

U.S. Department
of Justice

Special Counsel's Office – Smith
Statement of Expenditures
April 1, 2023 through September 30, 2023



The accompanying Statement of Expenditures summarizes the financial activity of the Special Counsel's Office (SCO) of John L. Smith for the period April 1, 2023 through September 30, 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 April 1, 2023 through September 30, 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 - Smith
Statement of Expenditures
For the period April 1, 2023 through September 30, 2023

Direct and Reimbursed Expenditures (note 1)		
Personnel Compensation and Benefits (note 2)	\$	4,779,835
Travel and Transportation of Persons (note 3)		410,138
Rent, Communications, and Utilities		730,662
Printing and Reproduction		240
Contractual Services (note 4)		1,235,113
Supplies and Materials		57,779
Acquisition of Equipment (note 5)		165,322
<hr/>		
Total SCO Expenditures (note 6)	\$	7,379,089
<hr/> <hr/>		

Note 1 – Summary of Significant Accounting Policies

- A. Reporting entity: On November 18, 2022, John L. Smith [was appointed](#) by Attorney General Merrick B. Garland to serve as Special Counsel to conduct the ongoing investigation into whether any person or entity violated the law in connection with efforts to interfere with the lawful transfer of power following the 2020 presidential election or the certification of the Electoral College vote held on or about January 6, 2021, and conduct the ongoing investigation referenced and described in the United States' Response to Motion for Judicial Oversight and Additional Relief, Donald J Trump v. United States. The statement presents the expenditures of the SCO for the period of April 1, 2023, to September 30, 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 and may include the cost of protective details for the Special Counsel if warranted. The expenditures for this period totaled \$7,277,783.
- 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: \$4,779,835 was expended for salaries and benefits, including:
 - \$569,173 for SCO employees
 - \$4,210,662 for reimbursable DOJ employees detailed to the SCO

Note 3 – Travel and Transportation of Persons

- IC Appropriation: \$410,138 was expended for travel, including:
 - \$276,916 for temporary duty relocation of DOJ employees detailed to the SCO
 - \$133,222 for other travel

Note 4 – Contractual Services

- IC Appropriation: \$1,235,113 was expended for contractual services, including:
 - \$757,107 for litigation/investigative Support
 - \$156,537 for IT services
 - \$318,275 for transcripts
 - \$3,194 for other services

Note 5 – Acquisition of Equipment

- IC Appropriation: Non-capitalized personal property equipment purchased using IC appropriation funds will remain the property of the federal government at the conclusion of the investigation.

Note 6 – Total SCO Expenditures

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