

**Final Action on Audits with Questioned Costs  
for the Period April 1, 2007 to September 30, 2007**

	Number of Reports	Questioned Costs Classifications	Percent
Audit reports with management decisions on which final action had not been taken as of March 31, 2007	144	<b><u>\$140,702,341</u></b>	
Undocumented/Unapproved Costs		41,065,291	29.19%
Non-compliance with law by grant and contract recipients		68,814,038	48.91%
Supplanting		12,812,894	9.11%
Redeployment		6,097,251	4.33%
Non-compliance with law by DOJ components		7,347,159	5.22%
Unnecessary or unreasonable expenditures		4,431	0.00%
Other		4,561,277	3.24%
Audit reports on which management decisions were made during the period	44	<b><u>\$ 577,795,708</u></b>	
Undocumented/Unapproved Costs		11,188,227	1.94%
Non-compliance with law by grant and contract recipients		566,099,333	97.98%
Supplanting		64,848	0.01%
Redeployment		299,625	0.05%
Non-compliance with law by DOJ components		88,352	0.02%
Unnecessary or unreasonable expenditures		- 0 -	0.00%
Other		55,323	0.00%
Total audit reports pending final action during the period	188	<b><u>\$718,498,049</u></b>	
Undocumented/Unapproved Costs		52,253,518	7.27%
Non-compliance with law by grant and contract recipients		634,913,371	88.37%
Supplanting		12,877,742	1.79%
Redeployment		6,396,876	0.89%
Non-compliance with law by DOJ components		7,435,511	1.04%
Unnecessary or unreasonable expenditures		4,431	0.00%
Other		4,616,600	0.64%
Final Actions	36	<b><u>\$ 10,817,602</u></b>	
Collections/Recoveries		444,610	
Offsets & Property in Lieu of Cash		298,051	
Supporting documentation provided		5,938,586	
Brought into compliance		2,972,038	
Waived/Terminated		122	
Supplanting did not occur		10,036	
Questioned costs not sustained by DOJ management		1,072,061	
Audit reports needing final action as of September 30, 2007	152	<b><u>\$707,680,447</u></b>	

<b>Final Action on Audits with Recommendations for Management Improvements for the Period April 1, 2007 to September 30, 2007</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, 2007	288	2,254
Audit reports on which management decisions were made during the period	129	499
Total audit reports pending final action during the period	417	2,753
Final Actions:		
--Recommendations implemented	96	398
--Recommendations that management concluded should not or could not be implemented or completed	17	27
Total number of actions taken	99 <sup>1</sup>	425
Audit reports needing final action as of September 30, 2007	318	2,328

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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 April 1, 2007 to September 30, 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 March 31, 2007	42	\$33,739,460	\$12,122,863
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>42</b>	<b>33,739,460</b>	<b>12,122,863</b>
Closed Audit Reports:			
Audit reports on which final action was completed during the reporting period	10		3,641,848
Audit reports that management concluded should/could not be implemented or completed	1		-0-
<b>Total Closed Audit Reports</b>	<b>11</b>		<b>3,641,848</b>
Audit reports for which final action had not been completed as of September 30, 2007	31		\$8,481,015