

OFFICE OF THE AUDITOR- MASTER

The Office of the Auditor-Master was created in accordance with D.C. Code §11-1724. SCR Civ. Pro 53 further governs the Office. Other applicable provisions include: SCR Civ. Pro. 53-II, Deposit For Expenses; SCR Civ. Pro. 305, Trust Funds, Fiduciaries; SCR PD 18c, Reference To Auditor-Master, Sale Of Realty; SCR Civ. Pro. 301(I), Approval of Attorney Compensation; SCR Civ. Pro. 309, Conferences; and DC Code §16-1366, Eminent Domain Interest Determinations.

ROLE OF THE OFFICE

The principle role of the Auditor-Master is to state accounts, determine the value of assets and to make other complex financial calculations after considering testimony and documentation from parties. An account is stated by setting forth the beginning assets (money, property and valuables), adding additional income and increases in value of assets, deducting all permissible expenditures, disbursements and losses in value and determining the ending balance. After making those financial determinations, the Auditor-Master presents a Report containing proposed findings of fact and conclusions of law to the Court. Cases may be referred from the Probate, Civil, Family and Tax Divisions.

Definitions

Auditor-Master – An attorney employed by the Court who conducts investigations of fiduciary accounts, and performs other assigned tasks.

Bond (surety) – Money posted by a company to protect estate assets against loss by a fiduciary.

Conservator – a person appointed by the Court to be responsible for the financial affairs of an adult.

Fiduciary – a formal title for the personal representative, conservator, guardian or trustee.

Guardian - a person appointed by the Court to be responsible for the financial affairs of a minor.

Interested person – an heir, a person named in a will, or a creditor; a relative of the ward.

Order of Reference – The court order, which assigns the case to the Auditor-Master.

Personal Representative – a person appointed by the Court to be in charge of a deceased person's financial affairs.

Ward – the adult or minor whose financial affairs are overseen by the Court.

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SUPERIOR COURT OF THE DISTRICT OF COLUMBIA



FREQUENTLY ASKED QUESTIONS ON PROCEDURES BEFORE THE OFFICE OF THE AUDITOR- MASTER

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Why is my case before the Auditor-Master?

A Judge entered an order referring your case to the Office of the Auditor-Master (**OAM**) for an investigation, or to state an account for the referred fiduciary.

How can I have a case referred to the Auditor-Master?

Cases are primarily referred by the Court. However, if you are a party or an interested person, you may file a written petition and request that your case be referred.

What happens once a case has been referred?

The Office gathers documentation and conducts a hearing. After the hearing, the Office reviews the evidence and issues a report to the Court. If all assets are not accounted for the Office may recommend that a judgment be entered against the referred fiduciary and his bond or surety company, if there is a bond.

How long will it take?

The Court normally orders that a report be filed within 90 to 120 days. Cases with multiple assets and expenditures will take longer.

What will I have to do?

If you are the referred fiduciary, you must promptly secure and supply all documentation as directed by the **OAM**; appear at every hearing; and promptly respond to all requests or orders issued by the **OAM** to produce further documentation.

If you are an interested person, you may appear and participate in the hearings, as directed by the Auditor-Master.

Do I need an attorney?

If you are the referred fiduciary, it is advisable to obtain an attorney since a judgment may be entered against you.

Interested persons do not normally need an attorney but may bring one with them.

What if I disagree with the findings of the Report?

You have 20 days to file an objection or response to the Report. You must file the original objection with the Court, and send a copy to the Office of the Auditor-Master and all other parties.

What will the Court do with the Report?

The Court will conduct a hearing on the Report. The Court will either adopt the Report or issue its own findings and legal rulings.

Call (202) 626-3280