>	
Collections/Recoveries		411,943	
Offsets & Property in Lieu of Cash		475,884	
Supporting documentation provided		2,359,556	
Brought into compliance		2,744,451	
Waived/Terminated		1,446,037	
Supplanting did not occur		8,993	
Questioned costs not sustained by DOJ management		6,463,062	
Audit reports needing final action as of March 31, 2007	174	<b><u>\$167,387,679</u></b>	

<b>Final Action on Audits with Recommendations for Management Improvements for the Period October 1, 2006 to March 31, 2007</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, 2006	385	2,528
Audit reports on which management decisions were made during the period	91	415
Total audit reports pending final action during the period	476	2,943
Final Actions:		
--Recommendations implemented	101	391
--Recommendations that management concluded should not or could not be implemented or completed	20	47
Total number of actions taken	110 <sup>1</sup>	438
Audit reports needing final action as of March 31, 2007	366	2,505

---

<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, 2006 to March 31, 2007**

	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, 2006	54	\$79,683,072	\$6,229,477
Audit reports on which management decisions were made on the report and recommendations to put funds to better use during the reporting period	3	773,374	175,909
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	1	597,465	-0-
<b>Total Open Audit Reports</b>	<b>58</b>	<b>81,053,911</b>	<b>6,405,386</b>
Closed Audit Reports:			
Audit reports on which final action was completed during the reporting period	10		984,189
Audit reports that management concluded should/could not be implemented or completed	2		-0-
<b>Total Closed Audit Reports</b>	<b>11<sup>2</sup></b>		<b>984,189</b>
Audit reports for which final action had not been completed as of March 31, 2007	47		\$5,421,197

---

<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.