

**MANAGEMENT DECISIONS ON AUDIT REPORTS WITH QUESTIONED COSTS
NOT IMPLEMENTED WITHIN ONE YEAR AS OF SEPTEMBER 30, 2006**

Report Number	Title	Questioned Costs	BASIS FOR QUESTIONED COSTS					
			Unsupported	Noncompliance	Supplanting	Redeployment	Unnecessary	Other
04-14	United States Marshals Service's Prisoner Medical Care	\$7,211,411		7,000,000				211,411
05-18	Administration of Department of Justice Grants Awarded to Native American and Alaska Native Tribal Governments	6,993,719		6,993,719				
05-28	The United States Marshals Service's Cooperative Agreement Program	990,119	990,119					
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-40-04-008	Use of Equitable Sharing Revenues by the Villa Rica, Georgia Police Department	605,158	548,059	57,099				
GR-50-98-012	Use of Department of Justice Funds by Calumet Park, Illinois Police Department	82,098	12,633	31,965				37,500
GR-60-05-012	Office on Violence Against Women Grant Awarded to the Legal Aid of Nebraska, Omaha, Nebraska	1,277,909	1,031,132	246,777				

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GR-70-04-009	Audit of Correctional Medical Services' Compliance with the Federal Bureau of Prisons' Contract J21451c-009	9,321,106		9,321,106				
GR-70-05-007	Use of Equitable Sharing Assets by the Police Department of the City of Albany, New York	56,096	40,109	15,987				
GR-80-97-017	United States Marshals Service Intergovernmental Service Agreement for Detention Services with Tarrant County, New Mexico	619,795	2,293	617,502				
GR-80-05-008	Stop Violence Against Women Formula Grant Awarded to the State of Texas, Office of the Governor, Criminal Justice	2,195,627	2,195,627					
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	45 COPS Grantee Audit Reports 5 COPS Single Audit Act Reports	38,651,140	11,742,596	13,048,281	9,096,986	4,763,277		

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Various	34 OJP Grantee Audit Reports 15 OJP Single Audit Act Reports	41,175,248	17,766,162	22,509,112				899,974
	TOTAL	\$ 117,109,182	\$ 34,328,730	\$ 63,546,939	\$ 9,096,986	\$ 4,763,277	\$	\$ 5,373,250
	PERCENT OF TOTAL	100%	29.31%	54.26%	7.77%	4.07%	0.00%	4.59%