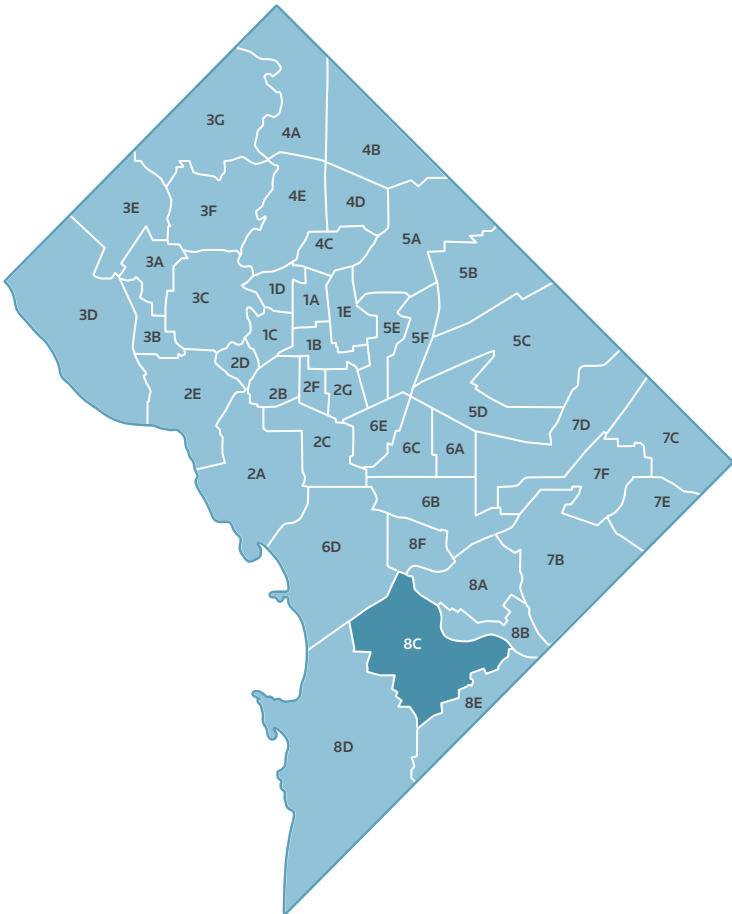


ANC 8C Funds Used for Political Activity

December 16, 2025

A report by the Office of the District of Columbia Auditor



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Executive Summary

Why ODCA Did This Audit

Advisory Neighborhood Commissions (ANCs) are a unique feature of the District's Home Rule Charter and have been operating since 1976. They are non-partisan and composed of locally elected representatives called Advisory Neighborhood Commissioners.

Our objective was to determine whether ANC 8C's expenditures were in compliance with applicable laws, guidelines, policies, procedures, and legal opinions, and specifically whether all expenditures were properly documented, supported, and used for public purposes within the Commission area or for the functioning of the Commission office.

The review was conducted as a discretionary audit per D.C. Code § 1-309.13(d)(2). Our audit scope, FY 2022 through the second quarter of FY 2024 (October 1, 2021, through March 31, 2024), covered two Commissioner terms, 2021-2022 and 2023-2024.

What ODCA Found

- ANC 8C Chair Salim Adofo used \$2,225 in 8C funds to support partisan political activity. An additional \$2,535 in personal services spending lacked documentation to support whether it was for ANC use or for partisan political activity.
- We could not determine if eight payments 8C made to ANC 8C Chair Salim Adofo totaling \$6,804 were reimbursements for ANC purposes or for partisan political activity.
- ANC 8C awarded \$4,000 in grants in FY 2022 that did not comply with all legal requirements.

- 8C spent \$1,378 without sufficient documentation to establish the expenditures were for ANC use.

What ODCA Recommends

- Chair Adofo should reimburse ANC 8C for personal services of \$2,225 for photos used for partisan political activity.
- The Office of the Attorney General (OAG) should determine if any other actions should be taken against Chair Adofo for use of ANC funds for partisan political activity.
- ANC 8C should develop a policy on the specific fiduciary responsibilities of the Treasurer including the documentation and approval required before they sign checks, approve debit card transactions, and sign the Quarterly Financial Reports.
- ANC 8C should request the T-Mobile cell phone equipment be returned to the Commission from past and current Commissioners and create policies for the purchase of equipment and personal use of cell phones to ensure equipment is returned in the future.
- ANC 8C's Treasurer should comply with OANC's debit card procedures by ensuring all debit card transactions are included in the meeting agenda and minutes.

Background

Advisory Neighborhood Commissions (ANCs) are a unique feature of the District of Columbia's (D.C.) Home Rule Charter and have been operating since 1976. They are non-partisan and composed of locally elected representatives called Advisory Neighborhood Commissioners. The Commissioners serve two-year terms without pay. Their purpose is to bring government closer to the people, and to bring the people closer to government. Their primary job is to be their neighborhood's official voice in advising the D.C. government (and federal agencies) on things that affect their neighborhoods.

There are currently 46 ANCs.¹ Every ANC is comprised of smaller Single Member Districts (SMDs), each with its own Commissioner. SMDs should have equal populations but ANCs may vary in size. The 2020 Census revealed population growth which led to an increase in SMDs across the District in 2023 from 296 to 345.

The D.C. Code contains many requirements to ensure that ANCs operate transparently and are accountable, especially with regard to controls over expenditures, such as the appropriate use of ANC funds and approval of an annual spending plan/budget.² D.C. Code requirements include that each Commission shall:

- Meet in public session at regular intervals at least nine times per year.³
- Establish bylaws governing its operation and internal structure, i.e., a statement of Commission responsibilities and the manner of selection of Chairpersons and other officers.⁴
- Elect from among its members at a public meeting of the Commission held in January of each year, a Chairperson, Vice-Chairperson, Secretary, and Treasurer.⁵

The Office of Advisory Neighborhood Commissions

The D.C. Code also contains certain duties of the Office of Advisory Neighborhood Commissions (OANC), which provides technical, administrative, and financial reporting assistance to the ANCs. These responsibilities include reviewing ANC quarterly financial reports (QFRs), providing training, and serving as the primary source of advice for Commissioners.⁶

ANC Security Fund

The Fiscal Year 2025 Budget Support Act of 2024 abolished the Advisory Neighborhood Commission Security Fund (Fund) effective December 31, 2025.⁷ The Fund had been established to insure ANCs against unauthorized expenditures or loss of funds. The Fund was held in the custody of Trustees

1 <https://oanc.dc.gov/basic-page/about-oanc>.

2 D.C. Code § 1-309.13.

3 D.C. Code § 1-309(b)(1).

4 D.C. Code § 1-309.11(d).

5 D.C. Code § 1-309.11(e)(1).

6 D.C. Code § 1-309.15.

7 D.C. Law L25-217.

(Trustees) composed of the Secretary of the District of Columbia, the General Counsel to the Council of the District of Columbia, and the District of Columbia Auditor.⁸

An ANC was eligible to participate in the Fund if the Treasurer and the Chairperson of the ANC agreed in writing to be personally liable to the Fund for any sum paid out by the Fund as a result of the Treasurer or Chairperson’s wrongful misappropriation or loss of ANC monies. An ANC became a participant of the Fund and was eligible to recover losses upon payment to the Fund with an annual contribution at the beginning of the fiscal year in an amount to be determined by the Trustees.⁹

ANC Funding: Quarterly Allotments

The District government appropriates funds each fiscal year (FY) to the ANCs.¹⁰ Total ANC allocations were \$799,688 in FY 2022, \$915,688 in FY 2023, and \$915,688 in FY 2024. These annual allocations are distributed quarterly as allotments.¹¹ To receive these funds, the ANCs need to establish no more than one checking account at a commercial bank, a savings and loan association, or a credit union that is federally insured.¹² Each Commission may also obtain one debit card associated with this account.¹³

ANC 8C Profile

ANC 8C is located in Ward 8. The Advisory Neighborhood Commission Boundaries Act of 2022¹⁴ added one new SMD to ANC 8C, raising the total from seven in 2022 to eight in 2023. Figure 1 presents the ANC 8C Commissioners and Officers for 2021 through 2024.

Figure 1: ANC 8C SMD Commissioners and Officers

SMD	2021–2022 Commissioners	Office	2023–2024 Commissioners	Office
8C01	Seitu, Kwasi	Treasurer	Johnson, Georgette Joy	Treasurer
8C02	Akinseye, Victoria		Doyle, Joyce M.	
8C03	Powell, Tasha J.		Cleckley, Dascha	Secretary
8C04	Hawkins, Travon		Green, Erica	Vice Chair (2023 only)
8C05	Abdul-Salaam, Mustafa	Vice Chair	Moore, Cheryl	
8C06	Edward-Hines, Rhonda		Woodland, Robbie	
8C07	Adofo, Salim	Chair Secretary	Adofo, Salim	Chair
8C08	N/A		Beale, Amanda	

Source: ODCA with information obtained from BOE, the OANC, and ODCA Security Fund applications

8 D.C. Code § 1-309.14(a) (this Code section is now expired).

9 D.C. Code § 1-309.14(a) (this Code section is now expired).

10 D.C. Code § 1-309.13(a).

11 D.C. Code § 1-309.13(a).

12 D.C. Code § 1-309.13(b)(1).

13 D.C. Code § 1-309.13(b-1)(1).

14 D.C. Law L24-148, effective from August 10, 2022. There was an emergency version of this bill (Act 24-439) prior to the permanent bill.

ANC 8C Allotments and Disbursements

ANC 8C allotments for the audit period FY 2022 through the second quarter of FY 2024 (October 1, 2021, through March 31, 2024) totaled \$52,056 and of that, the OANC approved \$38,860 for release.

During the same period, ANC 8C receipts equaled \$54,519 and disbursements equaled \$35,203. Figure 2 summarizes by category the receipts and disbursements ANC 8C reported during the audit period by FY and quarter, and the Commission term. For the purpose of this report the terms expenditures and disbursements are used interchangeably.

Figure 2: ANC 8C Receipts and Disbursements by FY and Commission Term (Calendar Year)

	2021–2022		2023–2024		Totals
	FY 22	FY 23 Q1	FY 23 Q2–4	FY 24 Q1–2	
Beginning Balance	\$185	\$3,007	-\$236	\$944	
Receipts:					
District Allotment	\$31,023	\$0	\$2,566	\$20,762	\$54,351
Interest	\$0	\$0	\$0	\$0	\$0
Other Income	\$0	\$0	\$0	\$168	\$168
Transfer from Savings	\$0	\$0	\$0	\$0	\$0
Total Receipts	\$31,023	\$0	\$2,566	\$20,930	\$54,519
Disbursements:					
1. Personnel	\$0	\$0	\$0	\$0	\$0
2. Direct Office Cost	\$3,962	\$495	\$1,016	\$1,832	\$7,305
3. Communication	\$12,676	\$903	\$353	\$306	\$14,239
4. Office Supplies, Equipment, Printing	\$834	\$0	\$90	\$168	\$1,092
5. Grants	\$4,000	\$0	\$0	\$0	\$4,000
6. Local Transportation	\$0	\$0	\$0	\$0	\$0
7. Purchase of Service	\$6,428	\$1,645	-\$200	\$0	\$7,873
8. Bank Charges, Transfers and Petty Cash	\$33	\$0	\$76	\$66	\$175
9. Other	\$269	\$200	\$50	\$0	\$519
Total Disbursements	\$28,202	\$3,243	\$1,385	\$2,373	\$35,203
Ending Balance	\$3,007	-\$236	\$944	\$19,501	

Source: ODCA analysis of 8C QFRs.

Note: Numbers are rounded in this report and may affect totals.

Objective, Scope, and Methodology

The objective was to determine whether ANC 8C's expenditures were in compliance with applicable laws, guidelines, policies, procedures, and legal opinions, and specifically whether all expenditures were properly documented, supported, and used for public purposes within the Commission area or for the functioning of the Commission office.

The review is pursuant to D.C. Code § 1-309.13(d)(2) which authorizes the Auditor to conduct a discretionary audit of the financial accounts of Advisory Neighborhood Commissions.¹⁵

The audit period covered FYs 2022 through the second quarter of FY 2024 (October 1, 2021, through March 31, 2024).

To conduct this review, we:

- Reviewed all expenditures and supporting documentation from ANC 8C including annual spending plan budgets, reimbursements, Security Fund participation and grant receipts.
- Reviewed all ANC 8C meeting minutes and viewed sample ZOOM meeting recordings.
- Reviewed all bank statements.
- Reconciled meeting minutes to quarterly financial reports and expenditure approvals.
- Reviewed ANC 8C allotments, deductions, and forfeitures.
- Determined if ANC 8C had policies, procedures, and bylaws.
- Reviewed additional documentation including photographs, fliers, text messages, emails and websites.
- Compared Salim Adofo's Ward 8 Council campaign Office of Campaign Finance (OCF) expenditures to the ANC 8C expenditures and examined key campaign dates from the Board of Elections (BOE).
- Interviewed current and past ANC 8C Commissioners active during our scope.
- Interviewed ANC 8C vendors and a grantee, and from them, obtained additional documentation.
- Interviewed the OANC staff and reviewed OANC guidance, handbooks, training records to include the OANC webpage, allotment memos, and correspondence.

This report was drafted, reviewed, and approved in accordance with the standards outlined in ODCA's Audit Policies and Procedures.

¹⁵ D.C. Code § 1-309.13(d)(2).

Audit Results

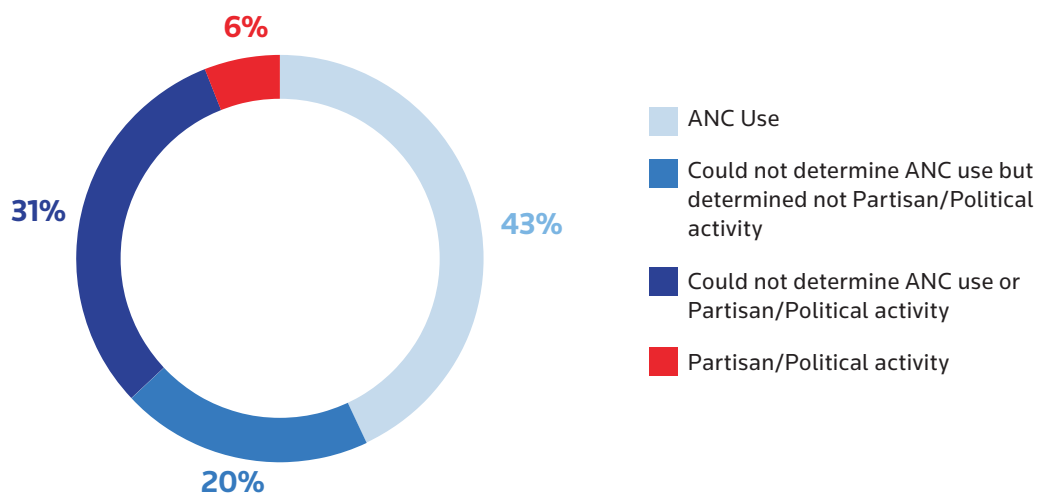
This audit covers two 8C Commission terms, the 2021-2022 Commission and its expenditures made during FYs 2022 and first quarter 2023 (October 1, 2021, through December 31, 2022) and the 2023-2024 Commission and its expenditures made during FYs 2023 second through fourth quarters and 2024 first and second quarters (January 1, 2023, through March 31, 2024).

ANC 8C complied with requirements related to its operation by conducting nine meetings per year and recorded minutes.

We found that 57% of ANC 8C's total expenditures during the audit scope were not properly documented and supported to comply with legal requirements. Specifically and as shown in Figure 3:

- We determined that 6% of expenditures were used for partisan political activities.
- We were not able to determine whether 31% were for an ANC use (public purpose or functioning of the 8C office) or were partisan political activity.
- We were not able to determine whether 20% of expenditures were for ANC use but we did rule out their use for partisan political activity.

Figure 3: 8C Expenditures for ANC Use, Partisan Political Activity, or Could Not Be Determined



Source: ODCA analysis

To determine if expenditures were for partisan political activity, we compared Chair Adofo's ANC reimbursements to key political campaign dates as detailed in Figure 4.

Figure 4: Timeline of Adofu Reimbursed Expenditures and Partisan Political Activity

Dec. 2020– Nov. 2021	Oct. 16, 2021	Jan. 2022– Sep. 2022	July 20, 2022	Nov. 18, 2022	Jan. 12, 2024
Adofu used Fiverr to design flyers	Adofu ordered 2,000 door hangers from Next Day Flyers	Adofu used EZ Texting services	Adofu picked up petition for ANC 8C07 (2022 General Election)	Adofu registered for Fair Elections Program for Ward 8 Council (Primary Election 2024)	Adofu picked up petition for Ward 8 Council (Election 2024)

Source: 8C QFRs, BOE, and OCF

Chair Adofu used \$2,225 in 8C funds to support partisan political activity. An additional \$2,535 in personal services spending lacked documentation to support whether it was for ANC use or for partisan political activity.

D.C. Code states that “A Commission shall expend funds ... for public purposes within the Commission area or for the functioning of the Commission office, including staff salaries ... A public purpose shall be a purpose that benefits the community as a whole and is not done for the primary purpose of benefitting a private entity.”¹⁶ D.C. Code also states that “Prohibited expenditures include those for any purpose that involves partisan political activity...”¹⁷

This finding relates to the 2021-2022 Commission. The 2023-2024 Commission did not make any personal service expenditures during our scope.

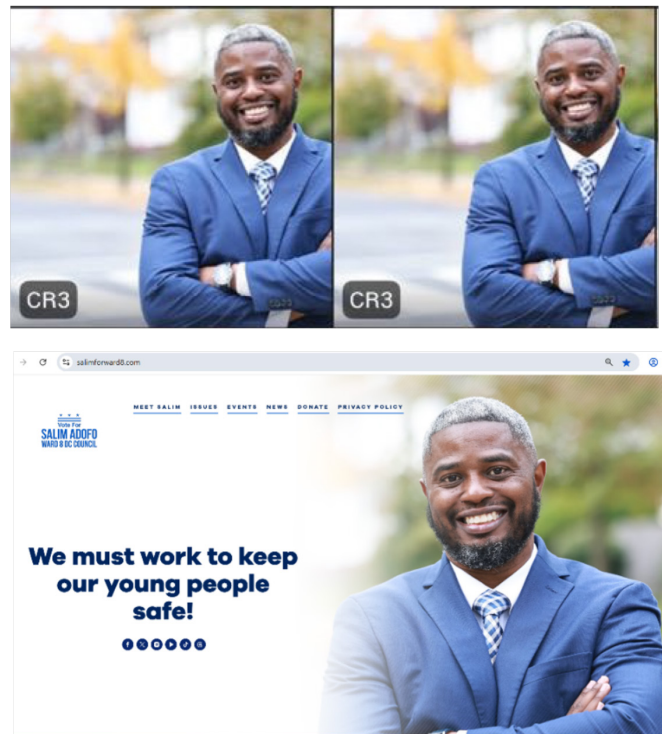
We found three 8C personal services expenditures totaling \$2,225 were not for ANC use (a public purpose or functioning of the office), and were for partisan political activity:

- \$675 for “Professional Headshots”:** The invoice was for service on October 23, 2022, and we found Adofu used these headshot photos in his campaign for Ward 8 Council. Adofu stated this expenditure was to capture photos for 8C’s annual report, but 8C did not produce a 2022 annual report. Adofu also stated that he did not have access to the photos, yet ODCA was able to obtain photos of headshots and action shots of two 8C Commissioners—Adofu and Abdul-Salaam: 37 of the 52 photos were solely of Adofu. This expenditure was not properly approved at an ANC meeting. Figure 5 shows a sample of the headshots, and Adofu’s headshot used on his campaign website.

¹⁶ D.C. Code § 1-309.13(l)(1). The language of this portion of the Code has been slightly changed since the scope of this audit. This is the language in effect during the audit scope.

¹⁷ D.C. Code § 1-309.13(l)(2).

Figure 5: Commissioner Headshots and Salimforward8.com



Source: 8C vendor and ODCA web search

2. **\$650 for “Event Photography”:** Invoice was for three events: two held on September 24, 2022, and another on November 1, 2022. Adofo stated that this expenditure was to capture events for the 8C annual report but did not provide photographs or supporting documentation, and 8C did not produce a 2022 annual report. This expenditure was not properly approved at an ANC meeting. Figure 6 includes sample photographs from the service provider that showed partisan political activity:

- A photo from the September 24, 2022, “Malcolm X Park Cleanup and Community Garden” event shows Adofo wearing a “Vote ... Salim” t-shirt.
- Photos from “Art All Night Voter Registration and Community Garden Donation Solicitation,” also on September 24, 2022, show voter registration and no other 8C Commissioners.
- Photos from “November ANC 8C Committee Meeting” only featured Adofo and no other Commissioners and the photographer labeled “Council mtg.” The November 1, 2022, date listed on the invoice was not the date of the 8C November meeting (November 9, 2022, per the official meeting minutes). The location event appeared to be at the Petey Greene Center, which is managed by the United Planning Organization (UPO), which did not respond to ODCA requests for the name, title, or organizer of the event.

Figure 6: Sample Photos from Three Events with Partisan Political Activity



Source: 8C vendor

- 3. \$900 for “Event Photography”:** Invoice was for Black Men’s Action Summit held August 27, 2022, and Photographer billed \$225 per hour. Adofo provided ODCA with 120 photos. Adofo is pictured as well as speakers and audience. When obtaining the service, Adofo refers to the event as “my Black Men’s Action Summit” (emphasis added) instead of ANC. This expenditure was not properly approved at an ANC meeting. Invoice “Bill To” was Salim Adofo and info@salimadofo.com instead of an ANC email. The Mobilize event description contains no reference to the ANC, and states, “Hosted by Salim Adofo.” There is no mention of this event in 8C meeting minutes, though an Instagram link shows the ANC 8C logo and Adofo’s ANC email address and 8C social media accounts (see Figure 7).

Figure 7: Sample Photos and Promotional Material from the Black Men's Summit



Black Men's Action Summit

Community Event · Hosted by Salim Adofo



Location

R.I.S.E. Demonstration Center
2730 Martin Luther King Jr Ave SE
Washington, DC 20032
[Map](#)

About this event

The Black Men's Action Summit is designed to educate and motivate Black men and boys about the unique needs they face today. It is the intent of this event to provide empowering information, positive role models and potential mentors, as well as valuable resources to assist young Black males in surviving and succeeding in an adverse society. There is no sugar coating our subject matter at the Black Men Action Summit. We are sending a strong message.



Source: 8C vendor and ODCA web search

Figure 8 details these checks and invoices.

Figure 8: 8C Personal Services Expenditures that Supported Partisan Political Activity

Payee	Check #	Amount	Check Date	Purpose Per Check	Invoice Details
Samuel Johnson	1958	\$675	10/23/2022	Photography for Annual Report	Invoice dated 1/10/2023 lists Items as "Professional Headshots" on 10/23/22 from 9-10 a.m., location at the RISE Demonstration Center, with no detail for how many people, and Customer is listed as ANC with 8C07@anc.dc.gov.
Elle Lowe/ Laydia Olusa	1959	\$650	11/1/2022	Photography	Invoice dated 10/21/2022 lists Items as "Event Photography" for 6.5 hours at a price of \$100/hour. The Bill To is 8C**@anc.dc.gov. Notes to Customer state 4 hours of coverage on 9/24/2022 and 2.5 hours of coverage on November 1, 2022.
Samuel Johnson	1943	\$900	8/25/2022	Photographer	Invoice dated 9/8/2022 lists Item "Event Photography, Black Men's Action Summit" from 10am-2pm on Saturday, August 27, 2022, at a price of \$900. Bill To was Salim Adofo and info@salimadofo.
Total	3	\$2,225			

Source: ODCA analysis of QFRs and vendor information.

In addition, we found that eight of 8C's personal service expenditures totaling \$2,535 lacked support to determine if they were for ANC use or partisan political activity, as detailed in Figure 9. Supporting documentation did not provide sufficient detail of the service provided. For example, invoices for Project, Project Manager, or Project Management did not detail the project or tasks, nor could Adofo provide an employment agreement or job description.

Figure 9: 8C Personal Service Expenditures Lacking Support to Determine if for ANC Use or Partisan Political Activity

Payee	Check #	Amount	Check Date	Purpose Per Check	Invoice Summary	Why ODCA Could Not Determine ANC Use
Natalie Andrade	1922	\$350	5/14/2022	Project	Invoice dated 5/14/22 contained Description with only "ANC 8C" and hours and hourly rate (\$20). "Bill To" is addressed to ANC 8C and includes ANC address.	Chair Adofo was unable to provide job description, or any correspondence related to this project. Other interviewed Commissioners did not recognize the name of service provider (payee) nor aware of any projects that would have been worked on. ODCA could not make contact with this service provider.
Taiyler Henderson-Thorpe	1945	\$260	9/2/2022	Project Management	Invoices contained Day, Quantity, Unit Price (\$20), and Total. Description only states "Advisory Neighborhood Commission 8C Project Management".	Chair Adofo was unable to provide job description, or any correspondence related to this project. Other interviewed Commissioners did not recognize the name of service provider (payee) nor aware of any projects that would have been worked on. ODCA could not make contact with this service provider.
	1949	\$250	9/9/2022	Office Pro Mgmt.	Addressed to Chairperson Adofo/ Treasurer Seitu, ANC 8C, with ANC address and phone number.	
	1951	\$220	9/17/2022	Project Management		
	1952	\$135	9/27/2022	Project Management		
	1956	\$180	10/3/2022	Project Management		
	1957	\$140	10/11/2022	Project Manager		

Payee	Check #	Amount	Check Date	Purpose Per Check	Invoice Summary	Why ODCA Could Not Determine ANC Use
Newton Media Group	1946	\$1,000	9/6/2022	promo-WEACT	Invoice dated 9/1/22 contained Unit Price and Total, with Description of "Radio Advertisement," and Customer ID of "ANC 8C." No date of service was provided. Addressed to "Advisory Neighborhood Commission 8C" with ANC address and phone.	Chair Adofo stated he did not keep a copy of the audio and was unable to provide any detail of the content. Other Commissioners could not provide any further information on the promo, why it was done, or if approved at a meeting. They stated that Chair Adofo handled the expenditure. ODCA interviewed the service provider, but he was unable to provide a copy of the promotion and recollected that it may have been a promotion of calendar events that may have included a community clean-up of Shepherd Park in Congress Heights.
Total	8	\$2,535				

Source: ODCA analysis

The ANC paid for photographs that Adofo used in his Council campaign and for personal services that did not have sufficient documentation for ANC use. That this occurred indicated that other Commissioners did not fulfill their fiduciary duties and Adofo took on many other officers' duties. 8C did not provide for a separation of duties when it came to the Treasurer and Chair. When we asked Treasurer Seitu if these expenditures were approved at a public meeting or what they were for, he stated that these items were handled by the Chair Adofo, and that he relied on the Chair and Vice-Chair. According to interviews with Commissioners, most officers agreed to assume officer titles but did not necessarily want to be in the positions but stated that someone needed to serve in those roles for the ANC to carry out its duties. Alternatively, some declined to serve as an officer because they were not comfortable with the past Commission's use of funds. Adofo took on many responsibilities such as obtaining and hiring service providers, taking minutes as the Secretary, and completing some Treasurer duties. In addition, the Treasurer did not attend the OANC's Treasurer training.

We could not determine if some expenditures were for ANC use or partisan political activity because the Commission did not properly approve any of its 22 expenditures "exceeding \$50 for personal service

expenditures.”¹⁸ The 8C minutes reflected approval for community outreach, photography for Earth Day activities, an annual report, and to hire a project manager, but did not list all required information, such as the name of the service provider and payment rates. Figure 10 details 8C’s compliance with the D.C. Code requirements of what should be recorded in the minutes for personal service approvals.

Figure 10: 2021–2022 8C Compliance with Personal Services Meeting Minutes Approval Requirements

Payee	Check #	Amount	Check Date	Purpose Per Check	Service Provider Name	Rate of Compensation	Maximum Hours
Andranae Nelson	1896	\$400	1/19/2022	Annual Report Deposit	no	yes	no
	1897	\$400	1/19/2022	Annual Report Final Payment	no	yes	no
		\$800					
Elle Lowe/ Laydia Olusa	1913	\$300	4/26/2022	ANC Photography	no	no	no
	1920	\$200	5/14/2022	Photograph	no	no	no
	1934	\$300	7/6/2022	Photo	no	no	no
	1937	\$250	8/3/2022	Reordering [or] Recording	no	no	no
	1959	\$650	11/1/2022	Photography	no	no	no
		\$1,700					
Brittany Hamilton	1918	\$200	5/4/2022	Communications/ Sound	no	no	no
	1919	\$300	5/4/2022	Communications	no	no	no
	1931	\$200	6/15/2022	For Sound	no	no	no
		\$700					
Natalie Andrade	1922	\$350	5/14/2022	Project	no	yes	no
Sharde Perry	1925	\$175	5/14/2022	Outreach	yes	no	no
Samuel Johnson	1943	\$900	8/25/2022	Photographer	no	no	no
	1958	\$675	10/23/2022	Photography for Annual Report	no	no	no
		\$1,575					

18 D.C. Code § 1-309.13(g): “Disbursements of Commission funds exceeding \$50 for personal service expenditures shall be specifically approved by the Commission at a public meeting prior to the disbursement. The approval shall be recorded in the minutes of the Commission meeting. Any personal services payment shall name the person who is to receive the payments, the rate of compensation, and the maximum hours of service, if less than full-time compensation.”

Payee	Check #	Amount	Check Date	Purpose Per Check	Service Provider Name	Rate of Compensation	Maximum Hours
Taiyler Henderson-Thorpe	1945	\$260	9/2/2022	Project Management	no	yes	no
	1949	\$250	9/9/2022	Office Pro Mgmt.	no	yes	no
	1951	\$220	9/17/2022	Project Management	no	yes	no
	1952	\$135	9/27/2022	Project Management	no	yes	no
	1956	\$180	10/3/2022	Project Management	no	yes	no
	1957	\$140	10/11/2022	Project Manager	no	yes	no
		\$1,185					
Newton Media Group	1946	\$1,000	9/6/2022	promo-WEACT	no	no	no
Boluwaji Omisore	1947	\$200	9/6/2022	Photographer	no	no	no
Total	22	\$7,685		Yes	1	9	0
Total				No	21	13	22

Source: ODCA analysis of QFRs

As shown, the minutes did not reflect all of the requirements. Chair Adofo was also acting as the Secretary and did not keep detailed minutes, and the Treasurer failed to ensure that all requirements were met prior to signing the checks. The meeting minutes lacked detail, and the other Commissioners voted to approve the QFRs that contained the personal services but did not appear to question how these expenditures related to the function of the office or how they served a public purpose. Additionally, 8C did not have standard operating procedures for personal service expenditures such as requiring signed written agreements that detail specific duties.

Without ensuring all personal service expenditures were supported with documentation stating the service, name of the service provider project, purpose, and/or event, the Commission and its stakeholders could not be certain that the expenditures were for 8C Commission activities and programs rather than prohibited uses.

Not including service provider names in the minutes increased the risk that the Commission was hiring friends or acquaintances of Commissioners and created a lack of transparency with the public and within the 8C Commission. By not having the maximum numbers of hours and pay rate recorded in the minutes, individuals could have overcharged the Commission. By not voting on all personal service expenditures, the 8C Commissioners may not have been aware of all services available for use in their SMDs, such as project management and photography.

Chair Adofo's use of ANC funds for partisan political activity was a breach of trust to 8C residents and the other Commissioners.

Recommendations

1. Chair Adofo should reimburse ANC 8C for personal services of \$2,225 for photos used for partisan political activity.
2. The Office of the Attorney General should determine if any other actions should be taken against Chair Adofo for use of ANC funds for partisan political activity.
3. ANC 8C should develop written procedures for obtaining and hiring individuals for personal services.

We could not determine if eight payments 8C made to Chair Adofo totaling \$6,804 were reimbursements for ANC purposes or for partisan political activity.

As summarized above, D.C. Code states that “A Commission shall expend funds ... for public purposes within the Commission area or for the functioning of the Commission office, including staff salaries, Commissioner training, property liability insurance, legal expenses for Commission representation by an attorney licensed in the District before an agency, board, or commission of the District government, and nominal refreshments at Commission meetings. Nominal refreshments shall be limited to \$100 worth of food and nonalcoholic beverages per regular public Commission meeting, and any refreshments purchased shall be available to the public. ... A public purpose shall be a purpose that benefits the community as a whole and is not done for the primary purpose of benefitting a private entity.”¹⁹ D.C. Code also states that “Prohibited expenditures include those for any purpose that involves partisan political activity...”²⁰

Additionally, D.C. Code states that “A Commission may provide reimbursement for an authorized purchase made with a personal credit card, debit card, or cashier’s check that is documented with a receipt, a copy of which shall be submitted to the Commission.”²¹

This finding relates to the 2021-2022 Commission as the 2023-2024 Commission did not make any Commissioner reimbursements during our scope.

ANC 8C made 13 reimbursements to Commissioners totaling \$7,531. We were unable to determine if eight of the 11 reimbursements made to Chair Adofo totaling \$6,804 were for partisan political activity, as Figures 11, 12, and 13 detail.

¹⁹ D.C. Code § 1-309.13(l)(1). The language of this portion of the Code has been slightly changed since the scope of this audit. This is the language in effect during the audit scope.

²⁰ D.C. Code § 1-309.13(l)(2).

²¹ D.C. Code § 1-309.13(f)(3).

Figure 11: Chair Adofo Reimbursements that Could Not Be Determined for ANC Use or Partisan Political Activity

Vendor Name from Receipt	Check #	Amount	Check Date	Purpose Per Check	Invoice/Receipt Details
NGP Van, Inc. (now Bonterra)	1953	\$2,650	9/27/2022	Communications	Ten "everyaction" invoices from December 2021 - September 2022 at \$265/month for "contract invoice"
FedEx	1955	\$156	9/27/2022	FED EX	One receipt for \$165.93 for three copies and three presentations. Contains SMD 8C07 email address.
FedEx	1940	\$444	8/15/2022	Reimburse FedEx	Two receipts: one for \$167.46 for six copies, one for \$264.89 for ten copies. Receipts did not support the total amount. Contains SMD 8C07 email address.
Next Day Flyers	1893	\$233	12/30/2021	Business Cards	2,000 door hangers, full color, ordered October 16, 2021.
Fiverr	1894	\$277	12/30/2021	Flyers/ Communications	Flier design, 19 invoices from December 2020 - November 2021. Invoice "Bill to" was "Commissioner Salim Adofo."
EZ Texting	1927	\$1,262	6/14/2022	Communications/ Reimbursement/ EZ Text	18 invoices for 180-2,500 contacts (one for 8,576 contacts), from January 2022 - June 2022. Invoice includes Adofo's ANC email address and phone number.
EZ Texting	1941	\$1,246	8/15/2022	none	Reimbursement for 7 invoices for 1,500 - 7,272 contacts from June - August 2022.
EZ Texting	1954	\$536	9/27/2022	Communications	Reimbursement for 4 invoices for 1,500 - 6,735 contacts from August - September 2022.
Total	8	\$6,804			

Source: ODCA analysis of 8C QFRs

**Figure 12: 8C Reimbursements to Salim Adofo that ANC Use
or Partisan Political Activity Could Not Be Determined**

Vendor	Why ODCA Could Not Determine ANC Use vs. Partisan Political Activity
<p>NGP Van, Inc.</p>	<p>Support for ANC use, but not exclusively: NGP Van Mobilize account activities and event emails showed use for ANC 8C monthly meetings, special ANC meetings with the Mayor and Councilmembers, an ANC 8C Entrepreneurship Conference, and an ANC 8C Budget Meeting, but also events that were not directly related to the ANC. Of the 36 event names reviewed, 17 specified the ANC/8C/Commissioner, one referred to Ward 8, and the rest were general community activities. Some of the emails for broader community events and activities were not solely related to Adofo’s SMD or sponsored by ANC 8C, such as “DCPS Performance Recommendations” and “Black Men’s Action Summit,” and did not mention the ANC.</p> <p>High price for ANC communications: This \$265/month service is a comparatively high amount to spend for ANC communications, as other ANCs spent \$48/month for Constant Contact and as little as \$20/month for Mailchimp.</p> <p>Sophisticated software to analyze user activity: Information available to Adofo from NGP Van showed sophisticated data analytics of user activity and event demographics that appeared to go beyond what would be needed for an ANC, such as Percent of “Registrations from Cross-Promotion” and “Volunteers by ZIP code.”</p> <p>Same account for ANC and campaign: While Adofo told us several times that no service agreement was available for NGP Van, we obtained a signed agreement from the vendor. The agreement was signed in 2021 but did not end until 2025, meaning a new contract was not started when his campaign activities started. Adofo continued to use this account with all the event and user information for his campaign, meaning he still had access to the data and contacts from the period covered during the ANC reimbursement (December 2021 - September 2022) and could use the information for his partisan political activity.</p> <p>Account established with both ANC and non-ANC information: The Mobilize agreement shows that Adofo signed as “Chair” but listed the Organization Name as “Salim 4 DC,” not the ANC.</p> <p>Product used for campaigns and elections: Bonterra/NGP VAN stated that its services “are widely used by Democratic candidates and organizations.” Further, Adofo’s signed agreement included a section on “Subscriber Responsibility For Compliance With Election Law” and contained references to campaigns and candidates.</p>
<p>FedEx</p>	<p>The receipts Adofo provided were for copies and a presentation, but he did not provide ODCA additional documentation to support why the expenditures were necessary as 8C had an office printer.</p>

Next Day Flyers

The order amount was sufficient to cover Adofo's SMD's 2,000 constituents. One side of the door hanger mentions 8C "Get involved with Advisory Neighborhood Commission (ANC) 8C," and both sides include Adofo's ANC email address. Chair Adofo explained that the door hangers were purchased during COVID to keep the Commission active and the community informed when in-person interactions were limited.

The door hanger promoted Adofo with a large photo and did not include details about when or where ANC 8C held its monthly meetings. Both sides of the doorhanger list salimadofo.com, which previously featured information about Adofo's campaign for the Ward 8 Democrats President and Re-Elect Salim Adofo for Commissioner District 8C07, as well as links to personal social media accounts (@SalimAdofo), and personal phone number, not the ANC number. Adofo ordered the hangers prior to the start of his campaigns and at the time, his website did not feature campaign information.

Fiverr

Adofo provided more than 30+ professionally designed fliers for Commission public meetings, recruitment for 8C Committees, and special events (teach-in, etc.) that featured 8C's logo, social media accounts, and email address.

Some flyers contained "Ward 8" in the event title, which gave the impression it was a broader event, than Adofo's SMD or 8C, though the ANC 8C logo was included. The sample fliers could not be linked directly to the 19 invoices. This means that there was the possibility that the ANC reimbursed a flier that may not have been 8C-related. Some fliers featured Adofo's personal social media links, not those of ANC 8C.

All invoices were dated before Adofo's Ward 8 Council campaign picked up petitions for the 2022 General Election. Invoice submitted to OCF contained different "Bill to."

EZ Texting

Adofo provided documentation that shows that EZ Texting was used for meeting notification for 8C, as well as ANC-related activities ("ANC 8C needs your input for our Fiscal Year 2023 Budget. Please take our budget survey...").

Many texts were for broader Ward 8 activities or D.C.-wide policy and not solely on Adofo's SMD or ANC 8C, such as "Please help address air pollution in Ward 8 by signing the letter to DC City Council" or "Please help make suggestions to DC Council to improve special education." Of the EZ Text screenshots provided to us, the only Commissioner name featured in the texts was Salim Adofo.

Source: ODCA analysis

Figure 13: Examples of Fiverr Fliers, Door Hanger, and EZ Texting Messages



Source: ANC 8C

While Adofo also used Next Day Flyers, Fiverr, and EZ Texting, for his Ward 8 Council campaign, our examination of his campaign's monthly reports to the Office of Campaign Finance (OCF) found the expenditures Chair Adofo submitted to the ANC for reimbursement were not for the same purchases/ services nor for the same period.

Some 8C reimbursements were for ANC use.

We found that five of the 13 reimbursements (three to Chair Adofo, one to Commissioner Akinseye, and one to Commissioner Abdul Salaam) were for the functioning of the Commission office, specifically:

- Three in the Other category (checks #1939, #1932, and #1936) were for meeting refreshments, and all were \$100 or less (check #1932 was charged \$10 in tax) as required by D.C. Code.
- One in the Direct Office Cost category (check #1942) was for postage.
- One in the Office Supplies category (check #1892) was for paper and meeting supplies.

8C did not properly approve reimbursements.

A key reason we could not determine whether all 8C reimbursements were for ANC use and not for partisan political activity was because the 2021-2022 Commission did not properly approve its reimbursements.²² 8C's meeting minutes did not reflect the approval of each reimbursement at a public meeting, including the name of the Commissioner being reimbursed and the reimbursement's purpose, amount, and purchase date.²³ Figure 14 details 8C's 13 reimbursements to three Commissioners totaling \$7,531.

22 D.C. Code § 1-309.13(f)(1): "No expenditure of any amount shall be made without the specific authorization of the Commission..." ANC 8C bylaws: "Each expenditure over \$50.00 must be specifically approved by the Commission, except that recurring expenditures, such as for rent, telephone, employment, and professional services, may be approved as general budget items."

23 All but one reimbursement should have been approved by the commission because 8C's approved FY 2022 budget did not include disbursements. The one expenditure that did not require approval (check #1955) was a recurring item in the FY 2023 budget.

Figure 14: 2021–2022 8C Commissioner Reimbursements

Commissioner	SMD	Check #	Check Amount	Check Signatures*	Expenditure Category	Vendor Name	Provided Adequate Receipts ²⁴	Receipts Supported ANC Use
Salim Adofo	8C07	1892	\$446	Treasurer and Vice-Chair	Office Supplies	Staples/ Amazon	yes	yes
		1893	\$233	Treasurer and Vice-Chair	Office Supplies	Next Day Flyers	yes	could not be determined
		1894	\$277	Treasurer and Vice-Chair	Communication	Fiverr	partial	could not be determined
		1927	\$1,262	Treasurer and Vice-Chair	Communication	EZ Texting	yes	could not be determined
		1939	\$38	Treasurer and Vice-Chair	Other	Giant	yes	yes
		1940	\$444	Treasurer and Vice-Chair	Communication	FedEx	partial	could not be determined
		1941	\$1,246	Treasurer and Vice-Chair	Communication	EZ Texting	yes	could not be determined
		1942	\$62	Treasurer and Vice-Chair	Direct Office Cost	USPS	yes	yes
		1953	\$2,650	Treasurer and Vice-Chair	Communication	NGP Van	yes	could not be determined
		1954	\$536	Treasurer and Vice-Chair	Communication	EZ Texting	yes	could not be determined
		1955	\$156	Treasurer and Vice-Chair	Office Supplies	FedEx	yes	could not be determined
				Total	\$7,349			

24 D.C. Code § 1-309.13(f)(3): “A Commission may provide reimbursement for an authorized purchase made with a personal credit card, debit card, or cashier’s check that is documented with a receipt, a copy of which shall be submitted to the Commission.”

Commissioner	SMD	Check #	Check Amount	Check Signatures*	Expenditure Category	Vendor Name	Provided Adequate Receipts ²⁴	Receipts Supported ANC Use
Victoria Akinseye	8C02	1932	\$110	Treasurer and Vice-Chair	Other	MLK Deli	yes	yes
Total			\$110					
Mustafa Abdul-Salaam	8C05	1936	\$72	Treasurer and Chair	Other	MLK Deli	yes	yes
Total			\$72					
Total			\$7,531					

Source: ODCA analysis of QFRs. Note: The partial receipts for checks #1894 and #1940 totaled \$24. *Two signatures required, one of which must be the Chair or Treasurer.²⁵

In not correctly approving reimbursements the 2021-2022 8C Commissioners failed to carry out their fiduciary duties and instead relied heavily on the Chair. In addition to the role of Chair, Commissioner Adofo served as the Secretary. The former Treasurer stated that he relied on the Chair and Vice Chair to assist him with his duties because he was new to the role. The Commissioners voted to approve the Quarterly Financial Report that contained the reimbursements, but the meeting minutes were not detailed and did not reflect Commissioners questioning how these expenditures related to the function of the office or to a public purpose.

Another reason it was difficult to determine if the reimbursements were for ANC use or partisan political purposes was because Chair Adofo did not consistently use his ANC email account and phone number for ANC activities and instead used several personal email addresses and phone numbers. For example, he used “info@salimadofo.com” as a contact on fliers for community meetings and used it for campaign events. Figure 15 details examples of Adofo’s commingling of ANC, personal, and/or campaign contact and account information.

²⁵ D.C. Code § 1-309.13(f)(2)(A)(i).

Figure 15: Commingling of ANC/Personal/Campaign Account Information with Vendors in Adofo’s Reimbursements

Next Day Flyers	Fiverr	NGP Van, Inc./Mobilize
Doorhanger featured links to personal social media accounts (@SalimAdofo), and personal phone number, not the ANC-paid for number.	Invoices paid for by ANC and invoices paid for by Adofo’s campaign were addressed to the same PO Box address, which was Adofo’s personal PO Box.	ANC paid invoices contained Adofo’s personal mailing address, phone number, and email address, not the ANCs’. ANC paid invoices and invoices paid for by Adofo’s campaign had the same customer number, phone number, and address.
Invoice reimbursed by 8C contained Adofo personal mailing address, phone number, and email, not that of the ANC.	Salim Adofo’s name appeared on invoices paid for by ANC and invoices paid for by Adofo’s campaign, however invoices paid for by his campaign were labeled “Friends of Salim Adofo” and the invoices paid by the ANC were labeled “Commissioner Salim Adofo.”	

Source: ODCA analysis of OCF, NGP Van (Bonterra), and 8C documentation

When we asked Adofo if he sought or received guidance on running for higher office, he stated that he did not.

Because legal requirements were not followed related to the transparency of ANC expenditures, these reimbursements contributed to misuse of government funds and led to a perception of wrongdoing that has been voiced by Commissioners and constituents even in instances when funds were appropriately spent. As the minutes did not reflect the approval of these expenditures, it was not clear that all the 8C Commissioners were aware of the Fiverr flyer design services, the EZ Texting, and NGP Van/Mobilize emails. Thus, they may have been unaware that they could be used in their own SMD. The NGP Van/Mobilize agreement in place during this reimbursement had a clause stating that there could be up to 15 users.

Transparency was especially important during a period that Adofo began campaigning for a higher office, and commingling of ANC and campaign activities and vendors contributed to the appearance of ANC dollars being used for partisan political purposes. This led to a lack of trust in the Commission among constituents and Commissioners.

Recommendations

4. ANC 8C should properly document approval of Commissioner reimbursements in meeting minutes.
5. ANC 8C should develop a policy on the specific fiduciary responsibilities of the Treasurer including the documentation and approval required before they sign checks, approve debit card transactions, and sign the Quarterly Financial Reports.

The 2021–2022 8C Commission spent \$7,164 on cell phones and mobile devices without sufficient documentation to show they were for ANC use and neither Commission term obtained these devices from former Commissioners.

D.C. Code states “No expenditure of any amount shall be made without the specific authorization of the Commission...”²⁶ D.C. Code states that “A Commission shall expend funds ... for public purposes within the Commission area or for the functioning of the Commission office ... ”²⁷ D.C. Code states that “any equipment purchased by, or on behalf of, a Commission, is the property of the District, and not the property of any Commissioner or other individual.”²⁸

The 2021-2022 8C Commission spent \$7,164 on T-Mobile cell phone usage and equipment that was not properly approved or supported. ANC 8C should have approved each T-Mobile bill paid in FY 2022 because 8C approved a FY 2022 budget with only receipts and \$0 disbursements, meaning they did not include disbursements. Figure 16 shows ANC 8C’s payments to T-Mobile.

Figure 16: ANC 8C T-Mobile Payments

Check #	Check Date	Check Amount
1871	10/15/2021	\$1,526
1875	12/20/2021	\$788
1898	2/14/2022	\$776
1910	4/26/2022	\$1,289
1924	6/14/2022	\$526
1935	7/20/2022	\$452
1950	9/9/2022	\$904
1960	11/15/2022	\$903
Total		\$7,164

Source: 8C QFRs

We could not determine if these expenditures were exclusively for the functioning of the ANC office as 8C failed to maintain records of its T-Mobile bills and agreements. 8C could not provide documentation of which Commissioners received cell phones and mobile hotspots, including the dates in use and the phone numbers affiliated with each Commissioner. While not in the QFR, 2023-2024 Treasurer Johnson provided a June 2023 bill for \$3,162 of which \$452 was the current monthly charge and listed six phone numbers and seven mobile hotspots (\$29 per month, per device).

8C failed to recover the devices from former Commissioners when their terms ended and from all

26 D.C. Code § 1-309.13(f)(1).

27 D.C. Code § 1-309.13(l)(1).

28 D.C. Code § 1-309.13(r).

Commissioners when 8C cell service was terminated. While we do not know how many former and current Commissioners still possess phones and equipment, former Treasurer Seitu stated that he still had the cell phone and hotspot. Adofo stated that he took over payment for the number that he was assigned in November/December 2022, then switched from T-Mobile to Verizon in 2023, and provided proof of his payments to Verizon in 2023 and 2024. Commissioner Akinseye stated that she turned her phone over to Commissioner Joyce Doyle during the transition from the 2021-2022 to 2023-2024 Commission. The OANC did not have any 8C cell phones.

When submitting QFRs to the OANC, 8C's Treasurer did not submit complete T-Mobile invoices and receipts that showed the cell phone numbers affiliated with the bills, nor the costs associated with each phone number.

ANC 8C's 2023-2024 Chair and Treasurer stated that they discontinued the T-Mobile cell phone service but neither could provide proof.

The 2023-2024 8C Commission did not submit proper invoices and receipts because the Commission did not retain the monthly phone bills and the 2021-2022 Treasurer stated that since this was a recurring expense from previous Commission terms, he did not question them or insist on documentation. As stated previously, the Treasurer did not attend the OANC's Treasurer training and delegated several of his responsibilities to the Chair, who was already serving in more than one officer role.

Some of the 8C Commissioners did not properly return their equipment to the Commission because they did not know the proper procedure. The 8C bylaws did not address cell phones or equipment, nor did 8C have written cell phone policies and procedures. Also, the OANC's 2021-2022 and 2023-2024 Advisory Neighborhood Commissioner Handbook did not contain guidance about cell phone usage or equipment.

We cannot calculate the amount 8C spent on former Commissioners' cell phone usage and equipment due to lack of documentation. We also cannot rule out that ANC funds could have been used to support a family plan or for services that were not for a public purpose or for functioning of the Commission office. By not properly maintaining District property, 8C wasted public funds as the returned devices could have been used for the next Commission term.

Recommendation

6. ANC 8C should request the T-Mobile cell phone equipment be returned to the Commission from past and current Commissioners and create policies for the purchase of equipment and personal use of cell phones to ensure equipment is returned in the future.

ANC 8C awarded \$4,000 in grants in FY 2022 that did not comply with all legal requirements.

The following section covers only the grant making activity of the 2021-2022 Commission, as the 2023-2024 Commission did not make any grants during our scope.

D.C. Code states that:²⁹

- A grant may not be awarded unless the grant is awarded pursuant to a vote of the Commission at a public meeting following the public presentation of the grant request. A Commission may approve grants only to organizations that are public in nature and benefit persons who reside or work within the Commission area.
- An applicant for a grant shall submit an application in writing to the Commission and to the OANC. The Code further specifies the information that must be included in the application.
- Within 60 days following the issuance of a grant, and every 90 days thereafter during the life of the grant, the grant recipient shall forward to the Commission and the OANC a statement as to the use of the funds consistent with the grant application complete with receipts that support the expenditures.

D.C. Code also states that “Expenditures may be in the form of grants by the Commission for public purposes within the Commission area pursuant to subsection (m) of this section. A public purpose shall be a purpose that includes a significant benefit for the community and is not done for the primary purpose of benefitting a private entity.”³⁰

ANC 8C’s bylaws state that “The maximum amount of an ANC 8C grant shall be \$1,000.”³¹

ANC 8C’s bylaws also state that “Commissioners shall take due diligence to avoid actual or perceived conflicts of interest on matters before the Commission. ...If a Commissioner is involved in civic, business, political, or neighborhood organizations with business before the Commission, he/she shall notify the Commission of this and of his/her role in the matter. An officer may not sign a financial instrument intended for the reimbursement of expenses which he/she has incurred. ...”³² The OANC’s 2021-2022 ANC Handbook states: “The purpose of the conflict-of-interest provisions is to ensure that public officials, including Advisory Neighborhood Commissioners, do not use their official position to obtain financial gain for themselves or those closely affiliated with them, and to maintain public confidence in ANC decisions.” ANC Commissioners may not “Influence or participate in the decision-making process on matters where any conflict of interest can or does exist.”³³

We found 8C issued three grants totaling \$4,000 and the April 14, 2022, meeting minutes showed unanimous approval, including the grant amounts and grantee names, but did not reflect the public presentation of the grant requests or the grants’ purpose.

The three grantees submitted applications; however, one grantee (Ward 8 Farmers Market) did not submit its application on the ANC 8C Grant Application form and was missing pertinent information. The Market’s application did not state the applicant’s Contact Name and Contact Title, nor did it include the Amount Requested or if it received other funding from the D.C. Government, though it included a budget for a

29 D.C. Code § 1-309.13(m)(1) through (m)(3).

30 D.C. Code § 1-309.13 (l)(1). The language of this portion of the Code has been slightly changed since the scope of this audit. This is the language in effect during the audit scope.

31 ANC 8C bylaws, revised 2021, Article XIII. Grants, Section 1.

32 ANC 8C bylaws, revised 2021, Article III. Commissioners, Section 7.

33 OANC, 2021-2022 Advisory Neighborhood Commission Handbook, Conflict of Interest section.

\$2,000 request. Figure 17 details the three grants.

Figure 17: 2021–2022 8C Commission Grants Awarded

Check # and Amount	Check Date	Check Signers*	Grantee	Grant Description
1914 \$1,000	4/26/2022	Salim Adofo Kwasi Seitu	Preparing All Student Success	Provide scholars with exposure to different life skills.
1917 \$1,000	4/26/2022	Salim Adofo Kwasi Seitu	Delta Sigma Theta Sorority, Inc. Federal City Alumnae Chapter	Community Day 2022 - 15th Anniversary.
1923 \$2,000	5/14/2022	Salim Adofo Kwasi Seitu	Ward 8 Farmers Market	Educate the community and increase awareness of the Market.

Source: QFR, ODCA analysis. *Checks shall be signed by at least two Commission officers, one of whom shall be the Treasurer or Chairperson.

8C did not send the three grant applications to the OANC for review before the vote.

While minutes showed approval for grant reports to be submitted by November 1, 2022, two grants did not have statement of use, and one grant had partial receipts. ODCA found that the grants appeared to be for a public purpose. Figure 18 details the three grants' compliance with legal requirements.

Figure 18: 2021–2022 8C Commission Grantee Compliance with Legal Requirements

Grantee and Amount	Grant Application	Statement of Use (SOU)	Receipts to Support Grant Expenditures	Minute Approval	Public Purpose
Preparing All Student Success \$1,000	Yes	No	Partial	Yes	Yes
Delta Sigma Theta Sorority, Inc. Federal City Alumnae Chapter \$1,000	Yes	Yes	Yes	Yes	Yes
Ward 8 Farmers Market \$2,000	Yes	No	Yes	Yes	Yes

Source: QFR, ODCA analysis

The Ward 8 Farmers Market received \$2,000, which exceeded the grant limit stated in 8C's bylaws.

8C minutes did not reflect that Adofo disclosed the relationship or recused himself from the vote to approve the Ward 8 Farmers Market grant, despite the fact he was a paid Market Manager for the Farmers Market the prior year. At the time of the vote, the Ward 8 Farmers Market website listed Adofo as the Market Manager along with his ANC cell number. We spoke with the Ward 8 Farmers Market Board

President who stated that Adofo was there only for the summer of 2021 but did not provide documentation of the time period. The Board President also explained that the Market had not updated its website to remove Adofo's name and phone number.³⁴ Adofo also signed the grant check.

As discussed in the previous findings, there was not sufficient segregation of duties within ANC 8C, and this contributed to the issues found with its grantmaking. Previous financial misappropriation in the ANC made new Commissioners reluctant to take on leadership duties and relied on the knowledge of previous Commissioners to complete the necessary task. For example, the Past Treasurer did not ensure that all supporting documentation was provided for the grant checks because he was inexperienced and relied on the Chair and Vice Chair. Adofo also acted as the Secretary at the meeting when the grants were approved, and as previously discussed, the minutes were not detailed and did not include grant requirements.

While the 8C bylaws addressed grants, it did not specify the need to submit copies of grant applications to the OANC before approval, nor did they have written grant guidelines like other ANCs, which could be easier to understand than bylaws or the Code.

Adofo did not recuse himself because he stated that he had not worked with the Farmers Market since 2020, though he could not provide documentation of his tenure.

By not having complete minutes of grant approvals, it was not clear to the public the purpose of the grant and who represented the grantee at the public meeting. By not having a completed application for the Ward 8 Farmers Market, the Commissioners and the public did not know who was submitting the application and the amount needed to achieve its purpose. Approving the Ward 8 Farmers Market grant for \$2,000, which exceeded the grant limit in 8C's bylaws, raised concerns about Adofo's past relationship with the Market and whether grantees were treated fairly. Because grantees Prepare All Students Success and Ward 8 Farmers Market did not have a statement of use or complete receipts the Commission and the public did not know how the funds were used and if they were used for the stated project. This lack of transparency contributed to mistrust within the Commission and the community, as well as allegations of wrongdoing by Commissioners.

OANC did not have the opportunity to review the applications prior to the expenditure or provide proper guidance.

By not obtaining all required grant documentation, 8C lost \$3,000 from its allotments.

Recommendation

7. ANC 8C should establish policies and procedures for grants that detail all D.C. Code requirements.

³⁴ At the time of this report and since Adofo was made aware of this finding, the Ward 8 Farmers Market has removed Adofo from its website.

8C spent \$1,378 without sufficient documentation to establish the expenditures were for ANC use.

D.C. Code states that “Any expenditure of funds by a Commission shall be recorded by the treasurer in the Commission’s books of accounts. No expenditure of any amount shall be made without the specific authorization of the Commission...”³⁵ and that “A Commission shall expend funds ... for public purposes within the Commission area or for the functioning of the Commission office, including staff salaries, Commissioner training, property liability insurance, legal expenses for Commission representation by an attorney licensed in the District before an agency, board, or commission of the District government, and nominal refreshments at Commission meetings. Nominal refreshments shall be limited to \$100 worth of food and non-alcoholic beverages per regular public Commission meeting, and any refreshments purchased shall be available to the public. ... A public purpose shall be a purpose that benefits the community as a whole and is not done for the primary purpose of benefitting a private entity.”³⁶

We found 8C did not specifically authorize expenditures for its office copier use that went over its monthly copier contract amount. While 8C had a rate of \$165 per month for 2,000 black and white copies, we found that the 2021-2022 Commission paid a total of \$737 in overages for black and white and color copies during several months and the 2023-2024 Commission paid \$373 in overages for color copies. The 8C Commission could not provide documentation of why those overages totaling \$1,110 were for a public purpose or functioning of the office. The meeting minutes did not reflect a discussion of the purpose of the overages or how to prevent it from happening. Figure 19 shows the 8C overages.

Figure 19: 8C Copier Overages

FY	Check #	Check/Debit Date	Overage Amount	Notes on Overage
2022	1874	12/20/2021	\$364	4,982 color copies
			\$70	7,818 black and white copies
	1899	2/14/2022	\$63	864 color copies
	1909	4/26/2022	\$240	ODCA calculated overage
			\$737	
2023	Debit	3/29/2023	\$9	No invoice - ODCA calculated overage
	Debit	7/17/2023	\$3	32 color copies
			\$5	68 color copies
			\$8	104 color copies
			\$25	

35 D.C. Code § 1-309.13 (f)(1).

36 D.C. Code § 1-309.13 (l)(1). The language of this portion of the Code has been slightly changed since the scope of this audit. This is the language in effect during the audit scope.

FY	Check #	Check/Debit Date	Overage Amount	Notes on Overage
2024	Debit	11/13/2023	\$125	No invoice - ODCA calculated overage
	Debit	11/13/2023	\$114	No invoice - ODCA calculated overage
	Debit	3/7/2024	\$109	No invoice - ODCA calculated overage
			\$348	
Total			\$1,110	

Source: ODCA QFR analysis

Other unsupported expenditures

We could not determine whether a \$100 expenditure for refreshments (Check #1966 for \$100) written to Dascha Cleckley was for ANC use or partisan political activity. We reviewed an invoice to ANC 8C for refreshments at a community meeting, specifically “Assorted Wings & Salad November 1, 2022” but we did not find documentation to show an ANC 8C meeting/event was held on that date. The monthly meeting was November 9, 2022, per minutes.

We also found that a \$168 debit expenditure to Amazon did not have sufficient documentation to show ANC use.

Supported 8C expenditures for ANC use

The 2023-2024 Commission spent \$258 on Office Supplies and \$660 on Communication (which included ZOOM and Mail Chimp). These were all for budgeted items and were for a public purpose or the functioning of the office.

8C office

For both Commission terms, 8C maintained an office at the R.I.S.E. Demonstration Center in SE, and they did not pay rent.

The 2021-2022 Commission over-spent on its copier because of inadequate controls over printer use and lack of accountability of use.

The 2023-2024 Commission had not added in controls over the printer; therefore, the issue of overages and accountability remained.

8C was not ensuring that public funds were used by authorized individuals for public purposes. Due to a lack of documentation to support who used the copier and for what, we cannot rule out that these overages were due to the use of the copier for partisan political activity.

Recommendation

8. ANC 8C's Chair and Treasurer should add to its policies and procedures monitoring for over-spending budgeted items and present the expenditures for approval at a public meeting, which should be recorded in the minutes.

8C did not properly approve debit card transactions totaling \$4,245.

D.C. Code states:

- "Each Commission that obtains a debit card shall do so according to a procedure determined by the OANC that limits monthly debit card expenditures relative to the Commission's quarterly allotment."³⁷
- "An expenditure made by debit card...shall be: (i) Made in the name of the Commission; (ii) Authorized by at least 2 officers of the Commission..., one of whom shall be the Treasurer or Chairperson; and [(iii)] Conducted according to a procedure determined by the OANC." And "The Treasurer shall retain written documentation of authorizations, which shall bear the signatures of the 2 officers who authorized the expenditure..."³⁸

OANC's Debit Card Procedures included the following key requirements:

- Debit cards must be issued in the name of the ANC.
- ANCs must agree to debit cards at a public meeting.
- Transactions must be approved at a public meeting.
- The public record must reflect the name of vendor, amount, and purpose of expense.
- Transactions must be maintained in the Commission's check register and reported in the QFR.
- Receipts must be maintained for all debit purchases and submitted with the QFR.
- The OANC will withhold an allotment when these guidelines are not followed.

We found 8C did not follow all debit card requirements. 8C made 34 debit card transactions—15 in FY 2023 and 19 in the first two quarters of FY 2024 totaling \$4,245—and the Treasurer did not document authorization by two officers. Also meeting minutes did not reflect approval of all 34 debit purchases at a public meeting, nor include the vendor's name, purpose, and amount. In addition, 10 debit card transactions totaling \$1,892 were not supported by receipts: five in FY 2023 totaling \$1,306, and five in FY 2024 totaling \$585.

The 2023-2024 8C Commission started using a debit card in 2023 but 8C minutes did not show Commission approval to use a debit card.

We did find that the Commission name was on the face of the card and that the Treasurer recorded all expenditures in the QFR check register and maintained the debit card.

³⁷ D.C. Code § 1-309.13 (b-1).

³⁸ D.C. Code § 1-309.13(f)(2A)(A).

The 8C Commission did not approve the authorization of obtaining a debit card because they were not aware of the OANC guidance and this was also a new procedure.

The 2023-2024 Treasurer did not ensure that debit expenditure had the proper approval and documentation because she stated she was unaware of the OANC guidance and treated them as budgeted transactions.

The Treasurer did not ensure that the debits were approved at a public meeting with the vendor's name, purpose, and amount and told ODCA that the debit expenditure was part of the approved budget and she believed that was all that was needed.

The lack of transparent information about the debit card transactions shared at a public meeting and reflected in the meeting minutes, increased community concerns about misuse of ANC funds.

As we completed this audit and after our audit scope 8C began submitting to the OANC a Debit Card & ACH Voucher that included the vendor's name, amount of the transactions, date of approval and two ANC officer signatures.

Recommendation

9. ANC 8C's Treasurer should comply with OANC's debit card procedures by ensuring all debit card transactions are included in the meeting agenda and minutes.

8C did not submit eight of 10 QFRs to the OANC on time.

The D.C. Code states:

- "The treasurer of a Commission shall prepare a quarterly financial report on a form provided by the OANC. The financial report shall be presented to the Commission for its consideration at a Commission meeting within 45 days after the end of the quarter. A copy of the approved financial report, signed by the Chairperson, the secretary, and the treasurer, shall be filed, along with a record of the vote adopting the report, with the OANC within 15 days of approval."³⁹
- "Each quarterly report shall include ... the minutes of all meetings indicating the Commission's approval of disbursements during the time period covered by the quarterly report, and certification of the Commission's approval of the quarterly report signed by the Commission's Secretary."⁴⁰
- "An expenditure made by check shall: (i) Be signed by at least 2 officers of the Commission, one of whom shall be the treasurer or Chairperson; (ii) Be pre-numbered; (iii) Be issued in consecutive order; and (iv) Bear the name of the Commission and "District of Columbia Government" on its face... Before signature, the check shall contain: (i) The date of payment; (ii) The name of the payee; (iii) The amount of the payment; and (iv) A note describing the purpose of the payment... No check may be made payable to cash."⁴¹

39 D.C. Code § 1-309.13 (j)(1).

40 D.C. Code § 1-309.13 (j)(1).

41 D.C. Code § 1-309.13(f)(2)(A).

- “An expenditure made by debit card... shall be: (i) Made in the name of the Commission; (ii) Authorized by at least 2 officers of the Commission... one of whom shall be the Treasurer or Chairperson;...”⁴²

We found the 8C Treasurer presented nine of the 10 QFRs for Commission approval within 45 days of the quarter end and all 10 were approved in the minutes. We also found it submitted eight of the 10 reports late to the OANC, ranging from 19 to 194 days late, and that all were signed by the Secretary.

We reviewed 148 transactions that were recorded in the QFR, of which 100 were check or debit card transactions and the remaining were bank fees or voided and canceled checks, and while several of these expenditures were also addressed in other findings, we found:

- 37 had no receipts and/or documentation.
- 34 debit card purchases did not follow OANC procedures.
- 30 voided checks.
- Two checks were not written in consecutive order (1912, 1924).
- One check (1959) was not recorded on the QFR. One additional check (1870) was not recorded in the QFRs but had been written in FY 2021 and a stop payment issued in FY 2023.
- All checks had D.C. Government on the check face and were pre-numbered.

The 2021-2022 Treasurer was new to the role and only volunteered because no one else did, focused on signing checks and reports, and relied on the 8C Chair and Vice Chair to prepare the quarterly report. Chair Adofo also signed as Secretary in 2022.

The 2023-2024 Treasurer stated that reports were late due to getting acclimated with the QFR system.

Because of errors and omissions, ANC 8C lost \$13,197 or 25% of its allotments during our scope, funds that could have been used for community activities.

Recommendation

10. Prior to voting for new officers, ANC 8C should present the responsibilities of each position to the Commission and document in the agenda and minutes.

8C developed FYs 2022-2024 budgets but did not complete and approve them per all legal requirements.

D.C. Code states that “Each Commission shall develop an annual fiscal year spending plan budget for the upcoming fiscal year within 60 days of notification of the amount of the Commission’s annual allotment. Prior to adoption of the budget at a public meeting, the Commission shall present the budget at a public meeting of the Commission to elicit comments from the residents of the Commission area.”⁴³

42 D.C. Code § 1-309.13(f)(2A)(A).

43 D.C. Code § 1-309.10(n).

D.C. Code states that “... No expenditure of any amount shall be made without the specific authorization of the Commission...”⁴⁴ and that “A Commission shall expend funds ... for public purposes within the Commission area or for the functioning of the Commission office, including staff salaries, Commissioner training, property liability insurance, legal expenses for Commission representation by an attorney licensed in the District before an agency, board, or commission of the District government, and nominal refreshments at Commission meetings. Nominal refreshments shall be limited to \$100 worth of food and non-alcoholic beverages per regular public Commission meeting, and any refreshments purchased shall be available to the public. ... A public purpose shall be a purpose that benefits the community as a whole and is not done for the primary purpose of benefitting a private entity.”⁴⁵

8C developed a FY 2022 budget and it was approved at a public meeting within 60 days, in September 2021. The budget did not contain approved expenditures for the year and incorrectly listed the beginning balance as negative, when it was in fact positive. Appendix A includes 8C’s FYs 2022, 2023, and 2024 budgets.

8C developed a FY 2023 budget but it was not approved at a public meeting until November 9, 2022. We could not determine if this was within 60 days because the OANC could not provide the date on which the Commissioners were notified of their annual allotment. Also, the meeting minutes say there was a quorum but lists only three Commissioners, which was not sufficient for a quorum as there were seven Commissioners, and a quorum would have been four.

8C developed a FY 2024 budget but a review of the minutes showed it was not approved during our scope. The budget had no beginning balance which led to the total funds available balance and the ending balance being incorrect.

Although the 2022 and 2023 budgets were approved in minutes, we could not determine if the Commission presented the budgets to elicit resident comments because the minutes were not sufficiently detailed.

While the OANC provided detailed instructions on completing the budget, the 8C Chair and Treasurer did not follow all the instructions for the 2022 and 2024 budgets for the same reasons discussed in the above findings (i.e. inexperienced officers, the Chair taking on multiple roles).

8C’s lack of detail in meeting minutes meant there was no record of community questions or Commissioners’ objections to show that an issue was actually discussed.

An incomplete budget and presentation can result in the community not being able to properly comment on the use of public funds.

44 D.C. Code § 1-309.13(f)(1).

45 D.C. Code § 1-309.13(l)(1). The language of this portion of the Code has been slightly changed since the scope of this audit. This is the language in effect during the audit scope.

Recommendation

11. ANC 8C's Chair and Treasurer should follow guidance provided for budget submission and to monitor spending, and the Secretary should document budget presentation to the public in the minutes.

ANC 8C bylaws omitted requirements including the use of the Commission office and supplies and officer transition protocols and were not consistently followed including when voting for new officers, which reduced transparency and trust.

D.C. Code states that "Each Commission shall establish bylaws governing its operation and internal structure. (1) These bylaws shall include the following: (A) The geographic boundaries of the Commission area; (B) A statement of Commission responsibilities; (C) Voting procedures; (D) The establishment of standing and special committees, including provisions for giving public notice of all committee meetings; (E) The manner of selection of chairpersons and other officers; (F) Presiding officers; (G) Procedures for prompt review and action on committee recommendations; (H) The use of the Commission office and supplies; (I) Procedures for receipt of, and action upon constituent recommendations at both the single-member district and Commission levels; (J) Pursuant to § 1-309.13(c), the procedures for the filling of a vacancy in the office of treasurer; and (K) Transition protocols for officer positions; and (L) A tiebreaking procedure for Commission officer elections."⁴⁶

D.C. Code also states: "An up-to-date copy of each Commission's bylaws and all amendments thereto shall be filed with the Council and the Office of Advisory Neighborhood Commissions within 30 days of any amendment to the bylaws."⁴⁷

The OANC 2021-2022 ANC Handbook advised Commissions to file with the OANC and the Council any revisions to bylaws: "If, however, the bylaws are changed, a copy of the revised bylaws must be filed with the DC Council and the OANC within 30 days of the changes."

ANC 8C 2021 Bylaws state:

- Article IV. Officers, Section 3: "Officers of the Commission shall be elected by a majority vote, as defined in Article VI, Section 3, of the Commissioners. In the event that there is not a simple majority on the first ballot, there shall be an election between the two candidates receiving the most votes. In the event of a tie in such a run-off vote."
- Article IV. Officers, Section 7: "In the event that no candidate has a majority vote of all Commissioners, there shall be a runoff election between the two candidates having received the most votes."
- Article VI. Voting, Section 1: "Each Commissioner shall have one vote..." and Section 4: "In case of a tie vote, the motion being voted upon shall fail."

⁴⁶ D.C. Code § 1-309.11(d).

⁴⁷ D.C. Code § 1-309.11(d)(3).

We found 8C's bylaws included 13 articles outlining how ANC 8C would govern itself and included many of the D.C. Code requirements, though they were missing three requirements:

- Procedures for prompt review and action on committee recommendations.
- The use of the Commission office and supplies.
- Transition protocols for officer positions.

8C updated its bylaws in 2021 but did not file the revised bylaws with the D.C. Council nor the OANC.

At its January 10, 2024, meeting, 8C did not follow its bylaws when electing officers. Instead of a run-off or a tie vote resulting in a failed motion, as stated in its bylaws, the Commission broke a tie vote for the Vice-Chair with the toss of a coin, and this was not reflected in the meeting minutes.

8C was missing three requirements because it appeared they did not consult the D.C. Code bylaws section to ensure completeness. Also, because 8C did not submit the bylaws for OANC review, the missing requirements were not detected.

The coin toss occurred because 8C did not have its current bylaws readily and publicly available, and Commissioners were not clear on what they contained. When a member of the public asked about the tie-breaking procedures at the January 2024 meeting, several Commissioners stated that the bylaws allowed for a coin toss, but also that the Commission did not have current bylaws, and that the last update was done by the previous Commission in 2022. 8C's lack of updated and accessible bylaws was despite the fact that in 2019 Commissioner Adofo's public letter to the current Chair stated the need to make bylaws readily available.

By not having complete bylaws and not following their own bylaws, 8C reduced transparency and accountability and further created distrust within the Commission and among the community. Although 8C voted to accept the way the vote was handled, Commissioners failed to correctly cite their bylaws to the public. In addition, the January 2024 minutes did not include the details of how the vote was taken and the tie was broken.

Recommendation

12. ANC 8C should revise its bylaws to include all D.C. Code and OANC bylaw requirements and ensure that updated bylaws are submitted to the OANC and the D.C. Council.

Some 8C officers attended training but we could not determine if the Commission was fully compliant.

D.C. Code states: "Commissioners shall attend at least one training session per year conducted by the OANC pursuant to § 1-309.15(c)(5)."⁴⁸

48 D.C. Code § 1-309.13(s).

For the 2021-2022 term, Treasurer Seitu and Chair Adofo attended OANC individual training on financial responsibilities in September 2021, though this was not in our scope. We could not determine if the other Commissioners attended at least one training in 2022 because the OANC could not identify which Commissioners watched on-line ANC training.

For the 2023-2024 term, we found:

- Treasurer Johnson and Chair Adofo attended individual training from the OANC on financial responsibilities in 2023, but there was no record of training attendance in 2024.
- Commissioner Woodland attended the New Commissioner Training in December 2022, but there was no record of her training attendance in 2023 and 2024.
- Commissioner Beale attended the FOIA for ANCs in March 2024, but there was no record of her training attendance in 2023.

There was no record of training attendance for the other four Commissioners in 2023 and 2024 because the OANC could not identify which Commissioners watched on-line ANC training during that period.

As stated above, several of the 2021-2022 officers may have been reluctant to serve and may not have been motivated to seek training. We could not determine training attendance due to the OANC's lack of attendance tracking, which will be discussed in the OANC finding below.

8C Commissioners were not well informed about all their duties and fiduciary responsibilities, which led to many of the findings discussed above.

Recommendation

13. ANC 8C Commissioners should attend at least one training per year.

ANC 8C produced a 2021 annual report summarizing its activities but did not produce a 2022 and 2023 annual report.

D.C Code states that "By December 1 of each year, each Commission shall publish an annual report or newsletter that summarizes the activities of the Commission in service to the community over the preceding 12 months, including a highlighting of key issues voted upon, comments submitted to District agencies, and issuance of community grants."⁴⁹

8C produced a 2021 annual report which satisfied the Code requirements but did not produce an annual report for 2022 or 2023. The design of the 2021 annual report was paid for during the scope of the audit (FY 2022, 2nd quarter), however there was no definitive date as to when the report was released, though we saw photos of it being available at an ANC meeting.

⁴⁹ D.C. Code § 1-309.10(n-1).

While the OANC provided guidance on when to produce the annual report, the 2022 and 2023 reports were not completed due to lack of participation and disagreements within the Commission. Commissioners stated that photos could have been taken with a cell phone instead of incurring the cost of the photographer. Commissioners did not find the process to be transparent, as stated above, the annual report expenditures were not properly approved.

Additionally, Chair Adofo had again taken on more responsibility instead of delegating to other Commissioners, and Adofo told us that he did not have much support from other Commissioners, which we heard echoed in interviews. For the 2022 report, Past Treasurer Seitu stated he was not involved in making sure the 2022 report was issued. Past Vice Chair Abdul-Salaam interview stated he could not recall if the 2022 report was complete.

According to the 2023-2024 Treasurer Johnson, the 2023 and 2024 reports were not completed due to a lot of turmoil and not being able to get all the Commissioners together in one place.

The 8C constituents and other stakeholders did not have a written record that summarized the activities and key actions of the Commission for 2022 and 2023.

Recommendation

14. If funds are to be used to complete the annual report, ANC 8C should vote on the expenditure amounts and vendors, and responsible Commissioner(s).

8C participated in the ANC Security Fund in 2021 through 2024, though submitted its application late and expended funds before approval in several years.

During the scope of this audit, D.C. Code stated:

- “Each Advisory Neighborhood Commission may become a participant of the Fund upon payment to the Fund of an annual contribution at the beginning of the fiscal year in an amount to be determined by the Trustees. A Commission shall be eligible to participate in the Fund if the treasurer and the Chairperson of the Commission agree, on a form to be provided by the Trustees, to be personally liable to the Fund for any sum paid out by the Fund as a result of the treasurer or Chairperson’s wrongful misappropriation or loss of Commission monies.”⁵⁰
- “The treasurer of each Commission shall file with the Office of the District of Columbia Auditor (“Auditor”), within 30 days of assuming the office of treasurer or within 30 days of any change in the requested information, on a form provided by the Auditor... No expenditure shall be made by a Commission during a vacancy in the office of treasurer or at any time when a current and accurate statement and bond or its equivalent are not on file with the Auditor.”⁵¹

50 D.C. Code §1-309.14. This Code section expired on December 31, 2025.

51 D.C. Code § 1-309.13(c).

In 2021, 8C’s Treasurer submitted its Security Fund application late and spent \$4,011 from October through December 2021 (first quarter FY 2022) without being approved for the Security Fund.

In 2022, the 8C Treasurer submitted its Security Fund application on time but expended \$800 prior to Security Fund approval.

In 2023, the 8C Treasurer was late submitting its Security Fund application and spent funds only after it was approved for the Security Fund.

In 2024, the 8C Treasurer was late submitting its Security Fund application (submitted May 13, 2024) and spent a total of \$598 without being approved. ODCA did not approve the application submitted because it was not complete--forms were either not submitted, lacked signatures, or incomplete information was provided. ODCA rejected 8C’s check because it was not an official 8C check. ODCA did not receive the replacement check until July 1, 2024. The 2024 Security Fund application was not approved until November 13, 2024. Although out of scope, 8C did not record on the QFR the bank check that was rejected. Figure 20 shows ANC 8C’s participation in calendar years 2021-2024.

Figure 20: 8C Security Fund Participation

Calendar Year	Participated	Approved	Amount Spent Prior to Approval (FY 2022-2024 second quarter)
2021	Yes	December 3, 2021	\$4,011
2022	Yes	January 24, 2022	\$800
2023	Yes	March 14, 2023	\$0
2024	Yes*	November 13, 2024	\$598

Source: ODCA. *Not approved prior to March 2024, end of our scope.

8C was late submitting its Security Fund applications and spent funds prior to approval for the same reasons as discussed above, the Chair wore too many hats, had too many responsibilities, and the Treasurer lacked experience.

ANC 8C’s expenditures without properly being a participant in the ANC Security Fund resulted in 8C violating the Code.

We do not have a recommendation for this finding because the Security Fund was abolished effective December 31, 2025.

The OANC raised questions about ANC 8C financial records but did not have processes to ensure effective ongoing monitoring to identify all instances of noncompliance.

The D.C. Code states: “The duties of the OANC shall include: ... (16) Reviewing Commission quarterly financial reports, and approving or disapproving the release of Commission quarterly allotments...”⁵²

The D.C. Code also states: “The OANC shall provide assistance to the Commissions in the following areas: (A) Review of quarterly financial reports to ensure compliance with current law; (B) Monitoring of Commission expenditures and responses to inquiries from individual Commissions on the legality of proposed actual expenditures; and (C) Training of Chairpersons and treasurers regarding required financial reports and submissions.”⁵³

Additionally, D.C. Code states the OANC is responsible for: “Developing and directing no fewer than 2 training sessions for Commissioners per year, one of which shall take place no later than January 31 of each year...”⁵⁴

Of the 10 quarterly reports OANC reviewed, we found that the OANC withheld three quarterly allotments (in whole or part) totaling \$13,197. The OANC’s allotment memos note that 8C did not follow all procedures. Figure 21 details the reasons for the OANC’s deductions and allotments released.

Figure 21: OANC Review of 8C QFRs and Allotment Release

Quarter and FY	Results of OANC Review	Amount of Quarterly Allotment	Amount of Deduction	Amount of Allotment Released
1Q2022	Deduct - Lack of minutes and approval date	\$4,860	\$4,860	\$ -
2Q2022	Report reviewed ok to release	\$4,860	\$ -	\$4,860
3Q2022	Deduct - missing grant documentation	\$5,566	\$3,000	\$2,563
4Q2022	Report reviewed ok to release	\$5,142	\$ -	\$5,142
1Q2023	Report reviewed ok to release	\$5,142	\$ -	\$5,142
2Q2023	Report reviewed ok to release	\$5,142	\$ -	\$5,142
3Q2023	Report reviewed ok to release	\$5,336	\$ -	\$5,336
4Q2023	Report reviewed ok to release	\$5,336	\$ -	\$5,336
1Q2024	Report reviewed ok to release	\$5,336	\$ -	\$5,336
2Q2024	Deduct - not submitting on time	\$5,336	\$5,336	\$ -
Total		\$52,056	\$13,197	\$38,860

Source: ODCA analysis

52 D.C. Code § 1-309.15(c).

53 D.C. Code § 1-309.12(d)(2).

54 D.C. Code § 1-309.15(c)(5).

While the OANC identified several of the issues covered in the 8C findings above, we found some gaps in the OANC's review of 8C QFRs and monitoring of expenditures, including:

- While the OANC requested contracts/scope of work and W9s for five personal services vendors discussed in finding 1, after obtaining receipts for the vendors, the OANC restored the allotment, without receiving the contracts and scope of work. The OANC did not flag that the minutes did not reflect the multiple requirements for Commission approval of personal services expenditures.
- The OANC did not request from 8C sufficient documentation for the reimbursements for which we found the use of funds could not be determined, nor did the OANC flag that the minutes did not reflect the required Commission approvals of the expenditures. For example, the NGP Van receipts did not detail the services and the Description states "Contract Invoice," though no contract was provided or documentation of the services provided.
- The OANC's monitoring of 8C's T-Mobile expenditures was insufficient to ensure the legality of the actual expenditures. The OANC could not provide ODCA with the phone numbers associated with the bills or any information associated with the discontinuation of the cell service. The OANC approved four QFRs (which released four whole or partial allotments) despite receiving incomplete T-Mobile invoices and receipts totaling \$7,164 that did not list any phone numbers or service plans.
- The OANC review of 8C's third quarter FY 2022 QFR identified many issues with grant-making discussed above and the OANC withheld \$3,000. Months later the OANC was able to obtain additional grant documentation. The OANC did not inform ANC 8C of the following issues:
 - Minutes did not include the public presentation of the grant requests.
 - The Ward 8 Farmers Market request did not include all required information.
 - 8C did not submit the applications for OANC review prior to issuing the grants.
- In the five 8C QFRs with debit card transactions, the OANC did not withhold for debit card transactions that did not follow all the OANC procedures with the exception of \$84 for missing supporting documentation.
- The OANC provided feedback to 8C on the copier during its review of the QFR. The OANC requested additional information including a copy of the contract, which 8C did not provide, and invoices to support the expenditure which 8C provided after the allotment deduction. The OANC did not flag the overages as they considered it part of the expenditure.

The OANC conducted required training

The OANC provided training to Chairpersons and Treasurers. In 2023, OANC staff provided four individual trainings to Treasurer Johnson, and one was attended by Chair Adofo. In March 2024, OANC posted a slide deck of the Chair and Treasurer Training.

The OANC developed and directed at least two Commissioner training sessions and was compliant in 2022, 2023, and 2024. Specifically:

- By May 2022, training videos were made accessible on the OANC YouTube channel.
- Various training resources have been available on the OANC website since December 2022.
- The OANC offered training before January 31 in 2023 (New Commissioner training in Dec. 2022), but we could not determine if training was offered before January 31, in 2022 because the OANC started tracking these training sessions in February 2022.

- For 2024, OANC developed at least two trainings, including FOIA and Chair and Treasurers.

The OANC stated that they do not audit ANC's and that if an expenditure is a legal expense they do not necessarily flag or question it. The OANC stated that it does provide assistance with contracts to help the ANC make an informative decision when possible.

While the OANC provided a Quarterly Report Checklist template, it did not provide its policies and procedures for reviewing QFRs or monitoring Commission expenditures, to ensure that all expenditures had sufficient documentation (i.e. detailed receipts, etc.) to support ANC use and not partisan political activity.

The OANC accepted 8C's incomplete T-Mobile invoices because the OANC stated it did not need the phone numbers associated with the bills to process the QFRs. Its 2021-2022 and 2023-2024 Advisory Neighborhood Commissioner Handbook did not contain guidance about cell phone usage or equipment.

The OANC stated that it did not have a list of 8C cell phone numbers because in the past the OANC tried to require ANC's to have equipment agreements, but the OAG determined that the OANC did not have the authority to require it. Our review of the OAG guidance identified that the "OANC may encourage ANC's to sign these agreements as a way of impressing on Commissioners that, as the ANC Act says, "any equipment purchased by, or on behalf of, a Commission[] is the property of the District, and not the property of any Commissioner or other individual.""⁵⁵

The OANC did not detect all the grant non-compliance issues because its internal QFR process did not review for each Code requirement (i.e. not only did the minutes note grant approval but did they note the public presentation?).

The OANC did not flag 8C's non-compliance with approving each debit card transaction in the meeting minutes to include the name of the vendor, amount, and purpose because their internal review process did not include those requirements.

The OANC had no or limited records of group training before 2022 because of staff transitions. Although they provided live virtual training, the list was not inclusive of 8C attendees as all its training sessions were available "on-demand" on the OANC's YouTube channel. With on-demand training, OANC could only count "views" not the name of the Commissioners who viewed the training. The OANC further explained that a lot of Commissioners watch the recordings because their work (or life schedule) does not allow them to attend.

⁵⁵ OAG opinion dated January 27, 2022, RE: OANC Authority to Require Equipment Agreements. "None of this takes these agreements completely off the table. For example, OANC may encourage ANC's to sign these agreements as a way of impressing on Commissioners that, as the ANC Act says, "any equipment purchased by, or on behalf of, a Commission[] is the property of the District, and not the property of any Commissioner or other individual." Moreover, the absence of an equipment agreement could, depending on the particular facts, affect OANC's view as to whether ANC funds are being spent lawfully, and thus whether it should recommend that OCFO withhold funds from upcoming allotments. Also, if an ANC seeks to make use of existing government resources, and the government agency involved requires an ANC to enter into an agreement for that purpose, nothing prevents OANC from communicating that requirement to the ANC."

By not providing ANC 8C feedback or deducting allotments based on noncompliance on all D.C. Code requirements related to expenditures (i.e. personal services, reimbursements, and grants), the OANC failed to identify shortcomings in meeting Code requirements.

Without a list of 8C cell phone numbers with Commissioner names, the OANC could not ensure that 8C's T-Mobile expenditures complied with legal requirements. Also, the OANC could have used the number to complete the 8C contact information on its website, as it did not have numbers for all Commissioners listed.

By not flagging lack of compliance with all the new OANC debit card procedures, the OANC allowed ANC 8C to not comply with Code requirements related to debit card use.

OANC could not ensure that all 8C Commissioners received the required training.

Recommendations

- 15.** The Office of Advisory Neighborhood Commissions should create or revise its internal quarterly financial report review policies to ensure:
 - A. Sufficient documentation is provided to support ANC use, such as a contract or sample product (e.g. copy of flier or email service).
 - B. Review of all legal grant requirements.
 - C. Compliance with the OANC debit card procedures related to the Commission approval of debit transaction in the minutes.
- 16.** The Office of Advisory Neighborhood Commissions should ensure its handbook includes proper control of ANC-paid cell phone services and equipment, language that the Chairperson and Treasurer cannot be the same person per D.C. Code and as well as language to discourage Commissioners from holding more than one office position simultaneously (i.e. Secretary and Chair, or Vice Chair and Treasurer).
- 17.** The Office of Advisory Neighborhood Commissions should develop methods to track Commissioner training attendance and its own annual training offerings.

Conclusion

We found that 8C did not monitor and control its expenditures. We found that Chair Adofo spent \$2,225 in ANC funds for partisan political activity and we recommend that Chair Adofo reimburse ANC 8C this amount. ODCA is referring the issue of political expenditures to the Office of the Attorney General for review and possible action to determine if fraud or other charges should be pursued.

In addition, 8C did not follow proper legal requirements and guidelines when expending funds and this resulted in \$17,881 of expenditures that could not be identified as an allowable ANC expenditure. ODCA encourages the 8C Commissioners and officers to use this report as a learning tool and avoid repeating these deficiencies.

The OANC identified some but not all of these issues. The OANC should continue to work with ANC 8C to strengthen its internal controls.

According to D.C. Code, ANCs are required to respond in writing to ODCA within 90 days after being notified of any violations of the Act.⁵⁶ Failure to provide such a written response will result in scheduled quarterly allotments being forfeited until such time as the written response is received. This report constitutes written notification, and we look forward to receiving ANC 8C's written response.

⁵⁶ D.C. Code § 1-309.13(d)(3).

Summary of Report Recommendations

Our audit identified 17 recommendations that could improve operations at ANC 8C and the OANC.

Findings	Recommendations
<p>Chair Adofo used \$2,225 in 8C funds to support partisan political activity. An additional \$2,535 in personal services spending lacked documentation to support whether it was for ANC use or for partisan political activity.</p>	<ol style="list-style-type: none"> Chair Adofo should reimburse ANC 8C for personal services of \$2,225 for photos used for partisan political activity. The Office of the Attorney General should determine if any other actions should be taken against Chair Adofo for use of ANC funds for partisan political activity. ANC 8C should develop written procedures for obtaining and hiring individuals for personal services.
<p>We could not determine if eight payments 8C made to Chair Adofo totaling \$6,804 were reimbursements for ANC purposes or for partisan political activity.</p>	<ol style="list-style-type: none"> ANC 8C should properly document approval of Commissioner reimbursements in meeting minutes. ANC 8C should develop a policy on the specific fiduciary responsibilities of the Treasurer including the documentation and approval required before they sign checks, approve debit card transactions, and sign the Quarterly Financial Reports.
<p>The 2021-2022 8C Commission spent \$7,164 on cell phones and mobile devices without sufficient documentation to show they were for ANC use and neither Commission term obtained these devices from former Commissioners.</p>	<ol style="list-style-type: none"> ANC 8C should request the T-Mobile cell phone equipment be returned to the Commission from past and current Commissioners and create policies for the purchase of equipment and personal use of cell phones to ensure equipment is returned in the future.
<p>ANC 8C awarded \$4,000 in grants in FY 2022 that did not comply with all legal requirements.</p>	<ol style="list-style-type: none"> ANC 8C should establish policies and procedures for grants that detail all D.C. Code requirements.
<p>8C spent \$1,378 without sufficient documentation to establish the expenditures were for ANC use.</p>	<ol style="list-style-type: none"> ANC 8C's Chair and Treasurer should add to its policies and procedures monitoring for over-spending budgeted items and present the expenditures for approval at a public meeting, which should be recorded in the minutes.
<p>8C did not properly approve debit card transactions totaling \$4,245.</p>	<ol style="list-style-type: none"> ANC 8C's Treasurer should comply with OANC's debit card procedures by ensuring all debit card transactions are included in the meeting agenda and minutes.
<p>8C did not submit eight of ten QFRs to the OANC on time.</p>	<ol style="list-style-type: none"> Prior to voting for new officers, ANC 8C should present the responsibilities of each position to the Commission and document in the agenda and minutes.

<p>8C developed FYs 2022-2024 budgets but did not complete and approve them per all legal requirement.</p>	<p>11. ANC 8C’s Chair and Treasurer should follow guidance provided for budget submission and to monitor spending, and the Secretary should document budget presentation to the public in the minutes.</p>
<p>ANC 8C bylaws omitted requirements including the use of the Commission office and supplies and officer transition protocols and were not consistently followed including when voting for new officers, which reduced transparency and trust.</p>	<p>12. ANC 8C should revise its bylaws to include all D.C. Code and OANC bylaw requirements and ensure that updated bylaws are submitted to the OANC and the D.C. Council.</p>
<p>Some 8C officers attended training but we could not determine if the Commission was fully compliant.</p>	<p>13. ANC 8C Commissioners should attend at least one training per year.</p>
<p>ANC 8C produced a 2021 annual report summarizing its activities but did not produce a 2022 and 2023 annual report.</p>	<p>14. If funds are to be used to complete the annual report, ANC 8C should vote on the expenditure amounts and vendors, and responsible Commissioner(s).</p>
<p>8C participated in the ANC Security Fund in 2021 through 2024, though submitted its application late and expended funds before approval in several years.</p>	<p>No Recommendation</p>
<p>The OANC raised questions about ANC 8C financial records but did not have processes to ensure effective ongoing monitoring to identify all instances of noncompliance.</p>	<p>15. The Office of Advisory Neighborhood Commissions should create or revise its internal quarterly financial report review policies to ensure:</p> <ul style="list-style-type: none"> A. Sufficient documentation is provided to support ANC use, such as a contract or sample product (e.g. copy of flier or email service). B. Review of all legal grant requirements. C. Compliance with the OANC debit card procedures related to the Commission approval of debit transaction in the minutes. <p>16. The Office of Advisory Neighborhood Commissions should ensure its handbook includes proper control of ANC-paid cell phone services and equipment, language that the Chairperson and Treasurer cannot be the same person per D.C. Code and as well as language to discourage Commissioners from holding more than one office position simultaneously (i.e. Secretary and Chair, or Vice Chair and Treasurer).</p> <p>17. The Office of Advisory Neighborhood Commissions should develop methods to track Commissioner training attendance and its own annual training offerings.</p>

Agency Comments

On November 14, 2025, we sent a draft copy of this report to the Office of the Advisory Neighborhood Commissions (OANC) and ANC 8C. OANC responded with comments on December 1, 2025 and ANC 8C responded with comments on December 2, 2025. Agency comments are included here in their entirety.

Government of the District of Columbia



Office of Advisory Neighborhood Commissions
1350 Pennsylvania Avenue, NW
Suite 11
Washington, DC 20004
(202) 727-9945

December 1, 2025

Kathleen Patterson
District of Columbia Auditor
Office of the District of Columbia Auditor
1331 Pennsylvania Avenue, NW, Suite 800 South
Washington, DC 20004

Re: ANC 8C Funds Used for Political Activity (Audit)

Dear Ms. Patterson,

This letter is in response to your letter dated November 14, 2025, requesting that the OANC respond to draft recommendations to this Agency found in your draft report referenced above.

In that report, the one relevant finding from ODCA states:

The OANC raised questions about ANC 8C financial records but did not have processes to ensure effective ongoing monitoring to identify all instances of noncompliance.

We note that the OANC was not the subject of the audit. We also note that audits are the purview of ODCA and not the OANC, and within this assignation of duties there is nothing in the statute that assigns the kind of in-depth “ongoing monitoring” of ANC operations typically associated with an audit to the OANC beyond the review of documentation required by quarterly financial reports to determine if ANC expenditures are permissible.

With regards to the specific recommendations ODCA has directed to the OANC, we have no comments to provide at this time as the recommendations are either untimely, out of scope, or already being addressed through our internal review process.

We look forward to working with you and supporting you and your staff to our fullest in this matter. Please do not hesitate to contact me at kent.boese@dc.gov of (202)-727-9945 if you have any questions.

Most sincerely,

A handwritten signature in black ink that reads "Kent C. Boese".

Kent C. Boese
Executive Director

From: Adofo, Salim (SMD 8C07)
To: Shaw, Fredericka (ODCA); White, Gregory J. (SMD 8C02)
Cc: Drake, Ingrid (ODCA)
Subject: Re: Correspondence from the D.C. Auditor
Date: Tuesday, December 2, 2025 7:56:38 AM

ANC 8C would like to thank the Auditor for their work and partnership in helping ensure we are good stewards of public funds. All Commissioners serve as volunteers, and we both need and welcome support, guidance, and clear standards. We are committed to operating with integrity and to correcting any errors that may have occurred.

We recognize that some of the past issues identified were related to policies that had not yet caught up with practical realities. For example, with respect to reimbursements: many of the vendors the Commission worked with during the audit period did not accept checks, and at that time Commissions were not permitted to have debit cards. This made it necessary for Commissioners to use personal funds and then seek reimbursement. That structural problem has now been resolved with the authorization of debit cards, and ANC 8C is fully utilizing this updated tool to reduce the need for reimbursements and strengthen compliance.

We also faced challenges navigating the transition through COVID-19 and the return to in-person meetings. At that time, the Commission did not have a database of residents nor established systems for outreach. When COVID began, we struggled with quorum and meeting attendance. In response, ANC 8C made a good-faith effort to adapt by incorporating text messaging and canvassing as outreach tools. These changes significantly improved resident participation and helped us better meet the spirit and purpose of open, accessible public meetings.

We respectfully disagree that some of our expenditures were not approved properly. It is the Commission's understanding that if an expenditure is approved in the annual budget, that serves as sufficient approval for that item within that category for the remainder of the same fiscal year. It is our belief that this is the case with the Commission's expenditures that were questioned in the audit.

We respectfully disagree as well with the recommendation regarding reimbursement for photography services. While it is true that Commissioners do not always attend every scheduled event, including those referenced by the Auditor, we do not believe that uneven attendance diminishes the validity, merit, or intent of events approved by the Commission. Once an event is authorized, vendors must still be paid for work performed, regardless of which individual Commissioners are present.

We also respectfully disagree with the Auditor's position regarding the Commission's ability to collect mobile devices from departing Commissioners. As volunteer officials without enforcement authority, we do not have the capacity to compel a departing Commissioner to return a device. We must rely on the individual's willingness to return property, and we will continue to make good-faith efforts to secure returns and document those efforts.

We appreciate that the Auditor recognized that, in the prior period, a substantial portion of the administrative workload often fell on the Chairperson. That concentration of responsibilities at times became overwhelming and may have contributed to administrative errors. We have taken this seriously and are actively correcting it. The current Commissioners have worked to

rebalance responsibilities, ensure that minutes are more detailed and accurate, and strengthen internal processes so errors are less likely to occur.

In summary, ANC 8C has made, and will continue to make, a good-faith, best-effort attempt to comply with all applicable policies and recommendations. We are committed to continual improvement, transparency, and responsible stewardship of public funds, and we look forward to ongoing collaboration with the Auditor and our community as we move forward.

Salim Adofo

Chairperson

Advisory Neighborhood Commission 8C

Commissioner District 8C07

2730 Martin Luther King Jr. Ave Se

Washington DC 20032

ODCA Response to Agency Comments

We appreciate the Office of Advisory Neighborhood Commissions (OANC) comments on the draft report. The OANC notes that it was not the immediate subject of the audit but we formally engaged the OANC on this audit by issuing an engagement letter so it is appropriate to issue recommendations for improvement. The OANC plays an important role in detecting noncompliance with D.C. Code. The OANC comments reflect a lack of awareness of its statutory duty for “monitoring of Commission expenditures.”⁵⁷ The OANC did not detail which of the three recommendations to the OANC it agrees or disagrees with.

We appreciate ANC 8C’s comments on the draft report. We understand that Commissioners are unpaid elected officials and that there were challenges navigating through COVID-19. Nevertheless, proper approvals and proper spending of ANC funds were not suspended. It was still the responsibility of the ANC to formally approve budgets, expenditures, and the hiring of individuals. The FY 2022 budget was approved without including expected expenditures so any expenditures made needed approval documented in the minutes. In regard to photography reimbursements, 8C did not address the use of photographs for partisan political activity, an issue that we are referring to the Office of the Attorney General (OAG) for further review.

We understand that Commissions do not have enforcement authority and that 8C could not compel departing Commissioners to return their mobile devices, but additional steps could and should have been taken, such as written requests for the return of property, or filing of a police report. D.C. Code clearly states that any equipment purchased by the Commission is the property of the District and not any Commissioner or other individual.⁵⁸ We are encouraged that the Commission recognizes that all officers and Commissioners share Commission responsibility for preventing errors and non-compliance with fiduciary responsibilities. Despite our request, 8C did not address each recommendation that mentioned the Commission. We nonetheless are hopeful that each recommendation will be carefully considered and adopted.

⁵⁷ D.C. Code § 1-309.12(2)(B).

⁵⁸ D.C. Code § 1-309.13(r).

Appendix A

ANC 8C FYs 2022–2024 Budgets

Figure 22: ANC 8C Fiscal Year 2022 Budget

	Approved FY22	Q1	Q2	Q3	Q4	YTD	Remaining
Balance Forward	-\$631	-\$631	\$13,738	\$16,621	\$6,678		
Receipts							
District Allotment	\$19,442	\$19,442	\$4,860	\$0	\$6,721	\$31,023	-\$11,581
Interest		\$0	\$0	\$0	\$0	\$0	\$0
Other		\$1	\$0	\$0	\$0	\$1	-\$1
Transfer from Savings		\$0	\$0	\$0	\$0	\$0	\$0
Total Receipts	\$19,442	\$19,442.63	\$4,860.48	\$0.00	\$6,720.96	\$31,024.07	-\$11,582.15
Total Funds Available	\$18,811	\$18,811.75	\$18,598.61	\$16,620.66	\$13,399.00		
(Balance Forward + Total Receipts)							
Disbursements							
1. Personnel		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Direct Office Cost		\$1,779.12	\$231.80	\$1,064.47	\$556.50	\$3,631.89	-\$3,631.89
3. Communication		\$2,590.94	\$1,575.65	\$3,078.15	\$6,231.35	\$13,476.09	-\$13,476.09
4. Office Supplies, Equipment, Printing		\$678.56	\$0.00	\$0.00	\$155.93	\$834.49	-\$834.49
5. Grants		\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	-\$4,000.00
6. Local Transportation		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service		\$0.00	\$112.50	\$1,800.00	\$3,715.00	\$5,627.50	-\$5,627.50
8. Bank Charges		\$0.00	\$33.00	\$0.00	\$0.00	\$33.00	-\$33.00
9. Other		\$25.00	\$25.00	\$0.00	\$219.02	\$269.02	-\$269.02
Total Disbursements	\$0	\$5,073.62	\$1,977.95	\$9,942.62	\$10,877.80	\$27,871.99	-\$27,871.99
Ending Balance	\$18,811	\$13,738.13	\$16,620.66	\$6,678.04	\$2,521.20		
(Total Funds Available - Total Disbursements)							

Source: OANC and 8C QFR

Figure 23: ANC 8C Fiscal Year 2023 Budget

	Approved FY23	Q1	Q2	Q3	Q4	YTD	Remaining
Balance Forward	\$2,521	\$2,521	-\$692	\$1,492	\$1,280		
Receipts							
District Allotment	\$20,991	\$0	\$2,566	\$0	\$0	\$2,566	\$18,425
Interest		\$0	\$0	\$0	\$0	\$0	\$0
Other		\$30	\$0	\$0	\$0	\$30	-\$30
Transfer from Savings		\$0	\$0	\$0	\$0	\$0	\$0
Total Receipts	\$20,991	\$30.00	\$2,565.52	\$0.00	\$0.00	\$2,595.52	\$18,395.49
Total Funds Available	\$23,512	\$2,551.20	\$1,873.87	\$1,492.07	\$1,280.18		
(Balance Forward + Total Receipts)							
Disbursements							
1. Personnel	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Direct Office Cost	\$1,000	\$494.85	\$338.80	\$0.00	\$0.00	\$833.65	\$166.35
3. Communication	\$10,000	\$903.00	\$0.00	\$211.89	\$0.00	\$1,114.89	\$8,885.11
4. Office Supplies, Equipment, Printing	\$2,400	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00
5. Grants	\$5,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
6. Local Transportation	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$1,000	\$1,645.00	\$0.00	\$0.00	\$0.00	\$1,645.00	-\$645.00
8. Bank Charges	\$341	\$0.00	\$43.00	\$0.00	\$0.00	\$43.00	\$298.00
9. Other		\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$1,050.00
Total Disbursements	\$20,991	\$3,242.85	\$381.80	\$211.89	\$0.00	\$3,836.54	\$17,154.46
Ending Balance	\$2,521	-\$691.65	\$1,492.07	\$1,280.18	\$1,280.18		
(Total Funds Available - Total Disbursements)							

Source: OANC and 8C QFR

Figure 24: ANC 8C Fiscal Year 2024 Budget

	Approved FY24	Q1	Q2	Q3	Q4	YTD	Remaining
Balance Forward	\$0	\$0	\$0	\$0	\$0		
Receipts							
District Allotment	\$21,344	\$5,336	\$5,336	\$5,336	\$5,336	\$21,344	\$0
Interest		\$0	\$0	\$0	\$0	\$0	\$0
Other		\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Savings		\$0	\$0	\$0	\$0	\$0	\$0
Total Receipts	\$21,344	\$5,336.07	\$5,336.07	\$5,336.07	\$5,336.09	\$21,344.30	\$0.01
Total Funds Available	\$21,344	\$5,336.07	\$5,336.07	\$5,336.07	\$5,336.09		
(Balance Forward + Total Receipts)							
Disbursements							
1. Personnel	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Direct Office Cost	\$6,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
3. Communication	\$11,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00
4. Office Supplies, Equipment, Printing	\$2,400	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00
5. Grants	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Local Transportation	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$1,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
8. Bank Charges	\$341	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$341.00
9. Other		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$603.00
Total Disbursements	\$21,344	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,344.00
Ending Balance	\$0	\$5,336.07	\$5,336.07	\$5,336.07	\$5,336.09		
(Total Funds Available - Total Disbursements)							

Source: OANC and 8C QFR

About ODCA

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by making sound recommendations that improve the effectiveness, efficiency, and accountability of the District government.

To fulfill our mission, we conduct performance audits, non-audit reviews, and revenue certifications. The residents of the District of Columbia are one of our primary customers and we strive to keep the residents of the District of Columbia informed on how their government is operating and how their tax money is being spent.

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