

Table 1
List of Reports: Audit and Evaluations

Audit/ Evaluation Number	Title	Date Issued
470	Review of the Commission's Processes for Selecting Investment Advisers and Investment Companies for Examination	Nov 19, 2009
477	Management Alert - Data Security Vulnerabilities	Mar 1, 2010
460	Management and Oversight of Interagency Acquisition Agreements at the SEC	Mar 26, 2010
466	Assessment of the SEC Information Technology Investment Process	Mar 26, 2010
472	2009 FISMA Executive Summary Report	Mar 26, 2010
475	Evaluation of the SEC Privacy Program	Mar 26, 2010
476	Evaluation of the SEC Encryption Program	Mar 26, 2010
474	Assessment of the SEC's Bounty Program	Mar 29, 2010

Table 2**Reports Issued With Costs Questioned
or Funds Put To Better Use (Including Disallowed Costs)**

	Number of Reports	Value
A. Reports Issued Prior To This Period		
For which no management decision had been made on any issue at the commencement of the reporting period	3	\$416,550
For which some decisions had been made on some issues at the commencement of the reporting period	1	\$129,336
B. Reports Issued During This Period	1	\$6,945,831
Total of Categories A and B	5	\$7,491,717
C. For which final management decisions were made during this period	2	\$515,574
D. For which no management decisions were made during this period	3	\$6,976,143
E. For which management decisions were made on some issues during this period	0	\$0
Total of Categories C, D, and E	5	\$7,491,717

Table 3		
Reports With Recommendations on Which		
Corrective Action Has Not Been Completed		
Recommendations Open 180 Days Or More		
Audit/Inspection/Evaluation/ or Investigation # and Title	Issue Date	Summary of Recommendation
412 - Oversight of the Public Company Accounting Oversight Board (PCAOB)	9/28/2006	Develop procedures for several PCAOB oversight issues.
428 - Electronic Documents Program	7/25/2007	Issue program guidance.
		Develop written procedures for loading data work from the regional offices.
		*Consider a larger forensics lab.
430 - Contract Ratifications	9/25/2007	*Reevaluate procurement in the regional offices.
		Develop procurement procedures and provide training for the regional offices.
433 - Corporation Finance Referrals	9/30/2008	*Develop a centralized tracking system for Divisions of Enforcement and Corporation Finance staff regarding non-delinquent filer referrals.
438 - Self-Regulatory Organization Rule Filing Process	3/31/2008	Enhance the Self-Regulatory Organization Rule Tracking System by identifying comment letters, improving speed, retaining proposed rule changes in inbox, and ensuring upload of all comment letters.
439 - Student Loan Program	3/27/2008	In consultation with the Union, develop a detailed distribution plan.
442 - Enterprise Architecture (EA) Assessment	3/31/2008	Develop EA metrics to assess or track the SEC's performance in implementing, and tracking performance of, the SEC's Federal EA program.
		Through the Information Technology Capital Planning and Investment Control Board, require periodic reports on EA progress overall, including specifically how EA can help to make strategic purchasing decisions.
446A - SEC's Oversight of Bear Stearns and Related Entities: Consolidated-Supervised Entity (CSE) Program	9/25/2008	Require compliance with existing rule requiring external auditors to review the CSE firms' risk management control systems, or seek Commission approval for deviation from this requirement.
		*Develop internal guidelines for timely Corporation Finance (CF) filing reviews, and track and monitor compliance with these guidelines.
		Establish a policy outlining when firms are expected to respond substantively to issues raised in CF comment letters, and track and monitor compliance with this policy.
446B - SEC's Oversight of Bear Stearns and Related Entities: Broker-Dealer Risk Assessment (BDRA) Program	9/25/2008	Establish a timeframe to update and finalize rules 17h-1T and 17h-2T within six months.
		Ensure the BDRA system includes financial information, staff notes and other written documentation and is used to generate management reports.
		Resolve technological problems with the BDRA system.
448 - 2008 Sensitive Payments	3/27/2009	*Keep an account of prohibited gifts that are returned of which the Ethics Office has knowledge.
450 - Practices Related to Naked Short Selling Complaints and Referrals	3/8/2009	Develop written in-depth triage analysis steps for naked short selling complaints.
		Revise written guidance to Enforcement Complaint Center (ECC) staff to ensure proper scrutiny and referral of naked short selling complaints.

Audit/Inspection/Evaluation/ or Investigation # and Title	Issue Date	Summary of Recommendation
		Add naked short selling to categories of complaints on public webpage and develop tailored online complaint form.
		Improve analytical capabilities of the ECC's e-mail complaint system.
		Improve CTR database to include additional information about and better track complaints.
		Ensure the Office of Internet Enforcement updates and resumes using previous complaint referral tracking system or develops a new system.
452 - Enforcement's Disgorgement Waivers	2/3/2009	Ensure staff comply with procedures and consider payment plans and partial waivers.
		Ensure the review of financial information for accuracy prior to recommending a disgorgement waiver.
		Clarify policies and procedures regarding when supporting documentation should be obtained and retained.
		Ensure sworn financial statements from defendants/respondents who request disgorgement waivers are retained, signed and notarized.
		Ensure checklist for disgorgement waiver cases is retained and signed by supervisor.
		Ensure documentation is retained in case files and compliance with procedures for obtaining tax returns.
		Ensure public database searches are performed for all defendants/respondents.
		Ensure staff attorneys receive periodic formal training in disgorgement waiver process.
454 - The Division of Enforcement's Draft Policies and Procedures Governing the Selection of Receivers, Fund Administrators, Independent Distribution Consultants, Tax Administrators and Independent Consultants	9/16/2008	Revise policy on the selection of receivers and independent consultants to address actual and apparent conflicts of interest and provide guidance to staff.
		Determine whether any time limit should be placed on a request for conflict of interest or background information, or whether that information should be requested for more than five years.
		Include in the attachment to the policy the applicant's certification that the information provided is complete and truthful and that the applicant understands the consequences for providing false information.
455 - Attorney Annual Certification of Bar Membership	9/9/2008	Require all SEC attorneys to certify annually that they are active bar members and to acknowledge that their failure to maintain active bar membership may result in referral to the appropriate authorities and/or disciplinary action.
456 - Public Transportation Benefit Program	3/27/2009	Implement additional management controls over regional office program operations.
458 - SEC Oversight of Nationally Recognized Statistical Rating Organizations (NRSROs)	8/27/2009	Ensure that all significant issues identified in the application review process are resolved before recommending that a credit rating agency be registered as an NRSRO.
		Evaluate whether action should be taken regarding the credit rating agency that was granted NRSRO registration despite numerous significant problems identified with its application.
		Ensure that all pending issues identified during the application process involving the credit rating agencies that the SEC approved as NRSROs are resolved within six months of the date of this OIG report.

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		Develop measures for determining whether subscriber fees charged by the credit rating agencies are reasonable.
		Request guidance from the Office of General Counsel regarding the types of deficiencies that should prompt the Division of Trading and Markets to seek consent from the applicant to waive the 90-day statutory time period for granting registration as an NRSRO or recommend instituting procedures to determine whether registration should be denied.
		Take appropriate actions to inform NRSROs about the Commission's expectations regarding their compliance officers.
		Ensure that Commission orders are sought in response to requests from NRSROs for extensions of time when required by statute or Commission rules.
		Ensure that credit rating agencies applying for designation as NRSROs and firms that have registered as NRSROs comply with the Commission's rules and requirements regarding filing and certification of financial information.
		Review the OIG findings on conducting examinations before issuing orders approving applications and, as appropriate, seek legislative authority to conduct examinations as part of the NRSRO application process.
		Include NRSROs in the Office of Compliance Inspections and Examinations' (OCIE's) pilot monitoring program.
		Obtain an additional review of the draft OCIE NRSRO examination module by an expert in credit rating and NRSRO matters.
		Review the OIG findings concerning PCAOB oversight of NRSRO auditors and, as appropriate, seek legislative authority to provide the PCAOB with oversight over audits of NRSROs.
		Perform examination work to determine whether the quality of credit ratings is being adversely affected by NRSROs providing consulting and advisory services for issuers, underwriters or obligors that have paid the NRSROs for credit ratings.
		Assess the impact of NRSROs providing consulting and advisory services on the quality of credit ratings and how to best minimize the harmful effects without unduly limiting competition among the NRSROs.
		Review the OIG findings on monitoring of credit ratings and direct the recommendation of appropriate rules to implement a comprehensive credit rating monitoring requirement for NRSROs.
		Perform examination work into whether credit rating analysts face undue influence and the effects of such undue influence on the credit ratings issued by the NRSROs.
		Assess the effects of undue influence on the quality of credit ratings and the potential benefits of a credit analyst rotation requirement.
		Review the OIG findings on credit ratings disclosures and, as appropriate, direct the recommendation of additional rule amendments to enhance the disclosures surrounding the credit ratings process.
		Conduct examinations to evaluate whether the revolving door problem is negatively impacting the quality of credit ratings.
		Assess the problems presented by the revolving door and, if appropriate, recommend rules to establish requirements to address the revolving door issue and meet with the Office of International Affairs periodically.
		Review the OIG findings on the Rule 17g-5 information disclosure program and Regulation FD and, as appropriate, direct the assessment of the potential effects on competition in the credit rating industry of the re-proposed amendments and recommend rule changes, if appropriate.
		Review the OIG findings on forum shopping for credit ratings and direct the recommendation of rules designed to reduce the potential harmful effects on the quality of credit ratings caused by forum shopping.

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		Review the OIG findings on public comment on a firm's application and the status of competition and direct the incorporation of seeking and consideration of public comments into the SEC's NRSRO oversight process.
		Incorporate the additional concepts identified by the OIG's review into the Commission's annual report to Congress on NRSROs.
459 - Regulation D Exemption Process	3/31/2009	Reintroduce the early intervention program and use it to assist in the enforcement of Regulation D.
		Take efforts to finalize proposed rule.
		*Issue formal, public guidance on how to request a waiver of disqualification under Rule 505.
		Evaluate the Electronic Data Gathering And Retrieval (EDGAR) authentication process and make necessary changes to further streamline or simplify the process.
		Analyze how other agencies have implemented authentication processes and implement any appropriate procedures.
		*Determine further coordination with North American Securities Administrators Association staff and contact state regulatory staff when discussing and drafting proposed Regulation D rule changes.
461 - Review of the Commission's Restacking Project	3/31/2009	Conduct another survey of staff after the restacking process has been completed.
		Conduct appropriate analysis and complete and submit an Exhibit 300 to the Office of Management and Budget (OMB).
		Develop and adopt policies and procedures for investments in space consistent with OMB guidance.
464 - Notification to the OIG of Decisions on Disciplinary Actions and Settlement Agreements Involving Subjects of OIG Investigations	1/23/2009	Provide the OIG with three business days notice prior to decisions on disciplinary action.
		Provide the OIG with five business days notice prior to executing settlement agreements.
465 - Review of the SEC's Compliance with the Freedom of Information Act (FOIA)	9/25/2009	Ensure that accurate searches are made for responsive information and, in the event of a denial to disclose information, documented evidence is provided to certify there was a document-by-document review to segregate responsive records.
		Provide guidelines or written policies and procedures for all FOIA-related staff that specifically address the concerns raised in the OIG review.
		Ensure that sufficient legal expertise is available to the FOIA/Privacy Act Operations staff to process FOIA requests in compliance with FOIA, and to correctly apply exemptions.
		Collaborate with office and division managers to review position descriptions of current FOIA/Privacy Act staff and FOIA liaisons to include appropriate FOIA task descriptions and performance standards, and review pay grades to ensure they reflect actual FOIA responsibilities and duties.
		Ensure that training opportunities are provided to Commission staff that are appropriate for their level of FOIA responsibilities.
		Collaborate to produce a strategy that addresses information management obstacles hindering timely and comprehensive FOIA responses, and present the strategy to the Commission for action.

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		Direct the conduct of training needed to fully implement the productive and suitable use of the FOIAXpress tracking and document management system.
467 - Program Improvements Needed Within the SEC's Division of Enforcement	9/29/2009	Establish formal guidance for evaluating various types of complaints (e.g. , Ponzi schemes) and train appropriate staff on the use of the guidance.
		Ensure the SEC's tip and complaint handling system provides for data capture of relevant information relating to the vetting process to document why a complaint was or was not acted upon and who made that determination.
		Require tips and complaints to be reviewed by at least two individuals experienced in the subject matter prior to deciding not to take further action.
		Establish guidance to require that all complaints that appear on the surface to be credible and compelling be probed further by in-depth interviews with the sources to assess the complaints' validity and to determine what issues need to be investigated.
		*Provide training to staff to ensure they are aware of the guidelines contained in Section 3.2.5 of the Enforcement Manual and Title 17 of the Code of Federal Regulations, Section 202.10, for obtaining information from media sources.
		Review and test the effectiveness of Enforcement's policies and procedures annually with regard to its new tip and complaint handling system, and modify these policies and procedures when needed to ensure adherence an adequacy.
		*Establish procedures to ensure that investigations are assigned to teams where at least one individual on the team has specific and sufficient knowledge of the subject matter, and the team has access to at least one additional individual who also has such expertise or knowledge.
		Train staff on what resources and information are available from the national specialized units and when and how assistance from these units should be requested.
		*Require that planning memoranda be prepared during an investigation, the plan includes a section identifying what type of expertise or assistance is needed from others, and the plan be reviewed and approved by senior Enforcement personnel.
		*Establish policies and procedures or training mechanisms to ensure staff have an understanding of what types of information should be validated during investigations with independent parties.
		Include in complaint handling guidance proper procedures for ensuring complaints received are properly vetted, even if an investigation is pending closure.
		*Implement a process to periodically remind staff of their responsibilities regarding impartiality in the performance of official duties and instruct staff where to find additional information on impartiality.
		Establish or utilize an existing working group to analyze the OIG survey information regarding staff concerns over communication of program priorities and recommend improvements to the Enforcement Director.
		Establish or utilize an existing working group to analyze the OIG survey information regarding staff concerns over case handling procedures within Enforcement and recommend improvements to the Enforcement Director.
		Establish or utilize an existing working group to analyze the OIG survey information regarding staff concerns over working relationships within Enforcement and recommend improvements to the Enforcement Director.
468 - Review and Analysis of the Office of Compliance Inspections and Examinations (OCIE) Examinations of Bernard L. Madoff Investment Securities LLC	9/29/2009	Provide all examiners access to relevant industry publications (i.e. , MAR/Hedge-type publications) and third-party database subscriptions sufficient to develop examination leads and stay current with industry trends.

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		Establish a protocol for searching and screening news articles and information from relevant industry sources that may indicate securities law violations at broker-dealers and investment advisers.
		Establish a protocol that explains how to identify red flags and potential violations of securities law based on an evaluation of information found in news reports and relevant industry sources.
		Review and test annually the effectiveness of OCIE policies and procedures with regard to its tip and complaint collection system, and modify these policies and procedures when needed.
		Ensure that tips and complaints reviewed by OCIE that appear on the surface to be credible and compelling are probed further by in-depth interviews with the sources to assess their validity and to determine if there are other issues that need to be investigated.
		Ensure that all OCIE-related tips and/or complaints that are not vetted within 30 days of receipt are brought to the attention of the OCIE Director with an explanation for the delay.
		Preserve all potentially relevant information received from a tip or complaint source as a complete unit and augment with relevant information that may be provided in subsequent submissions.
		Augment OCIE's policies and procedures related to the use of scope memoranda to better reflect particular consideration given to information collected as the result of tips and complaints that lead to cause examinations.
		After examination scoping provisions have been approved, along with all other elements of the planning memorandum, subject the planning memorandum to concurring review by an unaffiliated OCIE associate or assistant director.
		After the planning memorandum is first drafted, circulate it to all examination team members, and have all team members meet, in person or electronically, to discuss the examination approach and methodology.
		Require the examination team leader to ensure that all steps of the examination methodology, as stated in the planning memorandum, are completed, and either the team leader or the appropriate team member signs off on each step as it is completed.
		Document substantive interviews conducted by OCIE of registrants and third parties during OCIE's pre-examination activities and during the course of an active examination with notes circulated to all team members.
		Log all examinations into an examination tracking system, and require the team leader to verify that the appropriate entry is made into the tracking system with a notation in the planning memorandum.
		Review and test annually the effectiveness of OCIE's policies and procedures with regard to conducting, documenting and concluding its examinations and modify the policies and procedures when needed.
		Ensure the focus of an examination drives the selection of the examination team and that team members are selected based upon their expertise related to such focus.
		Ensure that personnel with the appropriate skills and expertise are assigned to cause examinations.
		Assign a Branch Chief, or a similarly designated lead manager, on every substantive project, including all cause examinations with unique or discreet needs.
		Develop a formal plan with specific goals associated with achieving and maintaining professional designations and/or licenses by industry certification programs that are relevant to the examination activities conducted by OCIE.
		Develop and implement interactive exercises to be administered by OCIE training staff or an independent third party and reviewed prior to hiring new OCIE employees in order to evaluate the relevant skills necessary to perform examinations.

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		Subject to the approval of the examination team leader, contact clients of a broker-dealer or investment adviser when necessary to confirm statements made by broker-dealer or investment adviser personnel.
		Consult with the team leader, in the course of an examination, if an examiner becomes aware of a potential securities law violation at another firm and make a referral to the appropriate personnel or agency.
		Give OCIE staff direct access to certain databases maintained by self-regulatory organizations or other similar agencies to allow examiners to access necessary data for verification or analysis of registrant data.
		Ensure that when an examination team is pulled off the examination for a project of higher priority, upon completion of that project, the examination team returns to their examination and brings the examination to a conclusion.
		Assign one person responsibility for tracking the progress of all cause examinations and ensure the tracking includes the number of cause examinations, the number ongoing and the number closed for each month.
		Indicate clearly in policies and procedures that, at the conclusion of each examination, the examination team must prepare a closing report that begins with the scope discussion from the planning memorandum, as modified by new issues arising during the course of the examination.
		Ensure the examination staff do not leave open any substantive issue without providing a sufficient basis for such a determination or a plan to pursue that issue at an appropriate later time.
		Report information deemed credible when an auditor's independence is questioned in a tip or complaint to the appropriate state board of accountancy and the PCAOB, if applicable, and consider a referral to the SEC's Enforcement Division or other government agency.
471 - Audit of the Office of Acquisitions' Procurement and Contract Management Functions	9/25/2009	Develop record-keeping standard operating procedures to track procurement and contracting (acquisition) activities.
		Develop a periodic internal review process to ensure the new record-keeping standards are followed.
		Determine the universe of active and open contracts and the corresponding value of the contracts and reconcile this information with the Office of Financial Management's active contract list.
		Develop an internal process to ensure procurement data is accurately and fully reported in the Federal Procurement Data System for both SEC headquarters and regional offices.
		Develop an acquisition training plan to ensure compliance with Office of Federal Procurement Policy training requirements.
		Provide regional offices with oversight, including the proper use of Contracting Officer Technical Representatives, Inspection and Acceptance Officials, Point-of-Contact personnel and other personnel who handle procurement and contracting activities.
		Revise and finalize data migration plan and include key controls or steps to ensure accuracy of migrated data.
		Re-educate the acquisition workforce on the Federal Acquisition Regulation requirements that are related to time-and-materials and labor-hour contracts.
		Update SEC Regulation 10-14, <i>Procurement Contract Administration</i> , regarding contract closeout and ensure that it properly aligns with the Federal Acquisition Regulation.
		Develop an internal review process and checklist to further ensure compliance with the Federal Acquisition Regulation contract closeout procedures.

Audit/Inspection/Evaluation/ or Investigation # and Title	Issue Date	Summary of Recommendation
ROI-431 - Re-Investigation of Claims of Preferential Treatment and Improper Termination	9/30/2008	Clarify Commission's policies on the disclosure of non-public information in the context of Enforcement investigations and conduct training of Enforcement employees.
		Reassess and clarify to staff Enforcement's practice that allows outside counsel the opportunity to communicate with those above the line attorney level on behalf of their clients.
ROI-477 - Allegations of Perjury and Obstruction of Justice	3/17/2009	Review Commission's policies and procedures concerning employee performance files to ensure they are properly protected and produced upon request.
ROI-481 - Employees' Securities Transactions	3/3/2009	*Give one office primary responsibility for ensuring compliance with Rule 5.
		*Use an integrated computerized system for every facet of Rule 5 compliance.
		Give serious consideration to obtaining duplicate copies of brokerage record confirmations for each securities transaction for every SEC employee.
		*Amend SEC Form 681 to require employees to certify in writing that they do not have non-public information related to each securities transaction they conduct and report.
		*Review and check SEC Form 681s against the system clearances to ensure employees obtained clearance and the trades were timely made thereafter.
		Have employee's direct supervisor review a list of all pending cases in the group over the last year to compare against a list of all securities reported on Office of Government Ethics (OGE) Form 450 for each employee.
		Have the office primarily responsible for Rule 5 compliance conduct regular thorough spot checks for Rule 5 compliance for randomly selected employees each quarter.
		Conduct separate comprehensive and more frequent training on Rule 5, its purpose and its requirements, for all SEC employees, supervisors and contractors.
		*Compare OGE Form 450s against each employee's SEC Form 681s to ensure accuracy.
		*Consider expanding staff who are required to file OGE Form 450s beyond the higher-paying grades currently required to file.
		*Establish a clear written policy on the confidentiality of Enforcement investigations and whether and when staff can discuss their confidential investigations or matters.
ROI-502 - Allegations of Improper Disclosures and Assurances Given	9/30/2009	Clarify policies on disclosure of non-public information, including what constitutes non-public information related to Enforcement investigations and parameters for discretionary release.
		Clarify Commission's policies regarding under what circumstances the staff is obligated to seek formal approval before making decisions that may bind the Commission.
	*	This recommendation had not been closed by the end of the semiannual reporting period, although management had submitted corrective action and, after the end of the reporting period, the OIG determined that the recommendation should be closed.
		This table also includes an additional 46 recommendations for which management determined it had completed corrective action by the end of the reporting period. Subsequent to the end of the reporting period, the OIG determined that seven of these recommendations should not be closed, and the remaining 39 recommendations are under OIG review.

TABLE 4: SUMMARY OF INVESTIGATIVE ACTIVITY	
CASES	NUMBER
Cases Open as of 09/30/09	17
Cases Opened during 10/01/09 - 3/31/10	9
Cases Closed during 10/01/09 - 3/31/10	13
Total Open Cases as of 3/31/10	13
Referrals to Department of Justice for Prosecution	1
Prosecutions	0
Convictions	0
Referrals to Agency for Disciplinary or Other Action	6
PRELIMINARY INQUIRIES	NUMBER
Inquiries Open as of 09/30/09	78
Inquiries Opened during 10/01/09 - 3/31/10	28
Inquiries Closed during 10/01/09 - 3/31/10	35
Total Open Inquiries as of 3/31/10	71
Referrals to Agency for Disciplinary Action	3
DISCIPLINARY ACTIONS	NUMBER
Removals (Including Resignations)	1
Suspensions	3
Reprimands	2
Warnings/Other Actions	3

TABLE 5: SUMMARY OF COMPLAINT ACTIVITY	
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DESCRIPTION	NUMBER
Complaints Pending Disposition at Beginning of Period	38
Hotline Complaints Received	141
Other Complaints Received	63
Total Complaints Received	204
Complaints on which a Decision was Made	235
Complaints Awaiting Disposition at End of Period	7

Disposition of Complaints During the Period	
Complaints Resulting in Investigations	3
Complaints Resulting in Inquiries	28
Complaints Referred to OIG Office of Audits	6
Complaints Referred to Other Agency Components	123
Complaints Referred to Other Agencies	10
Complaints Included in Ongoing Investigations or Inquiries	3
Response Sent/Additional Information Requested	50
No Action Needed	14

Table 6

References to Reporting Requirements of the Inspector General Act

The Inspector General Act of 1978, as amended, specifies reporting requirements for semiannual reports to Congress. The requirements are listed below and indexed to the applicable pages.

	Inspector General Act Reporting Requirement	Pages
Section 4(a)(2)	Review of Legislation and Regulations	85-86
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	13-15, 19-40, 44-80
Section 5(a)(2)	Recommendations for Corrective Action	13-15, 19-40, 44-80
Section 5(a)(3)	Prior Recommendations Not Yet Implemented	93-105
Section 5(a)(4)	Matters Referred to Prosecutive Authorities	44-80, 107
Section 5(a)(5)	Summary of Instances Where Information Was Unreasonably Refused or Not Provided	87
Section 5(a)(6)	List of OIG Audit and Evaluation Reports Issued During the Period	89
Section 5(a)(7)	Summary of Significant Reports Issued During the Period	19-40, 44-80
Section 5(a)(8)	Statistical Table on Management Decisions with Respect to Questioned Costs	91
Section 5(a)(9)	Statistical Table on Management Decisions on Recommendations That Funds Be Put To Better Use	91
Section 5(a)(10)	Summary of Each Audit, Inspection or Evaluation Report Over Six Months Old for Which No Management Decision Has Been Made	87
Section 5(a)(11)	Significant Revised Management Decisions	87
Section 5(a)(12)	Significant Management Decisions with Which the Inspector General Disagreed	87