

A Progress Report to the President • Fiscal Year 2009

Table IV: Management Decisions on Audits with Questioned Costs

NOTE: Those OIGs who report total DCAA results in the "Questioned Costs" category on Table III should also report the corresponding DCAA results in the appropriate column(s) below.

AGENCY	Donor Value of Recommendations that had No Management Decision as of the Start of FY 2009	Dollar Value of Recommendations Issued in FY 2009 <small>(This Amt. Should equal the amount in Column D of Table III; if not, please footnote)</small>	Dollar Value of Recommendations Agreed to by Management	Dollar Value of Recommendations Not Agreed to by Management	Dollar Value of Recommendations that had No Management Decision as of the End of FY 2009 <small>This Amt. should be the sum of (B+C-D-E); if not, please footnote</small>	FOOTNOTE
AID	31488541	168109569	23758045	39695004	136145061	Includes a \$1,010,943 downward adjustment on a canceled recommendation during the period (1) Beginning balance adjusted (by \$1,536,060) due to change in MD from FPTBU to QC (2) Reflects a variance of \$329,170 between beginning end ending balances - inclusion of excess amounts at MD
USDA	21678057	221427923	3665736	1961581	237807833	
Amtrak	1064316	105156181	79650068	2605814	504615	
ARC	351875	0	0	351875	0	
AOC	0	0	0	0	0	
USCP	2516000	193000	8000	0	2701000	
CIA	0	0	0	0	0	
DOC	23027932	10773854	1225637	4460857	28115092	Resolution resulted in values greater than the original recommendations.
CFTC	0	0	0	0	0	
CPSC	0	0	0	0	0	
CNCS	807126	1182077	666631	246264	1076308	
CFB	171163	387561	59506	13665	485553	
DOD	5139870000	1425592000	1186337000	395017000	4984108000	
DENA	0	0	0	0	0	
ED	818083344	89201541	19477092	1777018	886030775	Questioned Costs includes Unsupported Costs.
EAC	6308350	3006934	6308350	0	3006934	
DOE	11061929	76666147	308436	1918674	85500966	
EPA	21910000	14815378	3988000	2788000	29949378	
EEOC	0	0	0	0	0	
EX-IM	0	0	0	0	0	

FCA	0	0	0	0	0	0	0	0
FCC	0	17301019	17301019	0	0	0	0	0
FDIC	0	0	0	0	0	0	0	0
FEC	0	0	0	0	0	0	0	0
FHFA	0	0	0	0	0	0	0	0
FLRA	0	0	0	0	0	0	0	0
FMC	0	0	0	0	0	0	0	0
FRB	0	0	0	0	0	0	0	0
FTC	0	0	0	0	0	0	0	0
GAO	0	0	0	0	0	0	0	0
GSA	2741689	30592218	11637116	0	0	21696791	0	0
GPO	0	0	0	0	0	0	0	0
HHS	1316362000	725213000	492443000	140397000	1408735000			
DHS	421452820	156718202	58998804	7189501	511974717			
HUD	110548000	371370000	314584000	9355000	157979000			
DOI	15011564	1060293	1401934	1923363	12748560			
ITC	0	0	0	0	0			
DOJ	7029192	20576730	21909636	0	5696286			
DOL	14706467	14718465	5421911	7980902	16022119			
LSC	0	582025	0	0	582025			
LOC	0	0	0	0	0			
NASA	259579000	35972200	24407200	14207000	256937000			
NARA	0	0	0	0	0			
NCUA	0	0	0	0	0			

Note 1: Balance at the beginning of the fiscal year was revised to reflect adjustments to prior period recommendations. Note 2: Information presented includes questioned costs that were identified by non-Federal auditors of State and local governments, colleges and universities, and nonprofit organizations receiving Federal awards conducted in accordance with OMB Circular A-133. By law, OIG is responsible for ensuring that work performed by these non-federal auditors complies with Federal audit standards; accordingly, the OIG tracks, resolves, and reports on recommendations in these audits.

Due to rounding of figures for reporting and balancing within our tables, the values at the beginning of the cycle this period shows as \$110,548,000 and FY08 was reported with an ending balance of \$110,549,000.

As of '09, excluding Single Audit figures from Questioned Costs. Breakout of adjustments shown in separate document.

NEA	4036579	78100	4003319	33280	78100	Cost questioned at grantee; given time to document costs
NEH	100000	400960	137213	0	363747	
NLRB	0	0	0	0	0	Beginning Value includes \$64,730 adjustment in Mar-09 SA report to Congress
NSF	67801621	7567542	5440544	7543906	62384713	
NRC	53004	0	53004	0	0	
ODNI	0	21000000	0	0	21000000	
OPM	34264863	48546260	73860300	-1625671	10576494	The negative amount of <\$1,625,671> represents the net of allowed costs, which includes overpayments and underpayments to insurance carriers. Underpayments exceeded overpayments.
PC	0	232947	232947	0	0	
PBGC	2159960	0	128319	1344681	686960	
PRC	0	12664	12664	0	0	
USPS	17024975	1424258854	1282225237	143948609	5109983	
RRB	0	0	0	0	0	
SEC	5604	30931	619	5904	30312	
SBA	1216003	6734994	5437497	923759	1589731	
SI	189563	93783	0	93783	189563	
SSA	1327088923	3124063484	1550212948	1222073993	1678865466	
SIGAR	0	0	0	0	0	
SIGIR	0	4070000	0	0	4070000	
SIGTARP	0	0	0	0	0	
DOS	2112000	56039000	20000	55142000	31364000	errors in previous SARs.
TVA	110429	7969331	3627354	542466	3909940	
DOT	29249000	53003000	15362000	12866000	54224000	
Treasury	0	1584151	588794	0	995367	
TIGTA	165010697	1275135	588302	175618	165521912	
VA	0	909214214	909214214	0	0	
TOTALS	\$9,876,192,586	\$9,198,791,667	\$6,134,700,568	\$2,098,226,536	\$10,828,761,301	