

**U.S. Department
of Justice**

**Special Counsel's Office – Hur
Statement of Expenditures
January 12, 2023 through March 31, 2023**



The accompanying Statement of Expenditures summarizes the financial activity of the Special Counsel's Office (SCO) of Robert K. Hur for the period January 12, 2023 through March 31, 2023. As an organization within the Department of Justice, the SCO is required to comply with the rules, regulations, procedures, practices, and policies of the Department of Justice.¹ SCO management is responsible for designing, operating, and maintaining a system of internal control to enable the SCO to accurately report its financial information to the Department and meet the requirements of applicable laws and regulations. In addition, SCO management is responsible for ensuring that controls exist to meet the requirements of DOJ Order 2030.4G, *Control of Funds under Apportionment*.

The Department recognizes the importance of maintaining adequate internal control and is committed to the continuous improvement and oversight of financial management controls. The Department has a network of internal review groups that provides assistance to components with their internal control programs. As part of the Department's annual assessment of internal control over financial reporting, the Justice Management Division, Internal Review and Evaluation Office conducted a review of SCO business processes related to budget, obligations and expenditures, and financial reporting during the assessment period of January 12, 2023 through March 31, 2023. The review identified no material weaknesses or significant deficiencies in the design or operation of SCO controls.

The Department will continue to dedicate and leverage resources to maintain strong program and financial management controls. Management takes its program and financial accountability seriously and is dedicated to ensuring that funds are used in a responsible and transparent manner.

¹ 28 CFR 600.7 – Conduct and Accountability

The Special Counsel's Office
Statement of Expenditures

Direct and Reimbursed Expenditures (note 1)	
Personnel Compensation and Benefits (note 2)	\$ 346,139
Travel and Transportation of Persons (note 3)	13,746
Rent, Communications, and Utilities	225,954
Contractual Services (note 4)	29,823
Supplies and Materials	300
<u>Total SCO Expenditures (note 5)</u>	<u>\$ 615,962</u>

Note 1 – Summary of Significant Accounting Policies

- A. Reporting entity: On January 12, 2023, Robert K. Hur was appointed by Attorney General Merrick B. Garland to serve as Special Counsel to conduct the investigation of matters that were the subject of the initial investigation by U.S. Attorney John R. Lausch Jr. related to the possible unauthorized removal and retention of classified documents or other records discovered at the Penn Biden Center for Diplomacy and Global Engagement and the Wilmington, Delaware, private residence of President Joseph R. Biden Jr. The statement presents the expenditures of the SCO for the period of January 12, 2023, to March 31, 2023, including direct-funded, reimbursed, and non-reimbursed expenditures. All amounts shown refer to the aforementioned reporting period only.
- B. Funding: SCO expenditures are funded by 1) the permanent, indefinite appropriation for independent counsels (IC Appropriation) (28 U.S.C. § 591 note), which the Department of Justice (DOJ) has determined is legally available to fund this SCO investigation (see also Government Accountability Office opinion agreeing with DOJ that this appropriation was legally available to fund special counsels (B-302582, Sept. 30, 2004)); and 2) the direct appropriations of DOJ components who have incurred non-reimbursed expenditures in support of the SCO. Expenditures funded through the IC Appropriation are a combination of expenses directly incurred by the SCO and expenses incurred by other components of DOJ and reimbursed by the IC Appropriation.
- C. DOJ component expenses: Although not legally required, DOJ components that support the SCO were asked to track non-reimbursed expenditures attributable to this investigation, which includes hours worked by agents and investigative support analysts, as well as the cost of protective details for the Special Counsel when warranted. The expenditures for this period totaled \$572,185.
- D. Basis of accounting: The statement has been prepared on an accrual basis of accounting, in which expenses are recorded when incurred regardless of when cash is exchanged.

Note 2 – Personnel Compensation and Benefits

- IC Appropriation: \$346,139 was expended for salaries and benefits, including:
 - \$99,119 for SCO employees
 - \$247,020 for reimbursable DOJ employees detailed to the SCO

Note 3 – Travel and Transportation of Persons

- IC Appropriation: \$13,746 was expended for travel for permanent and detailed staff

Note 4 – Contractual Services

- IC Appropriation: \$29,823 was expended for contractual services, including:
 - \$23,110 for IT services
 - \$6,713 for Transcripts

Note 5 – Total SCO Expenditures

- SCO expenditures represent expenditures incurred during the reporting period and standard closing adjustments.