

**Management Decisions Made on OIG External Audit Reports  
for the Six-Month Period Ended March 31, 2026**

|  | Number of Reports | Dollar Value |
|--|-------------------|--------------|
| A. Audit reports pending management decisions at the beginning of the period                             |                   |              |
| (1) Questioned Costs   | 1                 | \$105,291    |
| (2) Funds Put to Better Use  | 0                 | \$0          |
| B. Audit reports issued during the reporting period  |                   |              |
| (1) Questioned Costs   | 1                 | \$121,981    |
| (2) Funds Put to Better Use  | 0                 | \$0          |
| C. Total audit reports pending management decisions this reporting period (A+B)                          | 2                 | \$227,272    |
| D. Audit reports for which a management decision was made during the reporting period (Disallowed Costs) |                   |              |
| (1) Questioned Costs   | 0                 | \$0          |
| (a) Disallowed Costs   |                   | \$0          |
| (b) Allowed Costs  |                   | \$0          |
| (2) Funds Put to Better Use  | 0                 | n/a          |
| E. Audit reports pending management decisions at the end of the period                                   |                   |              |
| (1) Questioned Costs   | 2                 | \$227,272    |
| (2) Funds Put to Better Use  | 0                 | \$0          |
| F. Total Reports (D+E)   | 2                 | \$227,272    |

**Final Actions Taken on Audits with Management Decisions  
for the Six-Month Period Ended March 31, 2026**

|   | Number of<br>Recommendations | Dollar Value |
|---|------------------------------|--------------|
| A. Audit reports with management decisions on which final action had not been taken at the beginning of the period  | 41                           | \$491,877    |
| B. Audit reports on which management decisions were made during the period  | 0                            | \$0          |
| C. Total audit reports pending final action during this period (Total A+B)  | 41                           | \$491,877    |
| D. Audit reports on which final action was taken during this period for current and prior period audit reports  | 29                           | \$278,178    |
| (1) Recoveries  |                              |              |
| a) Collection and Offset  |                              | \$278,178    |
| b) Amount uncollectible   |                              |              |
| (2) Write-offs  |                              |              |
| (3) Implemented Recommendations   | 29                           |              |
| E. Audit reports needing final action at the end of the reporting period and unimplemented recommendations (C-D) <b>See detailed table for explanations why final actions are not complete.</b> | 12                           | \$213,699    |
| F. Total (D+E)  | 41                           | \$491,877    |