

**Final Action on Audits with Questioned Costs  
for the Period April 1, 2008 to September 30, 2008**

	Number of Reports	Questioned Costs Classifications	Percent
Audit reports with management decisions on which final action had not been taken as of March 31, 2008	155	<b><u>\$714,056,960</u></b>	
Undocumented/Unapproved Costs		47,706,133	6.68%
Non-compliance with law by grant and contract recipients		634,610,919 <sup>1</sup>	88.87%
Supplanting		15,537,494	2.18%
Redeployment		4,303,221	0.60%
Non-compliance with law by DOJ components		7,327,471	1.03%
Unnecessary or unreasonable expenditures		10,861	0.00%
Other		4,560,861	0.64%
Audit reports on which management decisions were made during the period	37	<b><u>\$ 23,607,795</u></b>	
Undocumented/Unapproved Costs		2,428,099	10.29%
Non-compliance with law by grant and contract recipients		21,014,064	89.01%
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		165,632	0.70%
Total audit reports pending final action during the period	192	<b><u>\$737,664,755</u></b>	
Undocumented/Unapproved Costs		50,134,232	6.80%
Non-compliance with law by grant and contract recipients		655,624,983	88.88%
Supplanting		15,537,494	2.11%
Redeployment		4,303,221	0.58%
Non-compliance with law by DOJ components		7,327,471	0.99%
Unnecessary or unreasonable expenditures		10,861	0.00%
Other		4,726,493	0.64%
Final Actions	44	<b><u>\$ 17,405,438</u></b>	
Collections/Recoveries		308,085	
Offsets & Property in Lieu of Cash		49,699	
Supporting documentation provided		1,839,101	
Brought into compliance		13,817,363	
Waived/Terminated		3,517	
Supplanting did not occur		274,390	
Questioned costs not sustained by DOJ management		1,113,283	
Audit reports needing final action as of September 30, 2008	148	<b><u>\$720,259,317</u></b>	

<sup>1</sup> Of this total, \$554,721,453 comes from a single audit report. The Department of Justice already resolved \$517,534,642 of the questioned costs in that report and the Inspector General, accordingly, reduced its calculation of the questioned costs. Department management will resolve the remaining \$37,177,812 using the same method. However, law requires that the total questioned costs be included in this Semiannual Management Report until management and the Inspector General resolve **all** open recommendations of an audit report.

<b>Final Action on Audits with Recommendations for Management Improvements for the Period April 1, 2008 to September 30, 2008</b>		
	Number of Audit Reports	Number of Recommendations
Audit reports with management decisions on which final action had not been taken as of March 31, 2008	305	2,316
Audit reports on which management decisions were made during the period	120	327
Total audit reports pending final action during the period	425	2,643
Final Actions:		
--Recommendations implemented	99	406
--Recommendations that management concluded should not or could not be implemented or completed	7	7
Total number of actions taken	100 <sup>2</sup>	413
Audit reports needing final action as of September 30, 2008	325	2,230

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<sup>2</sup> "Total number of actions taken" is not the sum of "Recommendations implemented" and "Recommendations that management concluded should not or 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, 2008 to September 30, 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 March 31, 2008	47	\$73,589,425	\$19,841,557
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	0	-0-	-0-
<b>Total Open Audit Reports</b>	<b>47</b>	<b>73,589,425</b>	<b>19,841,557</b>
Closed Audit Reports:			
Audit reports on which final action was completed during the reporting period	3		1,317,621
Audit reports that management concluded should/could not be implemented or completed	3		-0-
<b>Total Closed Audit Reports</b>	<b>6</b>		<b>1,317,621</b>
Audit reports for which final action had not been completed as of September 30, 2008	41		\$18,523,936