

UNITED STATES ACCESS BOARD
PERFORMANCE AND ACCOUNTABILITY REPORT,
INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED
SEPTEMBER 30, 2022 AND 2021



Prepared By
Brown & Company CPAs and Management Consultants, PLLC
November 10, 2022



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November 10, 2022

I am pleased to present the Access Board's Performance and Accountability Report for Fiscal Year 2022. This report provides key information on the Access Board's progress in meeting its mission and managing its financial responsibilities. Our agency has a proud history of serving the public through its programs focused on accessibility for people with disabilities.

Fiscal Year 2022 was a year of continued success. The Access Board continues to develop accessibility requirements, provide technical assistance and training, and enforce access requirements for the Federal government. We will continue to strive for excellence to fulfill our responsibilities to provide accessibility for people with disabilities.

Sincerely,

Sachin Dev Pavithran
Executive Director

A FEDERAL AGENCY COMMITTED TO ACCESSIBLE DESIGN

Management Discussion and Analysis

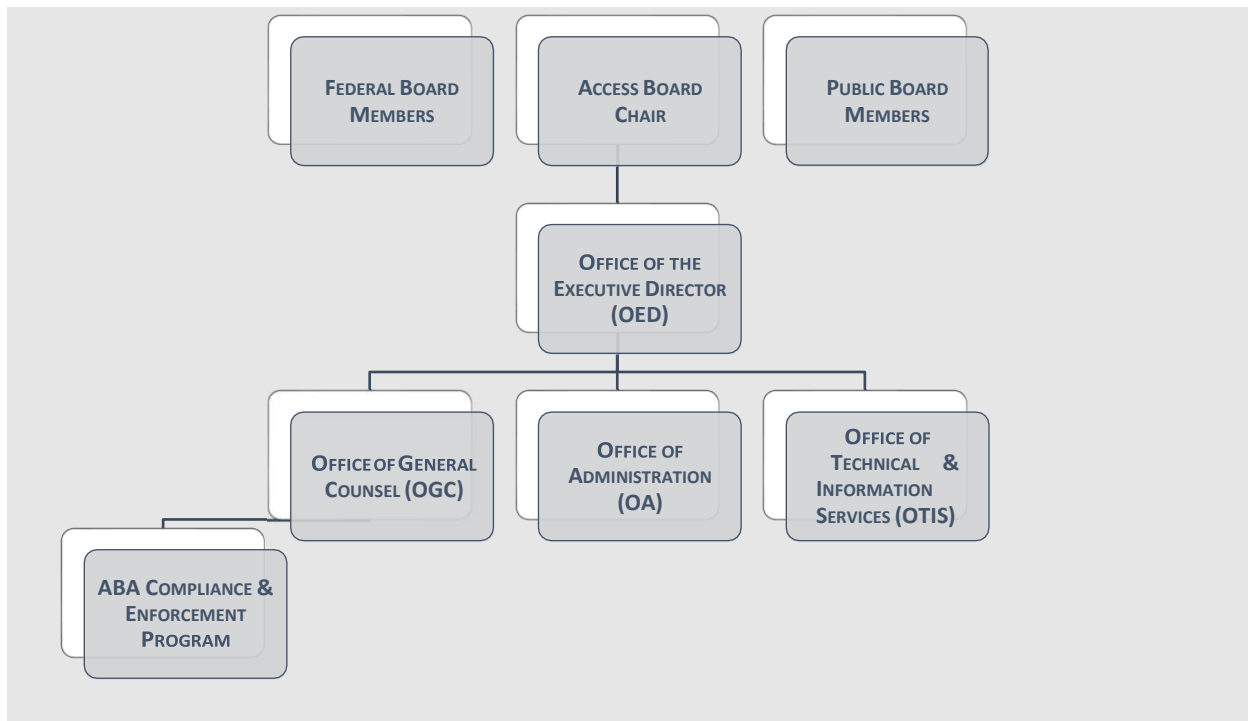
Mission

Established by the Rehabilitation Act of 1973, the United States Access Board—which was then known as the “Architectural and Transportation Barriers Compliance Board”—is a small, independent federal agency devoted to advancing accessibility and equality for people with disabilities. Originally, in the mid-1970s, the Access Board’s primary mission was enforcement of the Architectural Barriers Act of 1968 (ABA), which requires federal buildings and certain other federally financed facilities to be accessible to people with disabilities. Congress has, however, expanded the agency’s mission and responsibilities over the years. Today, the Access Board’s mission embraces three main areas: development of accessibility criteria for the built environment and other matters as directed by Congress (e.g., transit vehicles, information and communication technology, telecommunications equipment, medical diagnostic equipment); training and technical assistance; and ABA enforcement.

Organizational Structure

The Access Board is governed by a 25-member board, with the Board Chair serving as agency head. The figure below depicts the agency’s organizational structure in FY 2022:

Figure 1: U.S. Access Board Organizational Structure



Board Members

The agency's 25-member governing Board acts as a coordinating body among senior officials from twelve federal agencies (referred to as "Federal Members") and thirteen presidentially appointed members of the general public (referred to as "Public Members"), a majority of whom must be persons with disabilities.

Agency heads have the discretion to designate their agencies' respective Federal Member so long as such members are drawn from the ranks of senior-level appointees (i.e., officials whose positions are compensated on the Executive Schedule at Level IV or higher). Consequently, the "terms" of Federal Members have no pre-determined length. Public Members, on the other hand, are appointed for staggered, 4-year terms with the possibility of one successive reappointment term. Public Members serve as Special Government Employees (SGEs) and, when performing their official duties, are paid at Executive Schedule Level IV.

Under the Access Board's Bylaws, the governing Board meets bi-monthly, with one of its Board meetings annually taking place outside the Washington, DC area. The Board is led by a Chair and Vice-Chair, each of whom are elected by majority vote of their fellow Board members and serve one-year terms. To foster a balance of interests, the Chair and Vice-Chair must alternate annually between Federal and Public Members, such that, when the Chair is a Federal Member, the Vice-Chair is a Public Member, and vice-versa. The Board Chair (or their written delegee) acts on the agency's behalf in matters reserved for agency heads under federal law or regulation.

Staff Offices

The Access Board's career staff is organized into four units/offices. At the close of FY 2022, the agency had 25 full-time employees—most of whom are professionals with subject-matter expertise in accessibility matters within the Access Board's jurisdiction. The agency's physical office is in Washington, DC.

Office of the Executive Director

The Office of the Executive Director (OED) is responsible for providing overall administrative leadership of the agency. The Executive Director, who is appointed by the governing Board, oversees the day-to-day operation of the agency by, among other things, setting agency-wide priorities and overseeing their performance, supervising agency personnel, ensuring that the budget is administered effectively and efficiently, coordinating governing Board meetings, and representing the Access Board on interagency committees and at other official events.

In addition, the Rehabilitation Act of 1973 tasks the Executive Director with directing the Access Board's ABA enforcement program, including, when needed, the issuance of formal citations (which initiate formal administrative proceedings when ABA complaints cannot be resolved voluntarily) and filing of civil actions to enforce final orders. OED also directs the agency's public affairs program, including managing its external communications, handling media relations, and serving as point of contact for legislative affairs.

Office of Technical and Information Services

The Office of Technical and Information Services (OTIS) leads the agency's development of accessibility guidelines and standards for the built environment, transportation vehicles, information and communication technology (ICT), and medical diagnostic equipment. OTIS provides technical assistance and guidance to the public on these guidelines and standards. It also conducts webinars and training on

accessibility and manages some of the Access Board's communication with the public, such as through the agency's website.

Office of General Counsel

The Office of General Counsel (OGC) provides legal expertise and counsel to Board members and staff regarding the work and operations of the agency, including matters relating to Access Board jurisdiction or authorities and the legal sufficiency of agency regulatory initiatives. OGC also manages the agency's ethics, Freedom of Information Act, and privacy programs and oversees the Board's ABA Compliance and Enforcement program. As the agency's legal officers, OGC attorneys may represent the agency in administrative proceedings and, where permitted by statute, in civil actions in federal and state courts that arise under the ABA or Section 502 of the Rehabilitation Act.

Office of Administration

The Office of Administration (OA) coordinates and manages administrative support activities for the Access Board. OA's wide range of support includes the areas of human resources, budget and finance, records management, and information technology (IT) operations and support. Due to its small size, the Access Board has an interagency agreement with the Treasury Department's Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC) for financial management, human resources (HR), procurement, and travel services. OA is responsible for overseeing and coordinating with BFS/ARC as its shared services provider. Although the Access Board is a "non-CFO" agency, OA also employs a Chief Financial Officer (CFO) to oversee the agency's finances and financial reports.

Controls, Systems and Legal Compliance

The Access Board recognizes that maintaining integrity and accountability in its financial systems, programs, and operations is critical for good government, demonstrates responsible stewardship over assets and resources, helps ensure high-quality and responsible leadership, allows for effective delivery of services to customers, and maximizes desired program outcomes.

As a small, independent federal agency, Access Board leadership has found that it is both less costly and more effective to obtain various administrative services (e.g., financial management, human resources, procurement, travel, and Equal Employment Opportunity [EEO] services) from federal shared service providers than develop in-house capabilities for these services. With respect to financial management systems, the Access Board relies heavily on the systems, controls, and assurances provided by BFS/ARC to meet applicable legal requirements, including Office of Management and Budget (OMB) guidelines. In addition, the Access Board supplements BFS/ARC's controls with its own internal control processes to ensure the propriety of agency spending, as well as the validity of financial and performance data. Collectively, the Access Board believes that these measures sufficiently ensure that performance and financial data included in this report is accurate, reliable, and complete.

Federal Managers' Financial Integrity Act of 1982 (FMFIA)

The objective of the Federal Managers' Financial Integrity Act of 1982 (FMFIA) is to ensure that agencies have internal controls and financial systems in place that provide reasonable assurance of the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with regulations and applicable laws. To that end, the FMFIA, as implemented, requires agencies to establish internal control processes consistent with guidelines established by OMB and the Comptroller General. Agency heads must annually attest—via a written assurance statement—whether the agency does or does not comply with applicable FMFIA requirements.

During FY 2022, the Access Board had several interagency agreements with other federal agencies for shared administrative services. The Access Board contracted with BFS/ARC for financial management, human resources, procurement, and travel services. Other shared service providers included the General Services Administration (Internet, voice communication, Personal Identity Verification [PIV] card administration, and web hosting), the Department of Agriculture's (USDA) National Financial Center (NFC) (payroll), the Department of the Interior's (DOI) Interior Business Center (HR security and drug testing), the Office of Personnel Management (OPM) (employee relations consulting services), the Defense Counterintelligence and Security Agency (DCSA) (background investigations services), and the United States Postal Service (EEO complaint investigation).

With respect to financial management and payroll systems, certain aspects of the Access Board's financial management system are largely influenced by the controls, practices, and procedures employed by BFS/ARC and NFC. Each has established practices and procedures that assure appropriate internal controls.

BFS/ARC's financial management system is audited annually for compliance with Statement on Standards for Attestation Engagements (SSAE) 18, and the Access Board receives quarterly SSAE 18 SOC 1 Type II Reports on the ongoing effectiveness of the system's internal controls. Likewise, NFC annually provides its customers/stakeholders with a written statement of assurance concerning the effectiveness of its financial reporting controls.

Moreover, the Access Board has implemented its own internal controls and procedures to complement the measures employed by its shared service providers. For example, the Access Board's CFO reviews and reconciles financial reports from BFS/ARC quarterly to ensure that the agency's obligations and disbursements have been properly recorded; additionally, year-end financial statements are reviewed to make sure they are correctly stated. Agency procedure also requires the CFO to prospectively certify funds availability for all obligations. In addition, the CFO and Director of OA conduct periodic reviews of internal systems, including travel, payroll, and procurement. Lastly, the Access Board's financial statements undergo annual audits by an independent accountant, which include review of the adequacy of its internal control systems.

For these reasons, the Access Board can provide reasonable assurance that internal controls over financial reporting are operating effectively and that there are no material weaknesses relating to the design or operation of internal controls over financial reporting.

Financial Statement Audit

Under the Accountability of Tax Dollars Act of 2002 (codified at 31 U.S.C. § 3515), most small agencies, such as the Access Board, are required to have their financial statements audited annually. As such, the Access Board's financial statements have undergone an audit annually by independent accountants, including reviews of the adequacy of its control systems.

Payment Integrity Information Act of 2019 (PIIA)

In 2020, the Payment Integrity Information Act of 2019 (PIIA) became law. The PIIA repealed the prior statutory regime and established new requirements concerning federal agency obligations to prevent, identify, and annually report on improper payments (e.g., payment of incorrect amount, duplicate payment). There are, however, some differences. For example, unlike its predecessors, the PIIA establishes a monetary threshold for "significance" determinations, requires agencies to post improper payment reports on their respective websites, tasks OMB with developing PIIA guidance for agencies, and requires OMB to create a centralized website for agencies' improper payment reports concerning OMB-designated "high-priority" programs.

Because OMB has not yet issued implementing guidance under the PIIA, the contours of agencies' reporting and/or assurance obligations remain unknown. Nonetheless, the Access Board can definitively state that, based on the PIIA's statutory definition of "significance," the agency had no programs/activities at significant risk of improper payments in FY 2022.

Debt Collection Improvement Act of 1996 (DCIA)

The Debt Collection Improvement Act of 1996 (DCIA), as amended, maximizes collection of delinquent debts owed to the federal government by facilitating timely action to collect outstanding debts and minimizing collection costs through the use of centralized and/or cross-agency collection mechanisms for most non-tax debts. Under the DCIA, federal agencies are required to refer non-tax debts that have been delinquent for more than 120 days to the Treasury Department for collection.

The Access Board pursues the collection of delinquent debt. When the Access Board does have DCIA-covered accounts that have been past due for more than 120 days, it refers these debts to the U.S. Treasury for collection.

Prompt Payment Act of 1982

The Prompt Payment Act requires federal agencies to make timely payments to vendors for covered supplies and services, pay an interest penalty when payment is made after the due date, and take cash discounts when economically justified. The Access Board always strives to maintain a 100% on-time payment rate and incurred \$0 in interest penalties. The agency will work to maintain 100% on-time vendor payments in future fiscal years.

DATA Act

The Digital Accountability and Transparency Act of 2014 (the DATA Act) requires agencies to establish common standards for financial data provided by all government agencies and to expand the amount of data that agencies must provide to the government website [USAspending.gov](https://www.usaspending.gov), the official open data source of federal spending information.

BFS/ARC has implemented software that enables the Access Board to comply with DATA Act requirements. In FY 2022, the agency was compliant with applicable DATA Act requirements and timely submitted all certifications.

Anti-Deficiency Act

The Anti-Deficiency Act prohibits federal employees from obligating more funds than are available under an appropriation, or before appropriated funds are available, or from volunteering their services to the federal government. The Access Board had no anti-deficiency violations in FY 2022. As required by this Act, the agency would notify appropriate authorities were such a violation to occur.

Computer Information and Security Program

The Federal Information Security Act of 2002 (FISMA), as amended by the Federal Information Security Modernization Act of 2014, requires agencies to ensure adequate security protections for federal information systems and information. The Access Board continues to make improvements to internal controls through policy, procedure provisions, and an emphasis on employee development. As part of this effort, the Access Board achieved its Authority to Operate (ATO) in FY 2020. The agency employs ongoing maintenance and testing to keep its ATO active, and further implementation measures will be required to meet the new revision 5, which includes additional provisions for privacy.

Performance Data Verification

The Access Board requires accurate performance data to assess agency progress toward its strategic goals and make good management and program decisions. The performance data reflected in the Performance Report below were compiled throughout the fiscal year during the normal course of agency business. Although the information herein has not been subject to a formal validation process, it has been reviewed for accuracy by agency leadership.

Limitations on Financial Statements

The principal financial statements have been prepared to report the financial position and results of the operations of the Access Board, pursuant to the requirements of 31 U.S.C. § 3515(b). The statements have been prepared from the books and records of the Access Board in accordance with generally accepted accounting principles for federal entities and the formats prescribed by OMB. Reports used to monitor and control budgetary resources are prepared from the same books and records. The financial statements should be read with the realization that they are for a component of the U.S. government, a sovereign entity.

Performance Report

Goal #1 : Establish technical specifications for accessible design

The Access Board's first strategic goal is supported by five objectives, which are:

- Objective 1.1: Develop and update technical specifications to achieve accessibility.
- Objective 1.2: Coordinate with standards and codes organizations to build effective industry accessibility standards.
- Objective 1.3: Engage with the public, including underserved communities, to inform the development of accessible design.
- Objective 1.4: Address accessibility of emerging technologies and design trends.
- Objective 1.5: Collaborate with organizations to encourage research on accessibility.

Background

The Access Board is responsible for developing and maintaining accessibility criteria for the built environment, transportation vehicles, ICT, medical diagnostic equipment, and outdoor recreational areas under the Americans with Disabilities Act of 1990 (ADA), the ABA, and Section 508 of the Rehabilitation Act. In general, the Access Board has regulatory authority for two different types of accessibility criteria: (1) accessibility "standards," which have force of law upon issuance; and (2) accessibility "guidelines," which only have force of law when formally adopted through regulation by an enforcing entity—typically, another federal agency. For example, under the ADA, the Departments of Justice (DOJ) and Transportation (DOT) are obliged to use the Access Board's ADA Accessibility Guidelines as the baseline for their implementing regulations addressing public accommodations and transportation vehicles, respectively. However, until these departments promulgate final regulations, the ADA Accessibility Guidelines are not legally enforceable. By contrast, under Section 508 of the Rehabilitation Act, the Access Board is charged with issuing technical and functional performance standards for the accessibility of ICT that federal agencies develop, procure, maintain, or use, and these standards are enforceable upon promulgation by the Access Board.

Additionally, Objective 1.2 reflects the agency's long-standing history of working with model code groups and standards development organizations (SDOs) on codes and voluntary consensus standards affecting accessibility. Through service on numerous public-private code and standards committees, technical working groups, and cooperative research panels, Board members and staff leverage and apply the Access Board's expertise and perspective to the ongoing process of developing and maintaining accessibility-related model codes and standards. The Access Board believes such efforts enhance its credibility as a knowledgeable source of information regarding technical aspects of accessibility. Moreover, working cooperatively with codes organizations and SDOs' standards brings greater likelihood of harmonization between private codes/standards and federal accessibility requirements.

Summary of Key Accomplishments in FY 2022

Final Accessibility Guidelines for Public Rights-of-Way and Shared Use Paths

The Access Board is working to complete final guidelines for public rights-of-way and shared use paths under the ADA and ABA. The Board was poised to finish this rule in the Fall of 2016 but suspended action when Executive Order (EO) 13771 *Reducing Regulation and Controlling Regulatory Costs* (January 2017) was issued. In FY 2021, following the rescission of EO 13771, the Access Board fully resumed work on this rule, including extensive informal coordination with DOJ and DOT (both of which will eventually need to adopt enforceable standards that meet or exceed the level of accessibility as stated in the guidelines), completion of its technical and legal review of the text of the final guidelines, and procedure with a regulatory assessment on the final rule. The Access Board hopes to issue a final rule in early 2023.

Accessibility Standards for Medical Diagnostic Equipment

The Access Board issued its accessibility standards for medical diagnostic equipment (MDE) in 2017. These standards address access to examination tables and chairs, weight scales, radiological equipment, and other equipment used by health care providers for diagnostic purposes. The standards specify that MDE transfer surfaces be adjustable across a specified range so that they can be aligned with the seat of a patient's wheelchair to facilitate transfer to the equipment. The Access Board proposed that transfer surfaces be adjustable from a low height of 17 inches to a high height of 25 inches based on a major study it helped sponsor on measures of people who use wheeled mobility aids. There was strong disagreement among commenters and stakeholders on what the low transfer height should be. Disability advocates supported the 17-inch minimum recommended by the anthropometric study, while MDE manufacturers alleged that this height would be difficult and expensive to meet and that low height from 17 inches to 19 inches should be allowed, consistent with existing access standards and industry practice. In finalizing the MDE standards, the Access Board specified a temporary low transfer surface height range of 17 to 19 inches pending the collection of further information and research. This provision expired in January 2022.

In FY 2021, the Access Board commissioned a study to further analyze wheelchair seat height. This study was completed in January 2022. In May 2022, the Access Board held an informational virtual public meeting on the study so that members of the public had an opportunity to comment on it and the finalizing of the low transfer height provision of the MDE Standards. The Access Board also received, and has reviewed, more than 100 written comments regarding the study and low transfer height. In the meantime, the Access Board issued a Direct Final Rule in February 2022 to extend, for an additional three years, the provision in the 2017 guidelines on low transfer height that had expired. The Access Board intends to issue a Notice of Proposed Rulemaking (NPRM) on this specification early in FY 2023.

Self Service Transaction Machines

Kiosks and other types of Self-Service Transaction Machines (SSTMs) are now a common feature in places of public accommodation, state and local government facilities (such as motor vehicle departments), and other facilities. SSTMs are used to conduct an expanding range of transactions and functions, including use as point-of-sales machines for self-checkout in a growing number of retail facilities, grocery stores, and drug stores. Kiosks at airports and hotels, as well as at doctors' offices, hospitals, and other healthcare providers, allow guests or patients to check in, and an increasing number of restaurants are providing touchscreens for customers to place orders and pay their checks.

Kiosks and SSTMs have long posed accessibility barriers to people with disabilities, particularly those who are blind or have low vision. Robust speech output is necessary to provide access for

users unable to see display screens. They also can pose barriers for users who are deaf or hard of hearing if lacking captioning and text equivalents for audible information. Further, these devices must be accessible to people with physical disabilities, including those who use wheelchairs and other mobility devices, have limited dexterity, or who are of short stature.

As part of its work for Objective 1.4, the Access Board has devoted attention to these emerging technologies and ubiquitous trends. On September 21, 2022, the Board issued an Advance Notice of Proposed Rulemaking (ANPRM) on supplemental accessibility guidelines for different types of SSTMs, including electronic self-service kiosks, to be accessible to, and usable by, persons with disabilities. The Board seeks comments on accessibility issues and solutions,ⁱ related to the various types of SSTMs, use and design of SSTMs, location of SSTMs, the number of SSTMs that should be accessible at locations where there is more than one, and economic impacts on small business, non-profit, and governmental entities in the implementation of accessible SSTMs.

Electric Vehicle Charging Stations

The Access Board also worked to achieve Objective 1.4 by attending to electric vehicle (EV) charging stations and accessibility. EV charging stations are becoming commonplace with the rising production and use of electric and plug-in hybrid vehicles. According to the U.S. Department of Energy, there are nearly 50,000 public EV charging stations with almost 127,000 charging ports across the country. The Infrastructure Investment and Jobs Act, which President Biden signed into law in November 2021, allocates \$7.5 billion to build out a national network of 500,000 EV chargers to accelerate the adoption of EVs.

In July 2022, the Access Board released the Technical Assistance Document “Design Recommendations for Accessible Electric Vehicle Charging Stations.” The document identifies some already existing requirements applicable to facilities generally under the ADA Accessibility Guidelines, which have been adopted as enforceable standards by DOJ, and ABA Accessibility Standards. In the absence of current technical standards, the document also provides numerous recommendations and best practices for elements of EV charging stations for accessibility. DOT directed potential recipients of the National Electric Vehicle Infrastructure Formula Program (“NEVI Formula”) funds to comply with this Technical Assistance Document in constructing accessible EV charging stations.

To ensure that emerging technologies address accessibility, the Access Board announced, in its Spring 2022 Regulatory Agenda, its intent to publish a NPRM in Summer 2023 to supplement its Accessibility Guidelines under the ADA and ABA with scoping and technical requirements for electric vehicle charging stations.

Update of Existing ADA Accessibility Guidelines for Rail Vehicles

The Access Board continues to work in the area of transportation and achieve Objective 1.1. In FY 2022, the agency published an ANPRM to begin the process of updating its existing accessibility guidelines for rail vehicles covered by the ADA. The Access Board received over 200 public comments, which were evaluated and analyzed in preparation for the proposed rule.

ADA Accessibility Guidelines for Rail Vehicles will be addressed with an NPRM in 2023. The NPRM will address and incorporate comments received in response to the ANPRM and recommendations from the Access Board’s Rail Vehicles Access Advisory Committee (RVAAC). The advisory committee, whose members included representatives from advocacy organizations, transit operators, rail car manufacturers, and other stakeholders, reviewed the existing rail car

guidelines and identified areas that need to be updated because of accessibility issues, advances in technology, changes in car design, and other factors. Recommendations from the committee address rail car communications, boarding and alighting, on-board circulation, seating, and rooms and spaces. By taking seriously both the public's comments and RVAAC's recommendations for accessible rail vehicles, the Access Board contributes to the achievement of Objectives 1.3 and 1.4.

Advisory Guidelines for Onboard Wheelchairs

As part of accomplishing Goal #1, the Access Board is developing voluntary, advisory guidelines for onboard wheelchairs used on commercial passenger aircraft to aid DOT in its separate rulemaking to improve access to air travel. DOT, as part of a negotiated rulemaking process, is undertaking rulemaking to supplement its regulations issued under the Air Carrier Access Act to improve access to lavatories for passengers with disabilities on single-aisle aircraft with over 125 seats. DOT's proposed rule, which was published in January 2020, included enhanced requirements to improve the safety and usability of onboard wheelchairs which enable passengers with mobility disabilities to access aircraft lavatories. Structured as performance standards, the requirements specify features and capabilities for onboard wheelchairs while allowing manufacturers flexibility in how to achieve them in the design of their products.

At DOT's request, the Access Board drafted voluntary design guidelines for onboard wheelchairs that would assist air carriers and onboard wheelchair manufacturers by providing one example of how to satisfy DOT's performance standards. These non-binding guidelines, which the Access Board made available for public comment in FY 2019, would be optional; airlines would not be required to follow them and could use alternative designs that meet the level of accessibility specified by DOT's performance standards. The guidelines provide technical specifications (e.g., dimensions, features, and capabilities) for onboard wheelchairs.

In FY 2021, the Access Board proceeded to finalize its guidelines based on its review of public comments on the proposed rule. It also coordinated with DOT on its rulemaking on aircraft lavatories. In December 2021, the Access Board and DOT held a joint public meeting to collect additional information needed to complete work on DOT's Final Rule and the Board's onboard wheelchair guidelines.

Board and Staff Participation in Development of Voluntary Consensus Standards

To contribute to the achievement of Objectives 1.2, 1.4, and 1.5, Access Board staff also serve on numerous committees, technical working groups, and cooperative research panels to ensure that the agency's technical expertise and perspective are brought to bear on the development (or revision) of model codes and standards that affect accessibility in a wide range of settings, including such areas as: the built environment; recreational facilities; websites and web content; public transportation technologies; and traffic control devices.

In FY 2022, staff served on, or worked with, the following model code groups, standard-setting organizations, and research cooperatives, including:

- American Society of Testing and Materials (ASTM) Committee on Sports Equipment, Playing Surfaces, and Facilities;
- International Code Council (ICC) Consensus Committee on Accessible and Usable Buildings and Facilities (ANSI A117.1);

- National Committee on Uniform Traffic Control Devices (NCUTCD);
- National Cooperative Highway Research Project (NCHRP) (part of the Transportation Research Board [TRB]);
- National Fire Protection Association (NFPA);
- Transportation Cooperative Research Project (TCRP) (part of TRB);
- Rehabilitation Engineering and Assistive Technology Society of North America (RESNA) Standards Committee on Cognitive Accessibility (CA);
- RESNA Standards Committee on Inclusive Fitness (IF);
- TRB Standing Committee on Innovative Public Transportation Services and Technologies;
- RESNA Standards Committee for Assistive Technology for Air Travel (ATAT); and
- World Wide Web Consortium (W3C) Web Accessibility Initiative (WAI) Accessibility Guidelines Working Group (AG WG).

During FY 2022, Access Board leadership and staff also participated in several interagency committees and working groups that foster cooperation on accessibility-related issues. Among other things, the Access Board served on the National Institute of Standards and Technology (NIST)-sponsored Interagency Committee on Standards Policy (ICSP), which provides a forum for coordination of federal standards policies and promotion of standardization activities and reports to the Secretary of Commerce through the NIST Director. The Access Board also serves on the Artificial Intelligence Standards Coordination Working Group (AISCWG). The purpose of this working group is to facilitate the coordination of federal government agency activities related to the development and use of artificial intelligence (AI) standards, and to develop recommendations relating to AI standards to the ICSP as appropriate. The AISCWG activities also support NIST's Federal Coordinator role for AI standards. The AISCWG reports to the Chair of the ICSP and advises the members of the ICSP on relevant issues.

Access Board leadership (including the Executive Director, the General Counsel, and the OTIS Director) assist in the planning and participation in the Interagency Disability Senior Leadership Networking Group. Meeting monthly, the group serves as a collaborative forum for federal agencies (or components) with similar disability-related missions to share information and best practices and to establish new partnerships.

Access Board staff also served on, and were actively involved with, the technically oriented Chief Information Officers Council's (CIOC) Accessibility Community of Practice (ACOP). Staff lead two of the three subcommittees of the ACOP, Best Practices and Education. Staff are also appointed to the Federal Communication Commission's (FCC) Disability Advisory Committee (DAC) as ex officio members.

Goal #2 : Provide education and information on the importance and implementation of accessible design

The Access Board's second strategic goal is supported by four objectives, which are:

- Objective 2.1: Provide training on accessible design.
- Objective 2.2: Provide technical assistance on implementation of accessibility guidelines and standards.
- Objective 2.3: Create educational materials to promote understanding of accessible

- design.
- Objective 2.4: Use stakeholders' feedback to improve our information services.

Background

The Access Board provides technical assistance (TA) to the public on its guidelines and standards and on other aspects of accessible design through a TA hotline, published guidance, and webinars and training. The agency responds to thousands of TA inquiries each year via phone and e-mail. In recent years, the Access Board's website has also become a go-to resource on accessible design. Users of the website can, among other things, view the Access Board's accessibility guidelines and standards, as well as downloadable animations illustrating the rationale behind the guidelines and standards and showing how accessible features are used by individuals with disabilities. All published materials are downloadable in accessible formats. Collectively, the Access Board's TA services play a critical role in assisting design professionals, governmental jurisdictions, people with disabilities, and other stakeholders understand and apply accessible design requirements.

Summary of Key Accomplishments in FY 2022

Technical Assistance

As in prior years, the Access Board's TA services proved to be one of the agency's signature ways to serve the public, enabling the agency to achieve Objectives 2.1 and 2.2. In FY 2022, over 4,582 TA inquiries were managed. Inquiries are fielded through the Board's TA phone line and via e-mail. Most inquiries help members of the public in their understanding of technical requirements and how to apply the accessibility guidelines and standards to their specific situations.

To ensure consistent and accurate staff responses to accessibility questions, the Access Board developed a knowledge management system (KMS) to collect and store information and guidance generated in its provision of TA. This internal, centralized repository enables staff to document and categorize questions received and the specific answers by staff. The KMS supports Access Board staff in easily retrieving and providing consistent assistance to members of the public. Information housed in the KMS includes hyper- linked cross-references to agency guidance relevant to a given provision or topic, responses to past TA inquiries, and notations about accessibility or design issues that may warrant future attention by the agency (e.g., the development of educational and training materials). The Access Board expects this critical tool to pay great dividends by enhancing the clarity and consistency of the technical assistance it provides to the public daily.

TA Guidance

As part of its TA program, the agency develops various educational materials (Objective 2.3) to help explain different aspects of its guidelines under the ADA, ABA, and other laws. The agency's Guidance Documents and TA Documents review application of relevant existing ADA and ABA Accessibility Standards and non- mandatory recommendations and best practices to improve access to a site, building, facility, space, element, or service. Access Board staff also produce informative animations that help design professionals understand the reason and method of application of the requirements in the ADA and ABA Accessibility Standards. The agency's

website provides a complete list of its Guidance Documents (including animations and videos) at www.access-board.gov/guidance.html and its TA Documents at www.access-board.gov/tad.

In FY 2022, the Access Board published a total of four guides/technical bulletin as part of its Guidance Documents collection and one TA Document. Each publication includes extensive graphics to illustrate accessibility requirements and best practices for accessible design. The five publications are:

Guides/Technical Bulletins

1. Lavatories and Sinks
2. Washing Machines and Clothes Dryers
3. Saunas and Steam Rooms
4. Signs

Technical Assistance Documents

1. Design Recommendations for Accessible Electric Vehicle Charging Stations (discussed in greater detail under Goal #1, above).

Other Technical Assistance, Resources, and Public Communication

The Access Board achieves Objective 2.3 through other efforts, such as relationship-building, resources, and public communication. As in prior years, the Access Board cultivates a solid partnership with Amtrak to ensure that accessibility improvements continue as rail cars are updated. In FY 2022, as part of its technical assistance efforts, Access Board technical staff travelled several times to Philadelphia to roll through and review the hard mock-up of Amtrak's new rail cars that will replace the existing 50-year-old Am-Fleet rail cars. During those visits, Access Board staff identified several design improvements to meet Amtrak's accessibility obligations and to improve the disabled riders' experience.

In FY 2022, the Access Board continued refining and updating the agency website, which serves as the national resource on ADA and ABA accessible design and federal accessibility guidelines and standards. Through this site, the Access Board provides updates to federal agencies and members of the public on rulemaking, research, ABA enforcement, training, technical assistance, and other programs.

In FY 2022, the agency's website was expanded to include the ICT Testing Baseline for Web subdomain,ⁱⁱ a notable expansion of guidance materials available for Section 508 and ICT accessibility. The principal idea behind the ICT Testing Baseline is that federal agencies should have a consistent approach to testing so that if one agency methodically audits a commercial product, and rates a product as being 508 conformant, then another agency can have confidence in those test results without having to perform its own audit. The Baseline identifies the minimum requirements of any test process used to determine conformance of web content with Section 508 and the WCAG 2.0 Conformance Requirements (i.e., Success Criteria Level A and Level AA). The ICT Testing Baseline is a Best Practice of the Federal CIOC ACOP, and federal agencies are encouraged to utilize the Baseline in their efforts to test web content for Section 508 conformance. Access Board staff lead the work in close collaboration with the General Services Administration and other participants of ACOP.

In FY 2022, the Access Board also continued to employ other communication strategies to promote and publicize its technical assistance and training services, as well as circulate educational materials, to a broader audience. The agency uses an e-mail subscription system to

promote awareness of its work, services, and programs by delivering information to over 53,000 subscribers. These subscribers can sign up for any, or all, of the agency's seven subscription topics on accessibility (Access Board News, Buildings and Sites, Health Care, Information and Communication Technology, Recreation and Outdoor Areas, Streets and Sidewalks, and Transportation). At the end of FY 2022, the total subscriptions are 158,000, which is on average 2.98 subscriptions per unique subscriber. The Access Board also has a Twitter handle (@AccessBoard) with over 2,300 followers and a YouTube channel that has over 3,100 subscribers and features videos on the work of the agency and its animations on accessibility. In the second half of FY 2021, the Access Board created agency accounts on Facebook and LinkedIn, and FY 2022 provided the first full year for the Access Board to use these communication channels to distribute information and educational materials, engage with the public, and raise the profile of the agency. Currently, the agency's Facebook profile has over 380 followers and LinkedIn has over 1,905 followers.

Agency-Sponsored Trainings and Webinars

Since the onset of the COVID-19 pandemic, the Access Board transitioned from in-person to online remote, web-based training sessions. Beginning in Spring 2022, the Access Board re-initiated in-person trainings on a limited basis. In FY 2022, the agency sponsored and/or conducted 105 webinars and trainings, reaching more than 21,000 participants. These figures represent a 23% increase over the total number of webinars and trainings provided in FY 2021 (85). This increase is attributed to the Access Board's successful transition from in-person to distance learning and remote training, and a robust public affairs campaign to promote more frequently the agency's work through social media, email bulletins, and other communication channels.

The Access Board continued two successful free webinar series that disseminate technical information on accessibility standards and guidelines to a broad range of audiences. Participants are provided the option to join live or later view on-demand via archived recordings posted on the web. Currently, the Access Board hosts a catalog of 135 archived webinars. Additionally, there are 15 self-paced, archived webinars that offer continuing education credits (CEUs).

The webinars target two accessibility populations. The first series addresses accessible design relating to the built environment. Sessions focus on the ADA and ABA Accessibility Standards and provide guidance on a range of facility types and review common sources of confusion. These monthly 90-minute sessions are offered in cooperation with the National Network of ADA Centers. All webinars include video remote interpreting (VRI) and real-time captioning. CEUs were available to participants, if desired. Overall, in FY 2022, over 7,300 people attended the sessions in this webinar series.

The second webinar series delivers Section 508 best practices, in partnership with the Federal CIOACOP. This series is a primary pipeline to ensuring that federal agencies obtain key knowledge to buy and maintain accessible ICT, including federal web sites and other electronic materials, as required by Section 508. The Access Board solicits presenters from across federal service and facilitates the delivery of best practices and educational sessions to support agencies in better implementing the Section 508 accessibility requirements.

Bi-monthly 90-minute sessions are offered, and all webinars include VRI and real-time captioning. Recent topics include the accessibility of social media, accessible electronic documents, audio description, and ICT guidance for implementing accessibility into DEIA plans in the federal workforce. During FY 2022, this webinar series reached almost 3,000 participants.

Goal #3: Improve the Accessibility of the Federal Government

The Access Board's third strategic goal is supported by three objectives, which are:

- Objective 3.1: Improve the accessibility of federal buildings and facilities through enhanced awareness and robust enforcement of the Architectural Barriers Act.
- Objective 3.2: Improve accessibility of federal information and communication technology through collaboration with other federal agencies.
- Objective 3.3: Be a model employer of persons with disabilities.

Background

Improving the accessibility of the federal government is a foundational pillar of the Access Board's mission. The agency was established by the Rehabilitation Act of 1973 to be the sole agency responsible for the enforcement of the ABA. The ABA requires most buildings designed, constructed, altered, or leased by the federal government—along with certain other federally-financed facilities—to be accessible to, and usable by, persons with disabilities. The agency's ABA enforcement program processes and investigates complaints and, when violations are found, works with the appropriate federal agency or facility owner/leaseholder to remedy these barriers. In any given year, the Access Board receives ABA complaints concerning a wide range of federal buildings and facilities, such as office buildings, service centers, post offices, national parks, military facilities, Veterans Affairs (VA) medical centers, and courthouses. Enforcement program staff also work proactively with federal agencies and others to ensure that relevant officials at headquarters, regional and field offices, and local sites have a working knowledge of their accessibility obligations. The Access Board has cultivated productive working relationships with senior leaders at its sister federal agencies, particularly those that own, manage, or lease federal properties or see frequent ABA complaints.

While the Access Board continues to successfully execute its ABA-related mandates, its responsibilities have expanded significantly during its nearly 50-year history. One such duty includes ensuring that ICT is accessible to and usable by persons with disabilities, as required by Section 508 of the Rehabilitation Act.

Federal agencies must develop, procure, maintain, and use ICT that is accessible. This ensures equal access to federal employment for people with disabilities and reduces the need for agencies to undertake individual accommodations. In addition, this ensures that members of the public who are individuals with disabilities will have access to government information and services. The Access Board is undertaking initiatives in partnership with other federal agencies to promote and advance ICT accessibility throughout the federal sector.

In all of its work, the Access Board seeks to remove barriers to equity and inclusion for, and increase the dignity and respect of, individuals with disabilities. But the Access Board acknowledges that these outward, public-facing endeavors cannot succeed if it does not also focus its efforts on its own employees. As such, the Access Board continuously strives to be a model employer of people with disabilities in all phases of the employment life cycle—from recruitment and hiring, to retention and advancement.

In EO 14035 *Diversity, Equity, Inclusion, and Accessibility in the Federal Workforce* (June 2021) (the "DEIA Executive Order"), President Biden highlighted accessibility as one of the great equalizers which, among other things, leads to a stronger and more effective workforce and affords

individuals with disabilities an equitable and inclusive work environment. The Access Board’s work squarely supports this philosophy.

Summary of Key Accomplishments in FY 2022

ABA Enforcement

To achieve Objective 3.1 during FY 2022, the Access Board received 241 new ABA complaints and closed 197 pending complaints. The total number of ABA complaints filed this year represented a nearly 34% increase relative to complaints filed in the prior fiscal year (FY 2021). This large increase is in some ways deceiving, because many more “spam” complaints were filed in FY 2022 than usual, for reasons the Access Board cannot explain. Nonetheless, as shown in Table 1, there has been an upward trend in filings since FY 2020. Stringent pandemic-related restrictions during that fiscal year have since been relaxed, and the Access Board believes this allowed more Americans to return to frequenting post offices and other federal facilities, thereby increasing the opportunity for individuals to encounter (and report) architectural barriers.

Presented below in Table 1 are ABA caseload statistics for FY 2022, as well as comparative data for FYs 2020 and 2021. (*Note:* All tabular data provided in this section about ABA cases were compiled from the Access Board’s cloud-based Complaint Tracking System [CTS], which is the official repository of all ABA complaint files.)

Table 1: ABA Caseload Statistics (FYs 2020-2022)

ABA Cases	FY 2020	FY 2021	FY 2022
Complaints Pending (start of fiscal year)	104	77*	83
Complaints Received	140	180	241
Complaints Closed (during fiscal year)	167	174	197

Note: Due to a typographical error, in last year’s report the agency incorrectly noted that there were 167 ABA complaints pending at the start of FY 2021; the correct number, 77, is reflected in Table 1.

Of the 197 ABA cases closed this year, about 23% (45 cases) were closed after the federal agency (or other facility owner/leaseholder) took corrective action to remedy building elements or features determined by the agency’s investigative findings to be ABA violations under the applicable accessibility standard. This figure represents an 18.4% increase compared to cases closed in the prior fiscal year (FY 2021) following corrective action. The increase is partly explained by the fact that three U.S. Postal Service facilities each had two ABA complaints with similar allegations lodged against them, and corrective action projects completed in FY 2021 at those three facilities accounted for the closure of six complaints total. Also, four longstanding complaints concerning facilities of the General Services Administration—mentioned below—that had timelines for corrective action affected by pandemic-related delays in FY 2021 were all resolved in FY 2022.

In brief, the ABA closed cases this year that resulted in corrective action can be broken down into three broad categories by facility type:

- **Defense-related and Veterans Facilities:** The Access Board successfully resolved 7 ABA complaints against the Departments of Defense and Veterans Affairs,

including cases relating to the Family Camp, an Air Force Morale, Welfare, and Recreation (MWR) facility, at Travis Air Force Base, California; the Roudebush VA Medical Center in Indianapolis, Indiana; Naval Station Norfolk; and the D.C. Armory (home of the D.C. National Guard).

- **Post Offices:** The Access Board successfully resolved 31 ABA complaints relating to U.S. Postal Service facilities, with major remedial work completed for post offices in Cave Junction, Oregon; Winnsboro, South Carolina; Seattle, Washington (two locations); Hickory, North Carolina; and Keller, Texas.
- **Other ABA-Covered Facilities:** The Access Board also successfully resolved 5 ABA complaints relating to facilities owned or leased by the General Services Administration (the Region 6 Headquarters Building in Kansas City, Missouri; the Peckham Federal Building in San Jose, California; the Denver Federal Center in Lakewood, Colorado; and Social Security Administration offices in Culpeper, Virginia, and Reading, Pennsylvania). In addition, the agency resolved complaints against the U.S. Forest Service (the Sundew Campground in the Plumas National Forest, Meadow Valley, California) and the Thomas Day House in Milton, North Carolina—where the Access Board had jurisdiction since a prior renovation of the historic site used federal grant funds from DOI, and where the governing board installed an entrance ramp in response to the ABA complaint.

The balance of ABA cases closed this year—or 77%—were concluded for a range of technical or administrative reasons. Most involved referring complainants to other federal agencies because the agency lacked ABA jurisdiction over the matters raised in the complaint. In FY 2022, the Access Board mainly referred complainants to DOJ (complaints related to ADA-covered state or local facilities or places of public accommodation) and the Department of Housing and Urban Development (claims relating to apartment buildings covered by the Fair Housing Act). (Note: for many years the Access Board’s practice for referrals was to simply provide complainants with information on how to file their non-ABA complaints with the appropriate agency.)

But, in an effort to lessen the burden on these individuals, in FY 2022 the Access Board slowly began implementing a process to forward the complaint directly to the correct agency, after obtaining complainants’ permission to disclose their identities. The Access Board will expand this implementation during FY 2023 until the point at which it becomes a standard operating procedure. Many ABA complaints were closed in FY 2022 for administrative reasons, ranging from unintelligibility or “spam” filings to complaints that provide insufficient detail to discern the nature of the allegations or to allow enforcement staff to contact the complainant to gather additional/clarifying information.

Finally, a small number of complaints were closed because the agency determined, after conducting its investigation, that the Access Board lacked jurisdiction (because, for example, the building was built prior to 1968 and not altered since, and so not covered by the ABA) or that the complaint allegations did not constitute ABA violations (because, for example, a building inspection revealed that the element at issue did in fact meet the minimum scoping requirements or technical specifications in the ABA standards).

Table 2 below provides data for ABA cases closed in FY 2022 by reason for case closure.

Table 2: Reasons for ABA Case Closures (FY 2022)

Basis for ABA Case Closure	# Cases	% of All Closed Cases (FY 2022)
Corrective action taken/accessibility barriers addressed	45	22.8
No ABA jurisdiction	9	4.6
Investigation found no ABA violation	13	6.6
Waiver/modification issued by standard-setting agency	0	0
Referral to another federal agency	72	36.5
Administrative closure	58	29.4
Totals =	197	100%

Table 3 below provides similar case closure data about the bases for ABA cases closures, but from a longitudinal perspective for FYs 2020 – 2022.

Table 3: Reasons for ABA Case Closures (FYs 2020 – 2022)

Basis for ABA Case Closure	FY 2020	FY 2021	FY 2022
Corrective action taken (accessibility barriers addressed)	55	38	45
No ABA jurisdiction	7	23	8
Investigation found no ABA violation	15	20	13
Waiver/modification issued by standard-setting agency	0	1	0
Referral to another federal agency	43	56	72
Administrative closure	47	36	58

Aside from ABA enforcement, Objective 3.1 also addresses enhancing awareness of the ABA and the Access Board’s enforcement role. The DEIA Executive Order, among other things, requires the Access Board to work with agencies to ensure that their facilities not only comply with the ABA and related standards, but also go beyond those legal requirements to maximize the accessibility of agency workplaces. The EO also requires that agencies provide periodic notice to their employees that ABA complaints can be filed with the Access Board. In FY 2022, the Access Board conducted important outreach to agencies by publishing a resource on its website to aid agencies in developing the accessibility portions of their DEIA strategic plans. The resource, “Recommendations and Resources to Assist Agencies in Identifying and Advancing Priorities for Facility Accessibility,” was distributed to agencies government-wide by OPM on March 4, 2022. The Access Board also continues to conduct webinars and trainings and provide technical assistance on the accessibility of the federal workspace, with specific webinars on the topic being presented in April 2022 and scheduled for November 2022.

In its Equity Action Plan, published on January 20, 2022, as required by EO 13985 *Advancing Racial Equity and Support for Underserved Communities Through the Federal Government* (Jan. 2021), the Access Board set forth aims for ensuring that its ABA enforcement program considers the needs and rights of historically underserved communities with high incidences of disability. During FY 2022, the Access Board held leadership meetings with the Assistant Secretary for Indian Affairs at the Department of the Interior to galvanize its effort to establish a procedure for evaluating the accessibility of facilities of the Bureaus of Indian Affairs, Indian Education, and Trust Fund Administration—where in-person services are provided to American Indians and Alaska Natives. The Access Board also began collecting data from the Census Bureau and Social Security Administration to guide us in identifying the specific communities in the country with the highest incidence of disability, which the agency plans to cross-reference with the facility inventories of the U.S. Postal Service and General Services Administration to identify specific facilities (where in-person services are provided) for accessibility assessments. The Access Board plans to continue and expand upon these efforts in FY 2023.

The Access Board continues to publicize results from its ABA enforcement program (specifically, on completed corrective actions) on its website and social media accounts, and in FY 2023 will finally complete and disseminate long-planned videos on the ABA, its enforcement role, and the process for complaint filing.

During FY 2022, the Access Board also devoted a significant amount of time to selecting and setting up a new cloud-based complaint tracking system that is more efficient and cost-effective than the version the agency has been using for the past decade. That new system was implemented at the beginning of FY 2023.

Of the four ABA standard-setting agencies, only the Department of Housing and Urban Development (HUD) has not yet adopted our ABA Accessibility Standards (ABAAS), which were promulgated in 2004. HUD still uses an older accessibility standard from 1984—the Uniform Federal Accessibility Standards (UFAS)—as the basis for evaluating housing accessibility under the ABA and Rehabilitation Act of 1973. According to its Spring 2022 Semiannual Regulatory Agenda, HUD planned to issue a proposed rule to update and improve its ABA standards applicable to residential structures subject to the ABA by September 2022 (<https://www.reginfo.gov/public/do/eAgendaViewRule?pubId=202204&RIN=2529-AB04>).

Accessible Federal Information and Communication Technology

In FY 2022, the Board staff continued to provide webinars, training, and guidance to federal agencies on Section 508 standards and requirements, oftentimes collaborating with other federal agencies and staff (Objective 3.2). Under the DEIA Executive Order, the Access Board has partnered with the General Administration Services, OPM, and OMB to promote best practices, resources, and guidance for federal agencies in ensuring access to ICT in the federal workplace. The Access Board conducted a webinar with General Administration Services in July 2022 that showcased the resources developed to implement DEIA in the federal government. The Access Board also presented a webinar in April 2022 addressing digital and physical accessibility in the federal workplace environment and is scheduled for a webinar in November 2022. Additionally, the Access Board has provided technical assistance to federal agencies in addressing accessibility of ICT in their DEIA strategic plans during FY 2022. Finally, the Access Board will be part of a “virtual summit” on DEIA hosted by OPM in FY 2023.

Model Employer of Persons with Disabilities

As underscored by the DEIA Executive Order, the federal government, as the Nation's largest employer, has a special responsibility to lead by example in including people with disabilities in the workforce. The Access Board prides itself on its history of inclusiveness in employment. It is part of who the Access Board is as an agency, and it will continue this effort as it moves forward to be a model employer of people with disabilities (Objective 3.3).

In FY 2022, the Access Board took steps to ensure that leaders at all levels promote the vision for DEIA. The agency implemented a new performance standard for supervisors and managers that focuses on employee career development and the cultivation of an inclusive, constructive work environment that is committed to EEO policies and principles and is based on transparent communication, mutual trust, and respect.

During late FY 2022, the Access Board contracted with a leading diversity and inclusion consulting business to assist in its internal implementation of the DEIA Executive Order for its workforce. Plans are underway to provide internal staff training, to facilitate interactive conversations on the benefits of diversity, and to expand the agency's strategies for delivering services to more diverse and underserved members of the public.

In an effort to seek qualified student candidates with disabilities, during FY 2022, the Access Board registered with the Workforce Recruitment Program (WRP), which helps federal employers hire people with disabilities for internships or permanent jobs, and Handshake (a hiring platform that allows employers to share employment opportunities with colleges and universities across the country).

Additionally, the Access Board maintains a file of "Schedule A" applicants that is reviewed prior to the posting of agency vacancies. Schedule A provides a means for agencies to hire qualified people with disabilities outside of the usual process for hiring into the competitive service. Individuals with disabilities may be hired into "excepted service" positions and then converted to the competitive service after having demonstrated successful job performance over a period of time.

Goal #4: Promote accessibility throughout society

The Access Board's fourth strategic goal is supported by two objectives, which are:

- Objective 4.1: Identify and address inequities in accessibility faced by underserved communities.
- Objective 4.2: Identify and work to address barriers to accessibility beyond those covered by our guidelines and standards.

Background

Under its statutory authority, the Access Board works in promoting accessibility throughout all segments of society. In FY 2022, the agency implemented different strategies and activities to ensure that greater awareness of accessibility permeates various parts of society, and that the agency could listen to and collect information and comments from people with disabilities and those who serve people with disabilities.

Under the agency's bylaws, the Access Board holds five "regular" (i.e., business) Board meetings and one Board-sponsored public event each year. The five business meetings are typically held

in-person at the Access Board's office in Washington, D.C., while the sixth, public event is held outside the D.C. metropolitan area. Most often, Board meetings are held over 2-3 days that include both informal (closed) sessions and formal (public) sessions. From May 2020 to May 2022, all Board meetings were held virtually due to the COVID-19 pandemic.

One function of these Board meetings is to strategize ways to accomplish Goal #4. Outside the context of Board meetings, staff is also engaged daily in promoting accessibility through not only the program-related work discussed elsewhere in this report, but also other efforts, such as hosting public events, speaking engagements, meeting with international delegations and organizations, and implementing public communication (email bulletins and social media campaigns).

Summary of Key Accomplishments in FY 2022

Public Engagement and Information Gathering

In FY 2022, the Board held its regular slate of five business meetings, where four meetings were virtual and one meeting was in-person at the agency's Washington, DC office. All formal sessions at these Board meetings were open to the public through live web streams. Archival video recordings of public Board meetings are also posted on the Access Board's YouTube Channel and website.

The Access Board reinvigorated its out-of-town meetings with its sixth meeting of FY 2022, held in-person in Philadelphia from September 13 – 15, 2022. This activity supported Objective 4.1, whereby the Board members and staff sought to better understand accessibility inequities that those in underserved communities face. The agency thoughtfully planned and intentionally met with local disability organizations and community leaders, chose site visits that mostly serve vulnerable populations, and held its town hall meeting at a local independent living center in downtown Philadelphia, which provided a central location to maximize attendance from across the city and region.

Over the three days, Board members and staff visited local sites and met with disability organizations, disability city leaders, the Philadelphia Mayor's office, and other city and federal agencies to learn more about the state of accessibility in the region, conducted seven free public accessibility trainings, and listened to members of the public testify about a range of concerns regarding accessibility and accessible design at the agency's town hall meeting. Members of the public voiced their concerns about accessibility barriers at a local post office, accessibility issues in the public right-of-way, a lack of services for adults with developmental disabilities, a lack of communication access at medical appointments, job interviews, and on public transportation, and unavailability of accessible at-home COVID tests, to name a few. Attendance for the in-person town hall meeting was about 50 people.

The Access Board's free public trainings included collaboration with staff from the U.S. Department of Education's National Digital Access Team and staff from the Mid-Atlantic ADA Center. The trainings took a variety of formats, including presentations and hands-on workshops, that focused on accessibility and accessible design related to the ADA and ABA Accessibility Standards, historic buildings and facilities, ICT, and digital environments. Cumulative attendance at these seven in-person trainings was over 170.

The town hall meeting and other events and activities gave the agency opportunities to garner information about accessibility and barriers. For FY 2023, the Access Board will consider this

information as it strategizes how its services and programs may serve the public beyond rulemaking, thus supporting Objective 4.2.

Public Events

Throughout FY 2022, the Access Board hosted virtual public events in supporting Objective 4.1. In November 2021, Public Member Karen Braitmayer presented current trends in architectural design for toilet rooms, lavatories, adult changing tables, self-service transaction machines, wayfinding, dining surfaces and tables, and accessible routes, including those that have emerged in response to the COVID-19 pandemic.

Braitmayer highlighted aspects of those trends that advance equity and inclusion and discussed design alternatives to trends that are not fully accessible to all. Attendance for this event was 486 registrants. In January 2022, the Access Board hosted a virtual public event on equity in healthcare for people with disabilities, featuring presentations on standards and resources related to healthcare accessibility, including inclusive medical equipment, healthcare facility design, IT, and communication devices and systems. There were 700 registrants for this event.

As discussed under Goal #1 above, in FY 2022, the Access Board also held public meetings to gather information on accessibility, technical information, and public concerns to inform its rulemaking. In December 2021, DOT and the Access Board held a virtual public meeting to collect information on wheelchairs that are specifically designed for use on aircraft during flights. The agencies will use this information to finalize performance standards and advisory guidelines for aircraft onboard wheelchairs. The Access Board also hosted a virtual public meeting on accessible MDE and the adjustability of transfer surfaces for patients who use wheelchairs. The agency will use this information, including the submitted written comments, to assess specifications for transfer surfaces in its MDE Accessibility Standards and determine the appropriate height low height for transfer surfaces. For both of these events, the agency's public affairs program researched and collected contact information for organizations and associations that focus on underserved communities for the purpose of inviting their stakeholders.

Presentations

Board staff also pursued initiatives outside the context of Board meetings and the agency's hosted public events that served to promote the agency's mission and services, particularly regarding Objective 4.2. Agency staff were featured speakers or panelists at numerous conferences, forums, and other public events to discuss accessible design and accessibility. For example, Access Board Executive Director Sachin was a session presenter at the M-Enabling Summit 2021, and agency staff gave presentations at both government and industry events: the Partners for Automated Vehicle Education's virtual discussion on "Accessible Infrastructure and AVs"; California State University, Northridge Center on Disabilities' 36th Assistive Technology Conference (CSUN 2021); DOI's 2021 Digital Week; the Interagency Accessibility Forum (IAAF) 2021; the Federal Reserve Board's National Disability Employment Awareness Month (NDEAM) event; the USDA's Section 508 Awareness Event, "Knowledge is Power"; the MITRE Corporation's NDEAM and Accessibility Technical Exchange Meeting event; the 2022 Winter ADA Coordinators Virtual Conference; the Arizona Center for Disability Law's African American Conference on Disabilities; the Society of Automotive Analysts webinar; and the Institute of Transportation Engineers Technical Conference. Agency staff also met with representatives from the National Park Service, Amtrak, the Federal Emergency Management Agency (FEMA), state and local departments of transportation, and codes and standards organization officials, from such organizations as RESNA, ICC, ASTM, and the Federal Highway Administration (FHWA).

Meetings

The Access Board developed Objectives 4.1 and 4.2 for alignment with EOs 13175 *Memorandum on Tribal Consultation and Strengthening Nation-to-Nation Relationships*, 13985 (aimed at advancing racial equity), and 14035 (aimed at DEIA in the federal sector). The agency has worked toward achieving the mission of EO 13175 by meeting with the Department of Education's Office of Indian Education and Native American Career and Technical Education Program and the Office of Indian Education to establish relationships and facilitate opportunities for collaboration and/or provide Access Board services. As discussed in greater detail under Goal #3 above, the Access Board Executive Director and Board staff met with the Interior Department's Assistant Secretary for Indian Affairs, who oversees the agency's Bureaus of Indian Affairs, Indian Education, and Trust Fund Administration, to discuss the Access Board's ABA enforcement program, training program, and technical assistance services. In FY 2023, the Board aims to hold a similar meeting with the new Director of the Indian Health Service (housed within the Department of Health and Human Services). The agency was also consulted by OPM as it planned its DEIA Summit 2022: A Whole-of-Government Approach to Disability Employment (initially scheduled for March 2022; postponed to December 2022). The Access Board continues to strategize and plan for ways to further the goals of these three executive orders, including working with a marketing firm to develop a more robust plan for communication and outreach to underserved communities.

Internationally, the Access Board engaged with representatives and organizations not only to discuss the agency's guidelines and standards, but also to promote and educate them on accessible design and accessibility. In FY 2022, Board leadership and other staff met with delegates and representatives from Poland's Government Plenipotentiary for Disabled People, the government of Germany, and Kyrgyzstan in a "Disability Rights" exchange project under the U.S. Department of State's International Visitor Leadership Program. Access Board leadership and other agency staff also met with advisors to European Parliament Member Katrin Langensiepen to provide information and training on the organization and structure of disability laws in the U.S. The training emphasized how the Access Board participates in the creation, implementation, and enforcement of those accessibility provisions. This information was used to create a report for the European Parliament's Committee on Internal Market and Consumer Protection (IMCO). The IMCO will use the report in the design and establishment of an Accessible Centre by the European Commission.

Access Board staff participate as invited observers to the EN 301 549 Working Group hosted by the three European Standardization Organizations to revise the existing EU Accessibility Standard. Access Board staff, along with staff from the General Administration Services and the National Aeronautics and Space Administration, meet every month with Shared Services Canada to collaborate on identifying and resolving barriers to implementing digital online accessibility throughout government.

Public Communication

The Access Board has several external communication channels to provide information on accessibility guidelines and standards, services and programs, news updates, and resources on accessible design. These channels provide possibilities for underserved communities to be informed and supported in redressing inequities throughout society (Objective 4.1) and for all members of the public to understand barriers to accessibility beyond the Access Board's guidelines and standards (Objective 4.2).

The Access Board's website continued to serve as a crucial resource on accessible design, guidance materials, and news about agency activities and events. In FY 2022, the website logged about 840,000 users and 2.3 million pageviews. The Access Board also modified and improved its website by developing new webpages on its [rulemaking and initiatives](#), [outreach](#), and technical services, including

easier access to its [Guidance Documents](#) and newly developed [Technical Assistance Documents](#). These additions provide a more streamlined presentation of important information and documents for the public.

In FY 2022, the Access Board implemented public information strategies and tactics on its social media platforms (Twitter, LinkedIn, Facebook, YouTube) to increase greater public awareness of the agency and its services, programs, events, and activities, especially among underserved communities. Through its public affairs program, the Access Board posted more frequently in comparison to FY 2021 on these accounts, increased followers, and engaged meaningfully with its networks. Additionally, the agency published more news and press releases in FY 2022 in comparison to FY 2021, and these releases are posted on the agency's website and distributed as e-mail bulletins to e-subscribers. The total number of subscribers and subscriptions also increased in FY 2022 when compared to FY 2021, with 53,119 subscribers (an increase of 26.76%) and 158,874 subscriptions (an increase of 32.69%). The public affairs program also distributed the agency's updated Information Brochure, as well as flyers for the agency's town hall meeting and accessibility trainings in Philadelphia, to various underserved individuals and organizations in the fields of architecture, engineering, design, and construction.

In April 2022, the Access Board published its Equity Action Plan (discussed under Goal #3, above) on its website. The plan has three primary actions: undertaking an outreach campaign, establishing and strengthening relationships with federal agencies, and working with federal agencies to establish ABA compliance strategies. For more information, visit the Access Board's Equity Action Plan [webpage](#).

Finally, Access Board staff presented in a webinar organized by the Administration for Community Living's (ACL) Office for American Indians, Alaska Natives and Native Hawaiian Programs. As part of ACL's Title VI webinar series, Access Board staff provided an overview of the agency, the ABA enforcement program, and relevant materials to advance accessibility on Tribal lands. In continuing to achieve Objective 4.1 during FY 2023, the Access Board will seek out opportunities to connect with federal agencies focused on serving Tribal Nations and to establish relationships with Tribal communities.

Stewardship Objective: Improve Agency Systems and Modernize Operations

The Access Board's stewardship objective/goal is supported by three objectives, which are:

- Objective 5.1: Use data and technology to enhance operations and services.
- Objective 5.2: Use tools and internal systems to consolidate and retain agency knowledge.
- Objective 5.3: Update agency policies, procedures, and administrative regulations.

Background

The Modernizing Government Technology Act delivers a clear mandate to federal agencies to look for ways to increase efficiency and effectiveness and improve service to the public. The Access Board has a requirement to employ centralized identity management systems for agency users that can be integrated into applications and common platforms. IT resources are critical in support of the Access Board's strategic objective to improve agency systems and modernize operations. The overall goal of the Access Board, in accordance with recent and ongoing IT mandates, is to create a common environment for enterprise platform standards, processes, and governance, modernize legacy agency equipment, and secure and enhance the IT infrastructure.

Summary of Key Accomplishments in FY 2022

IT Modernization

In FY 2022, the agency continued its IT modernization efforts with the adoption of new technologies, tools, and best practices in order to support its Stewardship Objective. The Access Board continues to move toward total migration to the cloud environment versus maintaining on-premises hardware within a local network. The agency's Cisco VOIP phone system was successfully migrated to a cloud-based Microsoft Teams phone system. Cloud-based communications are internet-based communications that exist beyond hardware designed for telephones. This permits the agency to present a single identity to its customers. Every employee, whether working in the office, on travel conducting accessibility training, or working from a remote location, can make and receive calls using their agency telephone number.

In accordance with federal government mandates on maintaining secure IT systems, the Access Board implemented two-factor authentication for all cloud-based applications. Standard online security procedures requiring only passwords to verify authentication are vulnerable to security breaches. Two-factor authentication is a technique that adds an extra level of security. Along with the username/password combination, users are asked to verify their identity with a factor that only they have access to, such as a numeric code sent via text or a fingerprint. This makes it extremely difficult for individuals to hack Access Board systems and limits the extent of damage hackers could cause. Two-factor authentication has also provided the agency with the capability to pair its agency smartphones with its passwords to permit staff to safely work using the phones while protecting access to online accounts.

Updated Policies

During FY 2022, the Access Board established and/or updated policies to govern appropriate procedures for the use of e-mail and for records management. The e-mail policy was constructed to ensure that all users of the Access Board's e-mail system are aware of the agency's policies on its appropriate use. The policy informs the user of procedures to ensure consistent availability, efficient performance, and secure access to the agency's e-mail system for all users. E-mail is an integral part of doing business at the Access Board, enabling more rapid delivery of vital programs, services, and information. Increasing dependence on and use of e-mail results in a compelling need to protect these critical resources through constant and improved monitoring, administration, user training, and awareness.

The National Archives and Records Administration's (NARA) initiative provides a government-wide policy framework and guidance for electronic records management. In accordance with NARA's policy and guidance, the Access Board drafted its Electronic Records Management policy. The policy outlines activities required for systematically controlling the creation, distribution, use, maintenance, and disposition of recorded information maintained as evidence of agency activities.

Additionally, to support Objective 5.3, the Access Board revised numerous human resources policies that were out-of-date and created some new policies where none had previously existed. Policies issued in FY 2022 include those governing the performance appraisal of Senior Executive Service (SES), Senior Level (SL), and General Schedule (GS) employees; awards for SES, SL, and GS employees; and the agency's telework policy. In August 2022, the agency sent revised procedures for handling reasonable accommodation requests from employees with disabilities to the Equal Employment Opportunity Commission (EEOC) for review pursuant to EO 13164, which requires all federal agencies to have written reasonable accommodation procedures. The Access Board has continued to update the agency's COVID Safety Plan and to make employees aware in a timely manner of changes in response

to recommendations from public health officials and directives from the Safer Federal Workforce Task Force. By the end of FY 2022, revised procedures for handling equal employment opportunity complaints and an anti-harassment policy (to replace an interim policy in effect since 2020) were substantially completed and were approved as final in October 2022.

Finally, the Access Board has been working to enhance and update its Privacy program to include working closely with the IT group to enhance procedures for privacy incidents and breaches, including issuing a Breach Response Policy, Training and Awareness Policy, and a Breach Response Procedure, all of which were implemented in October 2022.

¹ Americans With Disabilities Act Accessibility Guidelines for Buildings and Facilities; Architectural Barriers Act Accessibility Guidelines; Self-Service Transaction Machines and Self-Service Kiosks, Federal Registers 9/21/2022, <https://www.federalregister.gov/d/2022-20470>, accessed 10/17/2022.

¹¹ Section 508 ICT Testing Baseline, <https://ictbaseline.access-board.gov/>, accessed 10/17/2022.

UNITED STATES ACCESS BOARD

**INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE FISCAL YEARS ENDED
SEPTEMBER 30, 2022 AND 2021**



**Prepared By
Brown & Company CPAs and Management Consultants, PLLC
November 10, 2022**



INDEPENDENT AUDITOR'S REPORT

United States Access Board
Washington, D.C.

In our audits of the fiscal years 2022 and 2021 financial statements of the U.S. Access Board (USAB), we found:

- USAB's financial statements as of and for the fiscal years ended September 30, 2022, and 2021, are presented fairly, in all material respects, in accordance with United States of America (U.S.) generally accepted accounting principles;
- no material weaknesses in internal control over financial reporting based on the limited procedures we performed; and
- no reportable noncompliance with provisions of applicable laws, regulations, contracts, and grant agreements for fiscal year 2022.

The following sections discuss in more detail (1) our report on the financial statements, which includes required supplementary information (RSI)¹ and other information included with the financial statements²; (2) our report on internal control over financial reporting; (3) our report on compliance with laws, regulations, contracts, and grant agreements.

Report on the Financial Statements

Opinion

In accordance with the provisions of the Accountability of Tax Dollars Act of 2002 (ATDA) (Pub. L. No. 107-289), we have audited USAB's financial statements. USAB's financial statements comprise the balance sheets as of September 30, 2022, and 2021; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements. In our opinion, USAB's financial statements present fairly, in all material respects, USAB's financial position as of September 30, 2022, and 2021, and its net costs of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted government auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit

¹ The RSI consists of Management's Discussion and Analysis and the Statement of Budgetary Resources, which are included with the financial statements.

² Other information consists of information included with the financial statements, other than the RSI, Financial section, and the auditor's report.

of the Financial Statements section of our report. We are required to be independent of USAB and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statements

USAB management is responsible for (1) the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; (2) preparing, measuring, and presenting the RSI in accordance with U.S. generally accepted accounting principles; (3) preparing and presenting other information included in USAB's audited financial statements and auditor's report, and ensuring the consistency of that information with the audited financial statements and the RSI; and (4) designing, implementing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with U.S. generally accepted government auditing standards will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. generally accepted government auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements in order to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to our audit of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of USAB's internal control over financial reporting. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Perform other procedures we consider necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the financial statement audit.

Required Supplementary Information

U.S. generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) require that the RSI be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by FASAB, which considers it to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards, which consisted of inquiries of management about the methods of preparing the RSI and comparing the information for consistency with management's responses to the auditor's inquiries, the financial statements, and other knowledge we obtained during the audit of the financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit and we do not express an opinion or provide any assurance on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Other Information

USAB's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the other information included in USAB's financial statements. The other information comprises a detailed statement of management assurances and other information as applicable but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Internal Control over Financial Reporting

In connection with our audits of USAB's financial statements, we considered USAB's internal control over financial reporting, consistent with our auditor's responsibilities discussed below.

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies³ or to express an opinion on the effectiveness of USAB's internal control over financial reporting. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting

³ A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Basis for Results of Our Consideration of Internal Control over Financial Reporting

We performed our procedures related to USAB's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards.

Responsibilities of Management for Internal Control over Financial Reporting

USAB management is responsible for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for Internal Control over Financial Reporting

In planning and performing our audit of USAB's financial statements as of and for the fiscal year ended September 30, 2022, in accordance with U.S. generally accepted government auditing standards, we considered USAB's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of USAB's internal control over financial reporting. Accordingly, we do not express an opinion on USAB's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which are to provide reasonable assurance that (1) transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and (2) transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct, misstatements due to fraud or error.

Intended Purpose of Report on Internal Control over Financial Reporting

The purpose of this report is solely to describe the scope of our consideration of USAB's internal control over financial reporting and the results of our procedures, and not to provide an opinion on the effectiveness of USAB's internal control over financial reporting. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal control over financial reporting. Accordingly, this report on internal control over financial reporting is not suitable for any other purpose.

Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

In connection with our audits of USAB's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditor's responsibilities discussed below.

Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2022 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to USAB. Accordingly, we do not express such an opinion.

Basis for Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for Tests of Compliance section below.

Responsibilities of Management for Compliance with Laws, Regulations, Contracts, and Grant Agreements

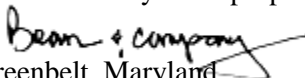
USAB management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to USAB.

Auditor's Responsibilities for Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our responsibility is to test compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements applicable to USAB that have a direct effect on the determination of material amounts and disclosures in USAB's financial statements, and to perform certain other limited procedures. Accordingly, we did not test compliance with all laws, regulations, contracts, and grant agreements applicable to USAB. We caution that noncompliance may occur and not be detected by these tests.

Intended Purpose of Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The purpose of this report is solely to describe the scope of our testing of compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering compliance. Accordingly, this report on compliance with laws, regulations, contracts, and grant agreements is not suitable for any other purpose.


Greenbelt, Maryland
November 10, 2022

Financial Statements and Notes

UNITED STATES ACCESS BOARD
BALANCE SHEET
AS OF SEPTEMBER 30, 2022 AND 2021
(In Dollars)

	2022	2021
Assets:		
Intragovernmental:		
Fund Balance with Treasury (Note 2)	\$ 5,088,663	\$ 4,050,171
Advances and Prepayments	309,000	200,000
Total Intragovernmental	5,397,663	4,250,171
Other than Intragovernmental:		
Accounts Receivable, Net (Notes 3)	90	315
General Property, Plant, and Equipment, Net (Note 4)	270,817	324,679
Total Other than Intragovernmental	270,907	324,994
Total Assets	\$ 5,668,570	\$ 4,575,165
Liabilities:		
Intragovernmental:		
Accounts Payable	\$ 4,725	\$ 210,844
Other Liabilities (Note 6)	552,716	66,935
Total Intragovernmental	557,441	277,779
Other than Intragovernmental:		
Accounts Payable	150,864	127,199
Federal Employee [and Veteran] Benefits Payable	354,852	405,179
Other Liabilities (Notes 6)	192,591	190,943
Total Other than Intragovernmental	698,307	723,321
Total Liabilities	\$ 1,255,748	\$ 1,001,100
Net Position:		
Unexpended Appropriations - Funds from Other than Dedicated Collections	4,977,802	3,651,253
Cumulative Results of Operations - Funds from Other than Dedicated Collections	(564,980)	(77,188)
Total Cumulative Results of Operations (Consolidated)	(564,980)	(77,188)
Total Net Position	4,412,822	3,574,065
Total Liabilities and Net Position	\$ 5,668,570	\$ 4,575,165

The accompanying notes are an integral part of these financial statements.

UNITED STATES ACCESS BOARD
STATEMENT OF NET COST
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021
(In Dollars)

	2022	2021
Gross Program Costs:		
Gross Costs	\$ 8,808,579	\$ 8,958,174
Net Cost of Operations	\$ 8,808,579	\$ 8,958,174

The accompanying notes are an integral part of these financial statements.

UNITED STATES ACCESS BOARD
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021
(In Dollars)

	2022	2021
	Consolidated Total	Consolidated Total
Unexpended Appropriations:		
Beginning Balance	\$ 3,651,253	\$ 3,369,055
Appropriations Received	9,750,000	9,200,000
Other Adjustments	(323,756)	(96,335)
Appropriations Used	(8,099,695)	(8,821,467)
Net Change in Unexpended Appropriations	1,326,549	282,198
Total Unexpended Appropriations	\$ 4,977,802	\$ 3,651,253
Cumulative Results of Operations:		
Beginning Balance	\$ (77,188)	\$ (164,024)
Appropriations Used	8,099,695	8,821,467
Imputed Financing (Note 8)	221,092	223,543
Net Cost of Operations	(8,808,579)	(8,958,174)
Net Change in Cumulative Results of Operations	(487,792)	86,836
Total Cumulative Results of Operations	\$ (564,980)	\$ (77,188)
Net Position	\$ 4,412,822	\$ 3,574,065

The accompanying notes are an integral part of these financial statements.

UNITED STATES ACCESS BOARD
STATEMENT OF BUDGETARY RESOURCES
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021
(In Dollars)

	2022	2021
Budgetary Resources:		
Unobligated Balance from Prior Year Budget Authority, Net	\$ 1,071,979	\$ 1,086,746
Appropriations	9,750,000	9,200,000
Total Budgetary Resources	\$ 10,821,979	\$ 10,286,746
Status of Budgetary Resources:		
New Obligations and Upward Adjustments (total)	\$ 9,428,249	\$ 8,932,332
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	388,657	423,722
Expired Unobligated Balance, End of Year	1,005,073	930,692
Unobligated Balance, End of Year (total)	1,393,730	1,354,414
Total Budgetary Resources	\$ 10,821,979	\$ 10,286,746
Outlays, Net and Disbursements, Net:		
Agency Outlays, Net	\$ 8,387,752	\$ 8,985,741

The accompanying notes are an integral part of these financial statements.



UNITED STATES ACCESS BOARD NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Access Board is an independent Federal agency that promotes equality for people with disabilities through leadership in accessible design and the development of accessibility guidelines and standards.

Created in 1973 under section 502 of the Rehabilitation Act to ensure access to federally funded facilities, the Board now is a leading source of information on accessible design. The Board develops and maintains design criteria for the built environment, transit, vehicles, telecommunications equipment, medical diagnostic equipment and information technology. It also provides technical assistance and training on these requirements and on accessible design and continues to enforce accessibility standards that cover federally funded facilities.

Access Board's reporting entity is comprised of General Funds and General Miscellaneous Receipts. General Funds are accounts used to record financial transactions arising under congressional appropriations or other authorizations to spend general revenues.

General Fund miscellaneous receipts are accounts established for receipts of non-recurring activity, such as fines, penalties, fees and other miscellaneous receipts for services and benefits.

Access Board has rights and ownership of all assets reported in these financial statements, and does not possess any non-entity assets.

B. Basis of Presentation

The financial statements have been prepared to report the financial position and results of operations of Access Board. The Balance Sheet presents the financial position of the agency. The Statement of Net Cost presents the agency's operating results; the Statement of Changes in Net Position displays the changes in the agency's equity accounts. The Statement of Budgetary Resources presents the sources, status, and uses of the agency's resources and follows the rules for the Budget of the United States Government.

The statements are a requirement of the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994 and the Accountability of Tax Dollars Act of 2002. They have been prepared from, and are fully supported by, the books and records of Access Board in accordance with the hierarchy of accounting principles generally accepted in the United States of America, standards issued by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB) Circular A-136, *Financial Reporting Requirements*, as amended, and Access Board accounting policies which are summarized in this note. These statements, with the exception of the Statement of Budgetary Resources, are different from financial management reports, which are also prepared pursuant to OMB directives that are used to

monitor and control Access Board's use of budgetary resources. The financial statements and associated notes are presented on a comparative basis. Unless specified otherwise, all amounts are presented in dollars.

C. Basis of Accounting

Transactions are recorded on both an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned, and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates the control and monitoring of federal funds as well as the compliance with legal requirements on the use of those funds.

D. Fund Balance with Treasury

Fund Balance with Treasury is an asset of a reporting entity and a liability of the General Fund. It is the aggregate amount of the Access Board's funds with Treasury in expenditure, receipt, revolving, and deposit fund accounts. Appropriated funds recorded in expenditure accounts are available to pay current liabilities and finance authorized purchases.

The Access Board does not maintain bank accounts of its own, has no disbursing authority, and does not maintain cash held outside of Treasury. Funds are disbursed for the agency on demand.

E. Accounts Receivable

Accounts receivable consists of amounts owed to the Access Board by other federal agencies and the general public. Amounts due from federal agencies are considered fully collectible. Accounts receivable from the public include reimbursements from employees. An allowance for uncollectible accounts receivable from the public is established when, based upon a review of outstanding accounts and the failure of all collection efforts, management determines that collection is unlikely to occur considering the debtor's ability to pay.

F. Property, Equipment, and Software

Property, equipment and software represent furniture, fixtures, equipment, and information technology hardware and software which are recorded at original acquisition cost and are depreciated or amortized using the straight-line method over their estimated useful lives. Major alterations and renovations are capitalized, while maintenance and repair costs are expensed as incurred. The Access Board's capitalization threshold is \$50,000 for individual purchases and \$500,000 for bulk purchases. Property, equipment, and software acquisitions that do not meet the capitalization criteria are expensed upon receipt. Applicable standard governmental guidelines regulate the disposal and convertibility of agency property, equipment, and software. The useful life classifications for capitalized assets are as follows:

<u>Description</u>	<u>Useful Life (years)</u>
Leasehold Improvements	9
Office Furniture	5
Computer Equipment	3
Office Equipment	5
Software	5

G. Advances and Prepaid Charges

Advance payments are generally prohibited by law. There are some exceptions, such as reimbursable agreements, subscriptions and payments to contractors and employees. Payments made in advance of the receipt of goods and services are recorded as advances or prepaid charges at the time of prepayment and recognized as expenses when the related goods and services are received.

H. Liabilities

Liabilities represent the amount of funds likely to be paid by the Access Board as a result of transactions or events that have already occurred.

The Access Board reports its liabilities under two categories, Intragovernmental and Other than Intragovernmental. Intragovernmental liabilities represent funds owed to another government agency. Liabilities other than intragovernmental represent funds owed to any entity or person that is not a federal agency, including private sector firms and federal employees. Each of these categories may include liabilities that are covered by budgetary resources and liabilities not covered by budgetary resources.

Liabilities covered by budgetary resources are liabilities funded by a current appropriation or other funding source. These consist of accounts payable and accrued payroll and benefits. Accounts payable represent amounts owed to another entity for goods ordered and received and for services rendered except for employees. Accrued payroll and benefits represent payroll costs earned by employees during the fiscal year which are not paid until the next fiscal year.

Liabilities not covered by budgetary resources are liabilities that are not funded by any current appropriation or other funding source. These liabilities consist of accrued annual leave, deferred rent, and actuarial FECA. Deferred rent is the difference at year-end between the sum of monthly cash disbursements paid to date for rent and the sum of the average monthly rent calculated based on the term of the lease.

I. Annual, Sick, and Other Leave

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. The balance in the accrued leave account is adjusted to reflect current pay rates. Liabilities associated with other types of vested leave, including compensatory, restored leave, and sick leave in certain circumstances, are accrued at year-end, based on latest pay rates and unused hours of leave. Funding will be obtained from future financing sources to the extent that current or prior year appropriations are not available to fund annual and other types of vested leave earned but not taken. Nonvested leave is expensed when used. Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Credit is given for sick leave balances in the computation of annuities upon the retirement of Federal Employees Retirement System (FERS)-covered employees.

J. Accrued and Actuarial Workers' Compensation

The Federal Employees' Compensation Act (FECA) administered by the U.S. Department of Labor (DOL) addresses all claims brought by the Access Board employees for on-the-job injuries. The DOL bills each agency annually as its claims are paid, but payment of these bills is deferred for two years to allow for funding through the budget process. Similarly, employees that the Access

Board terminates without cause may receive unemployment compensation benefits under the unemployment insurance program also administered by the DOL, which bills each agency quarterly for paid claims. Future appropriations will be used for the reimbursement to DOL. The liability consists of (1) the net present value of estimated future payments calculated by the DOL and (2) the unreimbursed cost paid by DOL for compensation to recipients under the FECA.

K. Retirement Plans

Access Board employees participate in either the CSRS or the FERS. The employees who participate in CSRS are beneficiaries of Access Board matching contribution, equal to seven percent of pay, distributed to their annuity account in the Civil Service Retirement and Disability Fund.

Prior to December 31, 1983, all employees were covered under the CSRS program. From January 1, 1984 through December 31, 1986, employees had the option of remaining under CSRS or joining FERS and Social Security. Employees hired as of January 1, 1987 are automatically covered by the FERS program. Both CSRS and FERS employees may participate in the federal Thrift Savings Plan (TSP). FERS employees receive an automatic agency contribution equal to one percent of pay and the Access Board matches any employee contribution up to an additional four percent of pay. For FERS participants, the Access Board also contributes the employer's matching share of Social Security.

FERS employees and certain CSRS reinstatement employees are eligible to participate in the Social Security program after retirement. In these instances, the Access Board remits the employer's share of the required contribution.

The Access Board recognizes the imputed cost of pension and other retirement benefits during the employees' active years of service. OPM actuaries determine pension cost factors by calculating the value of pension benefits expected to be paid in the future and communicate these factors to the Access Board for current period expense reporting. OPM also provides information regarding the full cost of health and life insurance benefits. The Access Board recognized the offsetting revenue as imputed financing sources to the extent these expenses will be paid by OPM.

The Access Board does not report on its financial statements information pertaining to the retirement plans covering its employees. Reporting amounts such as plan assets, accumulated plan benefits, and related unfunded liabilities, if any, is the responsibility of the OPM, as the administrator.

L. Other Post-Employment Benefits

The Access Board's employees eligible to participate in the Federal Employees' Health Benefits Plan (FEHBP) and the Federal Employees' Group Life Insurance Program (FEGlIP) may continue to participate in these programs after their retirement. The OPM has provided the Access Board with certain cost factors that estimate the true cost of providing the post-retirement benefit to current employees. The Access Board recognizes a current cost for these and Other Retirement Benefits (ORB) at the time the employee's services are rendered. The ORB expense is financed by OPM, and offset by the Access Board through the recognition of an imputed financing source.

M. Use of Estimates

The preparation of the accompanying financial statements in accordance with generally accepted accounting principles requires management to make certain estimates and assumptions that affect

the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

N. Reclassification

Certain fiscal year 2021 balances have been reclassified, retitled, or combined with other financial statement line items for consistency with the current year presentation.

O. Classified Activities

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

NOTE 2. FUND BALANCE WITH TREASURY

Fund Balance with Treasury account balances as of September 30, 2022 and 2021, were as follows:

	2022	2021
Status of Fund Balance with Treasury:		
Unobligated Balance		
Available	\$ 388,657	\$ 423,722
Unavailable	1,005,074	930,692
Obligated Balance Not Yet Disbursed	3,694,932	2,695,757
Total	\$ 5,088,663	\$ 4,050,171

No discrepancies exist between the Fund Balance reflected on the Balance Sheet and the balances in the Treasury accounts.

The available unobligated fund balances represent the current-period amount available for obligation or commitment. At the start of the next fiscal year, this amount will become part of the unavailable balance as described in the following paragraph.

The unavailable unobligated fund balances represent the amount of appropriations for which the period of availability for obligation has expired. These balances are available for upward adjustments of obligations incurred only during the period for which the appropriation was available for obligation or for paying claims attributable to the appropriations.

The obligated balance not yet disbursed includes accounts payable, accrued expenses, and undelivered orders that have reduced unexpended appropriations but have not yet decreased the fund balance on hand.

NOTE 3. ACCOUNTS RECEIVABLE, NET

Accounts receivable balances as of September 30, 2022 and 2021, were as follows:

	2022	2021
Other than Intergovernmental		
Accounts Receivable	\$ 90	\$ 315
Total Other than Intragovernmental Accounts Receivable	\$ 90	\$ 315
Total Accounts Receivable	\$ 90	\$ 315

The accounts receivable is primarily made up of employee receivables and debt.

Historical experience has indicated that the majority of the receivables are collectible. There are no material uncollectible accounts as of September 30, 2022 and 2021.

NOTE 4. GENERAL PROPERTY, PLANT AND EQUIPMENT, NET

Schedule of General Property, Plant and Equipment, Net as of September 30, 2022:

Major Class	Acquisition Cost	Accumulated Amortization/ Depreciation	Net Book Value
Building	\$ 656,425	\$ 520,521	\$ 135,904
Furniture & Equipment	168,641	33,728	134,913
Total	\$ 825,066	\$ 554,249	\$ 270,817

Schedule of General Property, Plant and Equipment, Net as of September 30, 2021:

Major Class	Acquisition Cost	Accumulated Amortization/ Depreciation	Net Book Value
Building	\$ 656,425	\$ 500,387	\$ 156,038
Construction-in-Progress	168,641	-	168,641
Total	\$ 825,066	\$ 500,387	\$ 324,679

NOTE 5. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for Access Board as of September 30, 2022 and 2021, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

The deferred lease liability amount represents the difference at year end between the sum of monthly cash disbursements paid to date for base rent and the sum of the average monthly rent calculated based on the term of the lease. This was due to a new lease agreement entered into that had rent abatement provisions.

	2022	2021
Intragovernmental – FECA	\$ 5,837	\$ 5,837
Unfunded Leave	345,900	396,344
Deferred Leave Liabilities	484,148	-
Total Liabilities Not Covered by Budgetary Resources	\$ 835,885	\$ 402,181
Total Liabilities Covered by Budgetary Resources	419,863	598,919
Total Liabilities	\$ 1,255,748	\$ 1,001,100

FECA and the Unemployment Insurance liabilities represent the unfunded liability for actual workers compensation claims and unemployment benefits paid on Access Board's name behalf and payable to the DOL.

Unfunded leave represents a liability for earned leave and is reduced when leave is taken. The balance in the accrued annual leave account is reviewed quarterly and adjusted as needed to accurately reflect the liability at current pay rates and leave balances. Accrued annual leave is paid from future funding sources and, accordingly, is reflected as a liability not covered by budgetary resources. Sick and other leave is expensed as taken.

NOTE 6. OTHER LIABILITIES

Other liabilities account balances as of September 30, 2022 were as follows:

	Current	Non Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 13,212	\$ -	\$ 13,212
Employer Contributions and Payroll Taxes Payable	49,519	-	49,519
Unfunded FECA Liability	5,837	-	5,837
Other Liabilities	484,148	-	484,148
Total Intragovernmental Other Liabilities	\$ 552,716	\$ -	\$ 552,716
Other than Intragovernmental			
Accrued Funded Payroll and Leave	\$ 192,591	\$ -	\$ 192,591
Total Other than Intragovernmental Other Liabilities	\$ 192,591	\$ -	\$ 192,591
Total Other Liabilities	\$ 745,307	\$ -	\$ 745,307

Other liabilities account balances as of September 30, 2021 were as follows:

	Current	Non Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 13,480	\$ -	\$ 13,480
Employer Contributions and Payroll Taxes Payable	47,618	-	47,618
Unfunded FECA Liability	5,837	-	5,837
Total Intragovernmental Other Liabilities	\$ 66,935	\$ -	\$ 66,935
Other than Intragovernmental			
Accrued Funded Payroll and Leave	\$ 190,154	\$ -	\$ 190,154
Other Liabilities w/Related Budgetary Obligations	789	-	789
Total Other than Intragovernmental Other Liabilities	\$ 190,943	\$ -	\$ 190,943
Total Other Liabilities	\$ 257,878	\$ -	\$ 257,878

NOTE 7. LEASES

Operating Leases

The Access Board occupies office space under a lease agreement that is accounted for as an operating lease. The lease term begins on January 1, 2022 and expires on December 31, 2036, which includes deferred rent. Lease payments are increased annually based on the adjustments for operating cost and real estate tax escalations. The total operating lease expense for fiscal years 2022 and 2021 were \$658,488 and \$715,410, respectively. Below is a schedule of future payments for the term of the lease.

Access Board signed a new lease agreement that will be accounted for as an operating lease in Washington, DC. The lease term will begin January 1, 2022 and run for a period of 180 months, expiring in FY37. Lease payments will be increased annually based on the adjustments for operating cost and real estate tax escalations.

Fiscal Year	Asset Category	
	Building	
2023	\$	563,169
2024		726,169
2025		735,207
2026		744,516
2027		765,199
Thereafter		7,677,888
Total Future Lease Payments	\$	11,212,148

The operating lease amount does not include estimated payments for leases with annual renewal options.

NOTE 8. INTER-ENTITY COSTS

The Access Board recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs and revenues relate to employee benefits and claims to be settled by the Treasury Judgement Fund. The Access Board recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees. The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the periods ended September 30, 2022 and 2021, respectively, inter-entity costs were as follows:

	2022		2021	
Office of Personnel Management	\$	221,092	\$	223,543
Total Imputed Financing Sources	\$	221,092	\$	223,543

NOTE 9. UNDELIVERED ORDERS AT THE END OF THE PERIOD

As of September 30, 2022, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Paid Undelivered Orders	\$ 309,000	\$ -	\$ 309,000
Unpaid Undelivered Orders	1,017,662	2,257,408	3,275,070
Total Undelivered Orders	\$ 1,326,662	\$ 2,257,408	\$ 3,584,070

As of September 30, 2021, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Paid Undelivered Orders	\$ 200,000	\$ -	\$ 200,000
Unpaid Undelivered Orders	796,040	1,300,798	2,096,838
Total Undelivered Orders	\$ 996,040	\$ 1,300,798	\$ 2,296,838

NOTE 10. EXPLANATION OF DIFFERENCES BETWEEN THE SBR AND THE BUDGET OF THE U.S. GOVERNMENT

The President's Budget that will include fiscal year 2022 actual budgetary execution information has not yet been published. The President's Budget is scheduled for publication in February 2023 and can be found at the OMB Web site: <http://www.whitehouse.gov/omb/>. The 2023 Budget of the United States Government, with the "Actual" column completed for 2021, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

In Millions

	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources	\$ 10	\$ 9	\$ -	\$ 9
Difference - Due to Rounding	(1)	-	-	-
Budget of the U.S. Government	\$ 9	\$ 9	\$ -	\$ 9

NOTE 11. RECONCILIATION OF NET COST TO NET OUTLAYS

The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

Reconciliation of Net Cost to Net Outlays as of September 30, 2022:

	Intragovernmental	Other than Intragovernmental	Total
Net Operating Cost (SNC)	\$ 3,099,082	\$ 5,709,497	\$ 8,808,579
Components of Net Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(53,862)	(53,862)
Increase/(Decrease) in Assets:			
Accounts Receivable, Net	-	(225)	(225)
Other Assets	109,000	-	109,000
(Increase)/Decrease in Liabilities:			
Accounts Payable	206,119	(23,665)	182,454
Federal Employee [and Veteran] Benefits Payable	-	50,327	50,327
Other Liabilities	(485,781)	(1,648)	(487,429)
Financing Sources:			
Imputed Cost	(221,092)	-	(221,092)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ (391,754)	\$ (29,073)	\$ (420,827)
Components of the Budget Outlays That Are Not Part of Net Operating Cost			
Financing Sources:			
Total Components of the Budget Outlays That Are Not Part of Net Operating Cost	\$ -	\$ -	\$ -
Misc Items			
Custodial/Non-Exchange Revenue	1	(1)	-
Total Other Reconciling Items	\$ 1	\$ (1)	\$ -
Total Net Outlays (Calculated Total)	\$ 2,707,329	\$ 5,680,423	\$ 8,387,752
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			\$ 8,387,752

Reconciliation of Net Cost to Net Outlays as of September 30, 2021:

	Intragovernmental	Other than Intragovernmental	Total
Net Operating Cost (SNC)	\$ 3,360,065	\$ 5,598,109	\$ 8,958,174
Components of Net Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(50,935)	(50,935)
Increase/(Decrease) in Assets:			
Accounts Receivable, Net	-	306	306
Other Assets	200,000	-	200,000
(Increase)/Decrease in Liabilities:			
Accounts Payable	(64,906)	59,821	(5,085)
Federal Employee [and Veteran] Benefits Payable	-	(31,366)	(31,366)
Other Liabilities	(8,472)	(20,990)	(29,462)
Financing Sources:			
Imputed Cost	(223,543)	-	(223,543)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ (96,921)	\$ (43,164)	\$ (140,085)
Components of the Budget Outlays That Are Not Part of Net Operating Cost			
Acquisition of Capital Assets	(989)	168,641	167,652
Financing Sources:			
Total Components of the Budget Outlays That Are Not Part of Net Operating Cost	\$ (989)	\$ 168,641	\$ 167,652
Misc Items			
Total Other Reconciling Items	\$ -	\$ -	\$ -
Total Net Outlays (Calculated Total)	\$ 3,262,155	\$ 5,723,586	\$ 8,985,741
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			\$ 8,985,741