



# Performance and Accountability Report Fiscal Year 2020

**United States Access Board**

[www.access-board.gov](http://www.access-board.gov)



---

## Message From the Chair

---



I am honored to present the Fiscal Year 2020 Performance and Accountability Report (PAR) of the United States Access Board. This report provides information about our financial and programmatic performance, as well as insight into our stewardship of taxpayer dollars and the resources entrusted to the Access Board.

Established nearly 50 years ago, the mission of the Access Board is to promote equality for people with disabilities through leadership in accessible design, education and research, and enforcement of the Architectural Barriers Act.

Despite the challenges posed by the novel coronavirus pandemic, Fiscal Year 2020 was a year of continuing success. We started the process of “refreshing” our accessibility guidelines for rail vehicles to keep pace with changing technologies and harmonize with current consensus standards. We expanded our remote training and technical assistance capabilities, which resulted in a 20% increase in training attendance compared to last fiscal year. Our ABA enforcement program closed nearly 170 cases, with 55 resulting in removal of accessibility barriers at federal facilities across the country, from post offices to a VA medical center. And we celebrated the 30<sup>th</sup> anniversary of the Americans with Disabilities Act with a virtual event that drew nearly 1,000 participants. We will continue to strive for excellence in fulfilling our responsibilities to ensure equality and access for people with disabilities.

I am also pleased to report that, for FY 2020, the Access Board received an unmodified (clean) audit opinion, which represents more than a decade of such opinions. Brown & Company, an independent public accounting firm, audited the Access Board’s FY 2020 consolidated financial statements – which are included in this report – and did not identify any material weaknesses or significant deficiencies. The Access Board strives to be an outstanding steward of taxpayer funds and prioritizes stringent financial management in carrying out its mission.

The outstanding performance described in the pages that follow is a testament to the dedicated efforts of the Board, its career staff, and our federal partners. As we closed the books on FY 2020, the Access Board is well positioned to meet the challenges that lie ahead.

A handwritten signature in blue ink that reads "Lance Robertson" followed by a horizontal line.

---

Lance Robertson  
Chair  
United States Access Board  
November 12, 2020

# Table of Contents

Message From the Chair.....	i
Part 1: Management Discussion and Analysis.....	1
Mission.....	1
Organizational Structure.....	1
Board Members.....	2
Staff Offices.....	2
Performance Highlights.....	3
Financial Highlights.....	5
Controls, Systems and Legal Compliance.....	6
Management Assurance Statement.....	10
Limitations on Financial Statements.....	11
Part Two: Performance Report.....	12
Performance Goals, Objectives, and Results.....	12
Part Three: Financial Information.....	24
Independent Auditor’s Report.....	24
Financial Statements.....	29
Notes on Financial Statements.....	33
Part Four: Other Information.....	44
Summary of Financial Statement Audit and Management Assurances.....	44

# Part 1: Management Discussion and Analysis

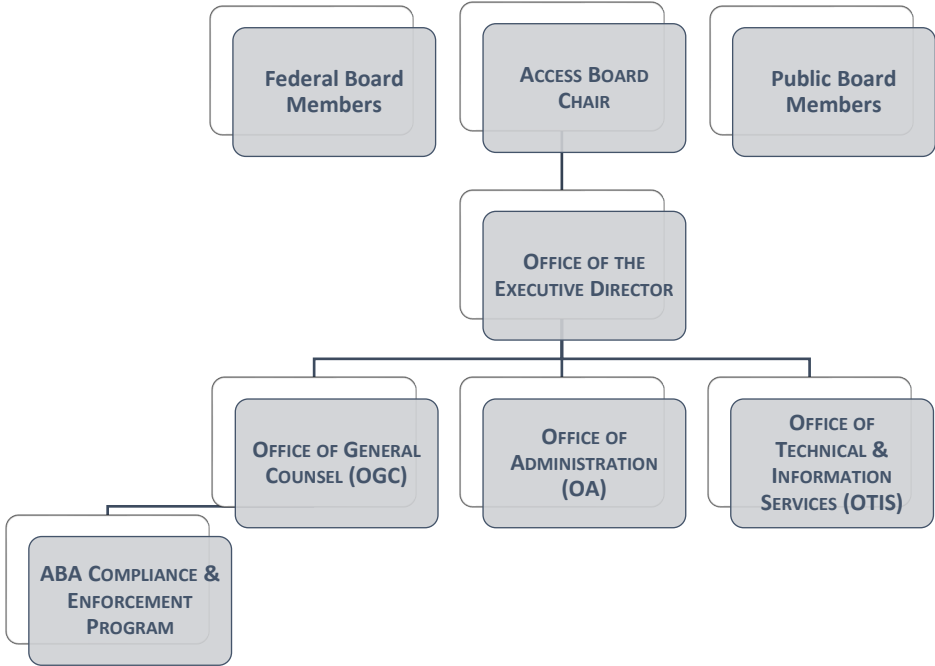
## Mission

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 (ABA), which requires federal buildings and certain other federally-financed facilities to be accessible to persons with disabilities. Over the years Congress has expanded the agency’s mission and responsibilities. Today, the Access Board’s mission embraces three main areas: development of accessibility criteria for the built environment and other matters as authorized 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 diagram below depicts the agency’s organizational structure in FY 2020.

### U.S. Access Board Organizational Structures



## ***Board Members***

The agency's 25-member governing Board acts as a coordinating body and is comprised of 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.

Federal Members represent twelve statutorily-designated federal agencies, which include ten federal departments (i.e., the Departments of Health and Human Services, Transportation, Housing and Urban Development, Labor, Interior, Defense, Justice, Veterans Affairs, Education, and Commerce), the General Services Administration, and the United States Postal Service. 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 Scheduled 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 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 Board typically meets bi-monthly, with one meeting 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 his or her written delegee) acts as on the agency's behalf when federal law or regulation imposes duties or grants authorities to agency heads. He or she is also empowered to act on all matters relating to agency operations.

## ***Staff Offices***

The Access Board's career staff is organized into four offices. At the close of FY2020, the agency had 28 full-time employees – a majority of whom are professionals with subject-matter expertise in accessibility matters within the Access Board's jurisdiction. The agency's physical office is located in Washington, DC.

### ***Office of the Executive Director***

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

In addition, the Rehabilitation Act 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), as well as the filing of civil actions to enforce final orders.

### ***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 communications technology, medical diagnostic equipment, and other statutorily-designated areas. OTIS provides technical assistance and guidance to the public on these guidelines and standards. It also conducts webinars and training

on accessibility and manages the Board’s communication with the public, including through the agency’s website.

### **Office of General Counsel**

The Office of General Counsel (OGC) provides legal advice and counsel to the Board 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, FOIA, and privacy programs and oversees the Board’s Architectural Barriers Act (ABA) Compliance and Enforcement program. As the agency’s legal officers, OGC attorneys represent the agency in administrative proceedings and, where permitted by statute, civil actions 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 for the Access Board. OA’s wide range of activities include support services related to human resources, budget and finance, records management, and IT networks and systems. Due to its small size, the Access Board has an inter-agency agreement with the Treasury Department’s Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC) for financial management, human resources, procurement, and travel services. OA is responsible for overseeing BFS/ARC’s work as our shared services provider.

## **Performance Highlights**

We provide below an overview of the Access Board’s performance results for FY 2020, with summaries keyed to the agency’s strategic goals and objectives. A more in-depth discussion of the agency’s performance results this year follows in Part Two of this report.

### **Strategic Goal #1: Establish state-of-the-art accessibility standards and guidelines**

Objectives	Highlights (FY 2020)
Objective 1.1: Maximize public participation and stakeholder collaboration in the development of standards and guidelines.	<ul style="list-style-type: none"> <li>✓ Provided public comment opportunities on Advance Notice of Proposed Rulemaking for rail vehicles via public hearing and written comment period; over 200 comments received from wide range of stakeholders</li> <li>✓ Published notice of invitation for public comment on proposed Advisory Guidelines for Aircraft Onboard Wheelchairs; about 40 comments submitted by variety of stakeholders</li> </ul>
Objective 1.2: Anticipate and respond to emerging barriers to accessibility in a changing environment.	<ul style="list-style-type: none"> <li>✓ Started planning for series of public forums on autonomous vehicles and accessible design (projected: FY 2021 Q2)</li> </ul>
Objective 1.3: Develop and maintain accessibility standards and guidelines and keep them up to date.	<ul style="list-style-type: none"> <li>✓ Initiated regulatory process to “refresh” rail vehicle accessibility guidelines (ANPRM stage)</li> </ul>
Objective 1.4: Promote accessibility through coordination with standards and codes organizations and harmonization of accessibility requirements.	<ul style="list-style-type: none"> <li>✓ Two Board members serve as representatives on Election Assistance Commission’s Technical Guidelines Development Committee (TGDC), which issued draft Voluntary Voting Guidelines 2.0; Board members also participated in public hearings on these draft guidelines</li> <li>✓ Access Board staff served on more than 10 public-private committees, working groups, and cooperative research panels related to standards development to</li> </ul>

Objectives	Highlights (FY 2020)
	<p>provide technical expertise and ensure the agency's accessible design perspectives were represented</p> <ul style="list-style-type: none"> <li>✓ Access Board leadership and staff served on 4 inter-agency committees and working groups aimed at fostering inter-agency cooperation on accessibility standards and other accessibility-related matters</li> </ul>

**Strategic Goal #2: Provide training and technical assistance on accessibility**

Objectives	Highlights (FY 2020)
<p>Objective 2.1: Promote and publicize the Board's training and technical assistance services to reach more customers.</p>	<ul style="list-style-type: none"> <li>✓ Expanded virtual service capabilities</li> <li>✓ No disruption in technical assistance (TA) or training services during pandemic</li> <li>✓ Access Board staff conducted 48 webinars and 22 training events; participation increased by 20% compared to last year, with over 17,000 attendees</li> <li>✓ Expanded availability of toll-free TA Help Line from four to five days per week</li> <li>✓ Responded to about 5,300 TA inquiries received via phone and email</li> </ul>
<p>Objective 2.2: Use multiple communications platforms to reach a broader audience.</p>	<ul style="list-style-type: none"> <li>✓ Access Board website continues to serve as resource hub for TA materials, with about 2.9 million page views this year</li> <li>✓ Agency events, publications, and services promoted via e-newsletter (Access Currents) and social media channels (Twitter, YouTube)</li> </ul>
<p>Objective 2.3: Develop and update educational materials to promote understanding of and compliance with accessibility standards and guidelines.</p>	<ul style="list-style-type: none"> <li>✓ Published three new sections of ADA Online Guide (Chapter 6 – Drinking Fountains, Toilet Rooms &amp; Bathing Rooms)</li> <li>✓ Developed in-house Knowledge Management System (KMS) for staff use when responding to technical assistance inquiries</li> </ul>

**Strategic Goal #3: Increase Architectural Barriers Act awareness and compliance**

Objectives	Highlights (FY 2020)
<p>Objective 3.1: Proactively promote compliance through outreach to federal agencies and design professionals.</p>	<ul style="list-style-type: none"> <li>✓ Held quarterly meetings with GSA to jointly review pending ABA complaints and status of remedial measures</li> </ul>
<p>Objective 3.2: Educate the public about rights under the ABA and the complaint process.</p>	<ul style="list-style-type: none"> <li>✓ Added new content to Access Board website that summaries all ABA cases over past three years (FYs 2018 – 2020) that resulted in corrective action</li> </ul>
<p>Objective 3.3: Improve the efficiency of the complaint resolution process.</p>	<ul style="list-style-type: none"> <li>✓ Implemented improvements to “back-end” of Case Tracking System (CTS) used by ABA enforcement staff to process complaints, document investigations, and maintain case files</li> <li>✓ About 33% of ABA cases closed this year (55/167 cases) resulted in the federal agency (or other facility owner/leaseholder) taking corrective action to remedy accessibility barriers following our investigation</li> </ul>



**Strategic Goal #4: Expand awareness of the Access Board’s functions and objectives**

Objectives	Highlights (FY 2020)
Objective 4.1: Engage other organizations and pursue partnerships to promote the Access Board’s work.	<ul style="list-style-type: none"> <li>✓ Held five Board meetings that public could attend in-person or virtually</li> <li>✓ Board members met with several research institutions and advocacy organizations to collaborate and advance the agency’s programs and services</li> <li>✓ Access Board staff were featured speakers or panelists at numerous conferences, forums, and public events throughout the year</li> </ul>
Objective 4.2: Promote accessibility throughout all segments of society, including holding events in various locations across the country.	<ul style="list-style-type: none"> <li>✓ Held virtual ADA 30<sup>th</sup> anniversary event that drew nearly 1,000 online participants</li> <li>✓ Initiated “refresh” of Access Board website (expected roll-out: early FY 2021)</li> <li>✓ Used e-newsletter (36,000 subscribers) and social media channels (Twitter, YouTube) to promote awareness of the agency’s programs and events</li> </ul>

**Financial Highlights**

The Access Board’s financial statements summarize the financial activity and position of the agency in FY 2020. In Part Three of this report, we provide a complete copy of the final report of the agency’s independent auditor for FY 2020, along with its accompanying financial statements, notes on financial statements, and other required supplementary information. Below, we briefly summarize the Access Board’s FY 2020 financial statements.

**Balance Sheet**

**Assets**

At the end of Fiscal Year 2020, the Board’s assets were \$4.1 million, which represents an \$0.4 million increase from the end of FY 2019. The Access Board’s largest asset – Fund Balance with Treasury – increased due to a modest increase in the agency’s annual appropriation.

**Liabilities**

The Board’s liabilities were \$0.9 million as of September 30, 2020. This amount reflects an increase of \$0.1 million compared to the end of FY 2019. In FY 2020, Accounts Payable showed an increase due to the timing of invoiced and goods received but not yet invoiced.

**Statement of Net Position**

At the close of Fiscal Year 2020, the Access Board’s net position – which is the difference between total assets and total liabilities – was \$3.2 million. This amount represents an increase of \$0.3 million compared to the FY 2019 year-end balance. This increase is primarily due to a change in agency spending patterns this year.

**Statement of Net Cost**

The Statement of Net Cost reports the cost of the agency conducting mission-related work during the reporting period. At the close of FY 2020, the Access Board’s net cost was \$9 million, which amounts to an increase of



\$0.7 million increase of relative to the FY 2019 year-end balance. This increase is primarily due to a change in spending patterns arising from the agency's modestly increased annual appropriation for FY 2020.

### ***Statement of Changes in Net Position***

The Access Board's net position at the close of FY 2020 was \$3.2 million – an increase of \$0.3 million compared to FY 2019. This increase is primarily due to a change in FY 2020 spending patterns.

### ***Statement of Budgetary Resources***

The Statement of Budgetary Resources shows the Access Board's budget authority for FY 2020, along with the status of those resources at the close of the fiscal year. For FY 2020, the Access Board had \$9.9 million in total budgetary resources for FY 2020, which was comprised of direct appropriations and unobligated balance available from the prior fiscal year. During this fiscal year, \$9 million was obligated for program and administrative functions; \$0.8 million was unobligated from prior years. Net outlays in FY 2020 amounted to \$7.5 million. The largest contributor to the increase in budgetary resources this year was the agency's modest increase in its annual appropriation.

### ***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 by, among other things, demonstrating responsible stewardship over assets and resources, helping ensure high-quality and responsible leadership, allowing for effective delivery of services to customers and maximizing desired program outcomes.

As a small, independent federal agency, we have found that it is both less costly and more effective to obtain various administrative services (e.g., financial management, human resources, procurement, travel, and EEO investigations) from federal shared service providers, as compared to developing these capabilities in-house capabilities. For financial management, the Access Board relies heavily on the systems, controls, and assurances provided by our shared service provider – BFS/ARC – to meet applicable legal requirements, including Office of Management and Budget (OMB) guidelines. In addition, we supplement BFS/ARC's controls with our own internal control processes to ensure the propriety of agency spending, as well as the validity of financial and performance data. Taken together, we believe 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***

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. 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 written assurance statement – that the agency's respective internal controls are (or are not) in compliance with applicable FMFIA requirements.

During FY 2020, the Access Board had several inter-agency agreements with other federal agencies for shared administrative services. We 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, PIV card administration, and web hosting), USDA's National Financial Center (payroll), 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 dependent on the controls, practices, and procedures employed by BFS/ARC and NFC. Each of these agencies 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 we receive quarterly SSAE 18 SOC 1 Type II Reports concerning the ongoing effectiveness of their system’s internal controls. Likewise, NFC annually provides its customers/stakeholders with a written statement of assurance regarding the effectiveness of its financial reporting controls.

Moreover, the Access Board’s has implemented its own, internal controls and procedures to complement the measures employed by our shared service providers. For example, the Access Board Chief Financial Officer (CFO) reviews and reconciles financial reports from BFS/ARC quarterly to ensure that the agency’s obligations and disbursements have been properly recorded; as well, 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 Administration 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 our internal control systems.

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

A copy of the Access Board Chair’s FY 2020 assurance statement under FMFIA (Section 2) is located below on page 11 of this report. This statement is based on various sources, including: management’s knowledge gained from the daily operation of agency programs and reviews; reports and other data provided by the agency’s shared service providers (primarily, financial reports from BFS/ARC); and, the independent auditor’s final report for FY 2020 and accompanying financial statements.

### ***Financial Statement Audit***

Under the Accountability of Tax Dollars Act of 2002 (codified at 31 U.S.C. § 3515), most small federal agencies (i.e., “non-CFO” agencies) – including the Access Board – are required to have their financial statements audited annually. Such audits concern not only agency finances, but also review of the adequacy of control systems. A complete copy of our independent auditor’s FY 2020 final report is reproduced in Part Three of this report.

### ***Payment Integrity Information Act of 2019***

The Payment Integrity Information Act of 2019 (PIIA) was enacted into law in spring 2020. The PPIA replaced the prior statutory regime concerning federal agency obligations to prevent, identify, and annually report on, improper payments (e.g., payment of incorrect amount, duplicate payment). Departing from its statutory predecessors, the PPIA establishes a monetary threshold for “significance” determinations, requires agencies to post improper payment reports on their respective websites, tasks OMB with developing PPIA guidance for agencies, and also requires OMB to create a centralized website for agencies’ improper payment reports concerning OMB-designated “high-priority” programs.

Because OMB has not yet issued guidance regarding PPIA implementation, the contours of agencies’ reporting and/or assurance obligations remain unknown. Nonetheless, the Access Board can definitively state that, based on the PPIA’s statutory definition of “significance,” the agency had no programs/activities at significant risk of improper payments in FY 2020. Nor did the agency make any improper payments in FY 2020 – regardless of

“significance” level – according to the independent auditor’s final report and our own reviews. In making this statement, we have relied on records and performance metrics produced by our financial services provider, BFS/ARC.

### ***Debt Collection Improvement Act of 1996***

The Debt Collection Improvement Act of 1996 (DCIA) prescribes standards for carrying out federal agency collection actions and referring uncollectible debts to the proper federal agency for collection and litigation. The DCIA has no material effect on our agency because we operate with virtually no delinquent debt.

In 2014, the DCIA was amended by the Digital Accountability and Transparency Act of 2014 (DATA Act) to require that debts outstanding for more than 120 days be transferred to the Treasury Department for collection under the Treasury Offset Program. We currently have one debt being serviced by the Treasury Department.

### ***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 on tardy payments, and take cash discounts when economically justified. In FY 2020, the Access Board maintained a 100% on-time payment rate and incurred no interest penalties. We will work to maintain 100 % on-time vendor payments in future fiscal years.

### ***DATA Act***

In addition to revising the requirements for transfer of delinquent debts, the Digital Accountability and Transparency Act of 2014 – which is commonly referred to as the DATA Act – also amended requirements with regard to agencies’ obligation to post financial data on the government-wide website, “USASpending.gov.”

The Access Board’s shared service provider (BFS/ARC) has implemented software that enables us to comply with DATA Act requirements. In FY 2020, we were compliant with applicable DATA Act requirements and timely submitted all certifications.

### ***Anti-Deficiency Act***

The Anti-Deficiency Act prohibits federal employees from obligating funds that are not available under an existing appropriation and from volunteering their services to the federal government. The Access Board had no anti-deficiency violations in FY 2020. 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 Modernization Act of 2014 requires agencies to ensure adequate security protections for federal information technology (IT) systems and networks. The Access Board continues to make improvements to internal controls for the agency’s IT systems and networks through new or improved agency policies and procedures, along with an emphasis on employee training. As part of this effort, we are working toward the receipt of an “Authority to Operate” (ATO) under FISMA for our General Support System. We have been working with an external auditor to assess the effectiveness and efficiency of internal controls and policies, and compliance with applicable federal authorities in accordance with NIST SP 800-53, *Security and Privacy Controls for Federal Information Systems and Organizations* (Revision 4 Jan. 2014). We anticipate receiving ATO certification for our GSS early in FY 2021. Ongoing maintenance and testing will be required to keep our ATO active. In addition, further implementation measures will be needed to meet the new requirements in newly released NIST SP 800-53, Revision 5, which, among other things, incorporates additional provisions related to information privacy.

## ***Performance Data Verification***

The Access Board requires accurate performance data to assess agency progress towards its strategic goals and make good management and program decisions. The performance data reflected in Part Two of this report 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. For example, the performance data concerning technical assistance inquiries (see pages 19-20) comes from information collected on an electronic form this is completed by each accessibility specialist after she or he responds to an inquiry, whether by phone or email. Metrics for the Access Board website (see pages 19-20) are drawn directly from the federal government's Digital Analytics Program (DAP), in which the agency participates, using Google's Analytics360 platform. Lastly, all ABA cases-related data (see pages 21-22) were compiled from the agency's cloud-based Complaint Tracking System (CTS), which is the official repository for all active ABA case records. Enforcement program staff use CTS regularly – if not daily – as they process, investigate, monitor, and close ABA complaints.

## **Management Assurance Statement**



### **ANNUAL FMFIA STATEMENT OF ASSURANCE**

Access Board management is responsible for establishing and maintaining effective internal controls that meet the objectives of section 2 of the Federal Managers' Financial Integrity Act of 1982 (FMFIA). In accordance with OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*, the Access Board conducted its annual assessment of the effectiveness of internal controls. Based on the results of this assessment, the Access Board can provide reasonable assurance that, as of September 30, 2020, its internal control over operations, reporting, and compliance were operating effectively.

In addition, the Access Board conducted an assessment of the effectiveness of internal control over financial reporting, which includes safeguarding of assets and compliance with applicable laws and regulations, in accordance with the requirements of Appendix A of OMB Circular A-123. Based on the results of this evaluation, the Access Board can provide reasonable assurance that, as of September 30, 2020, its internal control over financial reporting was operating effectively with no material weaknesses found in the design or operation of the internal control over financial reporting.

A handwritten signature in blue ink that reads "Lance Robertson" followed by a horizontal line.

Lance Robertson  
Chair  
United States Access Board  
November 12, 2020

## ***Limitations on Financial Statements***

The principal financial statements have been prepared to report the financial position and results of our 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 are presented in 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.

---

# Part Two: Performance Report

---

## ***Performance Goals, Objectives, and Results***

The Access Board's current strategic plan, which covers FYs 2018 - 2022, provides the foundation for agency planning and resource allocation. Embracing a vision of "advancing accessibility and inclusion for all," this plan establishes four goals, each of which, in turn, is accompanied by two or more objectives. The agency's four strategic goals are:

- **Goal 1:** Establish state-of-the-art accessibility standards and guidelines.
- **Goal 2:** Provide training and technical assistance on accessibility.
- **Goal 3:** Increase Architectural Barriers Act awareness and compliance.
- **Goal 4:** Expand awareness of the Access Board's functions and objectives.

This part highlights some of the Access Board's significant accomplishments in FY 2020. These highlights document our progress toward achievement of these four goals and careful stewardship of federal monies. We trust this performance information will provide the President, Congress, and the public with a better understanding of the agency's work, as we strive to promote a more accessible and inclusive America.

### ***Goal #1: Establish state-of-the-art accessibility standards and guidelines***

The first strategic goal is supported by four objectives, which are:

- **Objective 1.1:** Maximize public participation and stakeholder collaboration in the development of standards and guidelines;
- **Objective 1.2:** Anticipate and respond to emerging barriers to accessibility in a changing environment;
- **Objective 1.3:** Develop and maintain accessibility standards and guidelines and keep them up to date; and
- **Objective 1.4:** Promote accessibility through coordination with standards and codes organizations and harmonization of accessibility requirements.

### ***Background:***

With regard to rulemaking, Congress has – to date – tasked the Access Board with developing and maintaining accessibility criteria for the built environment, transportation vehicles, information and communication technology (ICT), telecommunications equipment, medical diagnostic equipment, and outdoor recreational areas. In general, the agency 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 Americans with Disabilities Act (ADA), the Departments of Justice and Transportation are obliged to use our ADA Accessibility Guidelines as the baseline for their implementing regulations respectively addressing public accommodations and transportation vehicles. However, until these departments promulgate these final regulations, our ADA Accessibility Guidelines are not legally enforceable. By contrast, under section 508 of the Rehabilitation Act (codified at 29 U.S.C. § 794d), the Access Board is charged with issuing technical and performance standards for the accessibility of information and communication technology (ICT) that federal agencies develop, procure, maintain, or use and these standards are enforceable upon promulgation by the Board.



Additionally, Objective 1.4 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 are able to bring to bear the Access Board's expertise and perspective to the ongoing process of developing and maintaining accessibility-related model codes and standards. We believe such efforts enhance our credibility as a knowledgeable source of information regarding technical aspects of accessibility. Moreover, working cooperatively with codes organizations and SDOs brings a greater likelihood of harmonization between private codes/standards and federal accessibility requirements.

## ***Summary of Key Accomplishments in FY 2020:***

### ***Update of Existing ADA Accessibility Guidelines for Rail Vehicles***

The Access Board's existing accessibility guidelines for ADA-covered rail vehicles (e.g., subway, commuter rail, inter-city rail vehicles) were issued in 1991 and have not been subsequently modified or updated. These guidelines are thus in need of a "refresh" to keep pace with newer technologies, changes in rail vehicle design, and incorporate more recently developed national and international consensus standards.

In February 2020, we published an Advance Notice of Proposed Rulemaking (ANPRM) to initiate the regulatory process for potentially updating our accessibility guidelines for rail vehicles. This notice served several purposes. First, this notice informed the public that we were considering updates to our existing guidelines. Secondly, we noted our potential reliance on recommendations from the Access-Board sponsored Rail Vehicles Access Advisory Committee for proposed, updated accessibility requirements and sought feedback on this approach, including potential impacts on vehicle design, operations, and costs. Lastly, we also sought information on economic data concerning costs and/or benefits of accessible rail vehicles, as well as emerging designs or technologies that improve rail vehicle accessibility.

The public comment period on the Rail Vehicle ANPRM closed in mid-July 2020. We received over 200 public comments in response to this notice. As the fiscal year ends, we are in the process of evaluating and analyzing these comments. We will use information provided by commenters to help frame a future proposed rule.

### ***Advisory Guidelines for Onboard Wheelchairs***

The Access Board is developing voluntary, advisory guidelines for aircraft onboard wheelchairs (OBWAG) used on commercial passenger aircraft to aid the Department of Transportation (DOT) in the department's separate regulatory initiative to improve access to air travel. DOT, as part of a negotiated rulemaking process, plans to supplement its regulations implementing the Air Carrier Access Act by specifying a performance standard calling for enhanced functionality of onboard wheelchairs relative to current requirements for such devices. (Commercial air carriers are currently required to provide onboard wheelchairs on all aircraft, which facilitate the transfer of passengers with disabilities to in-cabin bathrooms since personal wheelchairs cannot be used on these aircraft.) The Access Board's OBWAG will specify technical specifications (e.g., dimensions, features, and capabilities) for onboard wheelchairs. The Access Board expects its non-binding guidelines to serve as technical assistance for air carriers and manufacturers by providing an illustrative technical approach for onboard wheelchairs which, if followed, would provide assurance of compliance with DOT's forthcoming performance standard for onboard wheelchairs.

In FY 2020, the Access Board continued its efforts – which began in summer 2019 – aimed at development and publication of OBWAG. In mid-October 2019, the comment period closed on our "notice of invitation" for public comment on a draft set of advisory guidelines for onboard wheelchairs. (See 84 Fed. Reg. 43100). In this notice, the Board posed 46 questions about specific provisions in the draft guidelines, while also welcoming

input on other aspects of this document. (The Access Board also garnered public input on its draft advisory guidelines by holding a public hearing in mid-September 2019.)

Since the close of public comment on the draft advisory guidelines, our efforts have been mostly “behind the scenes” to evaluate public comments and better understand relevant technical issues. Access Board staff analyzed the 40 or so comments received in response to our call for public input on the draft OBWAG, with comments having been submitted by individuals, manufacturers, designers, airline associations, academics, and disability rights organizations. Relatedly, following the close of the public comment period in spring 2020 on DOT’s proposed rule concerning enhanced requirements for accessible lavatories and onboard wheelchairs on commercial aircraft, we reviewed the nearly 340 comments received by DOT to cull those relating to onboard wheelchairs. We will determine the appropriate next steps for OBWAG finalization after evaluating pertinent comments to DOT’s proposed rule (along with those received in response to our prior notice of invitation) and gathering additional technical information, as needed.

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

For over a decade, the Access Board has been working towards issuance of accessibility guidelines for public rights-of-way and shared use paths (SUPs), which we collectively refer to as “PROWAG”. When the Board issued accessibility guidelines for ABA- and ADA-covered buildings and facilities in 2004, those guidelines deferred establishment of accessibility criteria for facilities and elements unique to public rights-of-way – such as, on-street parking, intersections, pedestrian signals, crosswalks, and street furniture – for a separate, future PROWAG-specific rulemaking.

Since then, the Access Board has undertaken various efforts in support of the issuance of a final rule establishing accessibility guidelines for public rights-of-way and shared use paths. Among other things, the agency issued draft accessibility guidelines for public comment (2002 & 2005) and published a notice of proposed rulemaking for Public Rights-of-Way( 2011), an advance notice of proposed rulemaking for shared use paths ( 2011), and a supplemental notice of proposed rulemaking combining shared use paths into the public rights-of-way guidelines ( 2013).

In spring 2017, consistent with the deregulatory priorities of the Administration as expressed in Executive Order 13771, *Reducing Regulation and Controlling Regulatory Costs* (Jan. 2017), the PROWAG final rule was designated as a “long-term action” on the [Spring 2017 Unified Agenda of Federal Regulatory and Deregulatory Actions](#) and, subsequently, dropped from the agency’s regulatory agenda.

Although this rulemaking is formally set aside, in FY 2020, agency staff worked with experts at the Transportation Department’s Volpe Center to complete work on a contract that expired at the end of the year for preparatory work related to a final regulatory assessment for the PROWAG final rule. The Access Board remains committed to completing work on the PROWAG final rule – a rule that promises to improve access to streets, sidewalks, and other pedestrian facilities for millions of Americans with disabilities – when the rulemaking returns to our regulatory agenda.

### ***Board and Staff Participation in Development of Voluntary Consensus Standards***

Under the Help America Vote Act of 2002 (HAVA), the Access Board has two statutory representatives on both the Election Assistance Commission’s 35-member Board of Advisors, which advises the EAC, and the 15-member Technical Guidelines Development Committee (TGDC), which assists EAC in the development of voluntary voting system guidelines. These voting system guidelines provide a set of voluntary specifications for voting systems that may be used by states/localities to assess whether their respective voting systems meet basic HAVA-specified standards for system functionality, accessibility, and security.

Two Access Board Public Members have, in recent years, represented the agency on these two EAC bodies. In FY 2020, the Access Board – through their efforts – continued to aid in the development of updates to the

existing voluntary voting guidelines, a project dubbed “VVSG 2.0.” In February 2020, after several years’ work, the TGDC published its “Recommendations for Requirements for the Voluntary Voting System Guidelines 2.0.” In March 2020, EAC opened a 90-day public comment period on the TGDC’s requirements recommendations. EAC also held three virtual public hearings to facilitate public understanding and feedback on the TGDC-recommended requirements. The Access Board’s two TGDC representatives not only joined these public hearings but also, at the May 2020 hearing, one Board member served as one of the speakers on a panel presentation on “Accessibility, Security, and VVSG 2.0.”

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 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 2020, staff served on, or worked with, the following model code groups, SDOs, and research cooperatives:

- American Society of Mechanical Engineers (ASME) A18 Platform Lift and Stairway Chair Lift Committee;
- 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 (ASC A117);
- National Committee on Uniform Traffic Control Devices;
- National Cooperative Highway Research Panel (sponsored by the Transportation Research Board (TRB));
- Transportation Cooperative Research Panel (sponsored by TRB);
- Rehabilitation Engineering and Assistive Technology Society of North America (RESNA) Standards Committee on Cognitive Accessibility (CA);
- 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 - Accessibility Guidelines Working Group (AG WG).

Access Board managers and staff also participated in several inter-agency committees and working groups that foster inter-agency cooperation on accessibility-related issues. Among other things, in FY 2020, the Access Board Executive Director represented the agency on the National Institute of Standards and Technology-sponsored Interagency Committee on Standards Policy (ICSP). The ICSP provides a forum for coordination of federal standards policies and promotion of standardization activities; this interagency committee reports to the Secretary of Commerce through the NIST Director. Agency leadership (generally, the Executive Director) represents the agency on the Disability Policy Interagency Working Group (DPG). Meeting monthly, the DPG serves as a collaborative forum for agencies (or components) with similar disability-related missions to share information and best practices and establish new partnerships. Access Board technical staff also served on, and were actively involved with, the technically oriented Chief Information Officers Council’s Accessibility Community of Practice and the Federal Communication Commission’s Disability Advisory Committee (ex officio member).

### ***Other Initiatives***

In addition to the regulatory initiatives and ongoing standards-development work described above, the Access Board also pursued several other projects in FY 2020, which, though not falling neatly within a particular goal-related category, nonetheless broadly supported the agency's overall mission of advancing accessibility and inclusion for all Americans. Several of these other initiatives are highlighted below.

First, the Access Board provided significant support to the Federal Acquisition Regulatory Council (FAR Council) – by way of assistance on technical and cost-benefit matters related to the Access Board's Revised 508 Standards (which were published in January 2017) – as the council works to update its Federal Acquisition Regulation (FAR) to incorporate these revised standards, as the Rehabilitation Act requires. The FAR Council published a notice of proposed rulemaking in April 2020 and expects to publish a final rule in FY 2021.

Second, Access Board staff are planning a series of (virtual) public forums to promote accessibility in the design of autonomous vehicles (AVs) in partnership with other federal agencies. We anticipate these AV accessibility forums will be held in the first part of FY 2021.

Lastly, the Access Board has continued its efforts on a congressionally-mandated research study concerning onboard wheelchair securement systems. In the FAA Reauthorization Act of 2018, Congress tasked the Access Board – in consultation with the Department of Transportation (DOT) and other stakeholders – with conducting a study assessing the technical feasibility of, and operational issues that would be posed by, passengers who use wheelchairs using their own mobility devices (properly secured) onboard commercial aircraft in lieu of airline-provided fixed seating. The Access Board is required to complete this feasibility study and report to Congress on its results by October 2021 (i.e., one year after commencing study).

Considering the complex aeronautical and engineering issues at play when evaluating the feasibility of in-cabin wheelchair securement systems, the Access Board partnered with the Transportation Research Board (TRB) in early October 2019 to conduct this feasibility study. TRB, which is a program unit of the National Academies of Sciences, Engineering, and Medicine, is highly regarded within the transportation research community for its technical expertise and provision of objective, non-partisan, research.

In early 2020, TRB convened a 12-member study committee to carry out the feasibility study, with the committee comprised of experts with a variety of professional disciplines, backgrounds, and interests to ensure a balance of perspectives. From February 2020 through the end of the fiscal year, the study committee held six meetings, three of which were public sessions where the committee heard testimony from a wide range of experts and private stakeholders, including: disability advocates; aircraft manufacturers; airline industry groups; wheelchair designers and manufacturers; accessible transportation consultants; academicians; flight attendants and contract service providers. In addition, both the Access Board and FAA have briefed the study committee on study related-issues falling within their respective agency missions.

Looking ahead, the study committee's remaining meetings in 2021 will be closed sessions to facilitate committee deliberation and report preparation. Publication of the final report is expected by late September 2021.

## ***Goal #2: Provide training and technical assistance on accessibility***

Our second strategic goal is supported by three objectives, which are

**Objective 2.1:** Promote and publicize the Board's training and technical assistance services to reach more customers.

**Objective 2.2:** Use multiple communications platforms to reach a broader audience.

**Objective 2.3:** Develop and update educational materials to promote understanding of and compliance with accessibility standards and guidelines.

## ***Background:***

The Board promotes accessible design through technical assistance to the public, published guidance, and education and training. We provide technical assistance to the public on our accessibility guidelines and standards, as well as other aspects of accessible design. Over the years, the agency has become known for its free, on-demand, and personalized technical assistance, which is provided through our Office of Technical and Information Services (OTIS). We respond to thousands of technical assistance inquiries each year, which we receive by phone, email, and facsimile. In recent years, our website ([www.access-board.gov](http://www.access-board.gov)) has also become a go-to resource. Users of our website can, among other things, view our accessibility guidelines and standards, review an online guide to the ADA standards (which includes downloadable animations illustrating the rationale behind the guidelines and standards showing how accessible features are used by individuals with disabilities), and downloadable versions of our published materials. Collectively, our technical assistance services play a critical role in assisting professionals, governmental jurisdictions, and others understand and apply accessible design requirements.

## ***Summary of Key Accomplishments in FY 2020:***

### ***Agency-Sponsored Trainings***

In FY 2020, the Access Board sponsored or conducted 48 webinars and 22 in-person trainings. Collectively, these trainings had 17,115 participants. Despite the impact of the pandemic, this figure represents a 20% increase in training participants compared to last fiscal last year due to our successful transition to distance learning and remote training.

This year we continued with the two successful webinar series which we have been presenting for the past few years. Both webinar series are provided free of charge and allow participants to join live or view on-demand via archived recordings posted on the web.

The first webinar series addressed accessible design relating to the built environment. Most sessions focused on our ADA and ABA Accessibility Standards and a year-long chapter-by-chapter review of common sources of confusion. These sessions were offered monthly, in cooperation with the National Network of ADA Centers. Continuing education credits (CEUs) were available to participants, if desired. Overall, in FY 2020, over 6,400 people attended the sessions in this webinar series.

The second webinar series – which addressed Section 508 best practices – was offered in conjunction with the Chief Information Officers Council Accessibility Community of Practice (CIO ACoP). This series aims to ensure that federal agencies have the knowledge needed to meet their obligations under Section 508 regarding the accessibility of federal websites and other electronic materials. Sessions were offered bi-monthly, with each session running 90 minutes. Topics covered included the accessibility of social media, electronic documents, and virtual meeting platforms, among others. Overall, this this webinar series logged about 3,300 attendees in FY 2020.

### ***Technical Assistance***

As in prior years, our technical assistance services proved to be one of the agency's signature services. In FY 2020, we handled about 5,300 technical assistance (or "TA") inquiries. By type, roughly 56% of these requests were submitted by email, while the remaining 44 % came by phone. (We did not receive any TA inquiries by facsimile.)

Moreover, we experienced no pandemic-related disruption to our technical assistance services, having, earlier in the year, enhanced our TA help line interface to permit remote log-in by accessibility specialists who staff our toll-free TA helpline. At the same time, we also enhanced our helpline phone by expanding its hours (from four



to five days per week) and adding a phone feature that allowed callers to leave call-back messages during non-business hours (including weekends and holidays).

This year, we also undertook several projects to improve our technical assistance program, with the crown jewel being the development of a computer-based “knowledge management system” (KMS). Created in-house, the KMS serves as a central, internal resource for our accessibility specialists when responding to technical assistance requests relating to our guidelines and standards. 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 (such as, for example, development of educational materials). We expect this critical tool to pay great dividends by enhancing the clarity and consistency of the technical assistance we provide to the public daily.

At the outset of the fiscal year, we also implemented a process whereby accessibility specialists fielding technical assistance inquiries complete a web-based form after each inquiry that captures essential details, including how submitted (e.g., phone, email), subject matter, and level of complexity. With this TA data, we can more readily conduct program analyses and identify common sources of confusion that could be addressed, for example, in educational materials or webinar sessions.

The Access Board’s website also serves a key role in furtherance of our educational mission. Our website houses an array of agency-developed resources and guidance materials. Our popular online “Guide to the ADA Standards” – which features animations and technical bulletins that explain and illustrate the requirements in these standards and address common questions – continues to grow, as we complete work on a chapter-by-chapter basis. Previously, we posted Chapters 1 through 5. This year, we posted bulletins on Chapter 6, which address toilet rooms, bathing facilities, and drinking fountains. Among other things, these three new sections (which collectively total 90 pages) explain relevant provisions in the ADA Standards, answer frequently asked questions, and clarify common sources of confusion. As a testament to the popularity of the technical assistance materials posted on the Access Board website, these pages collectively had slightly more than 2.9 million page views in FY 2020, which represents about 80 % of the total website page views on the Board’s website.

The Access Board also continued to employ other communication strategies to promote and publicize our technical assistance and training services to a broad audience. We use an email subscription system to promote awareness of the work of the Board. Currently, the Board reaches almost 36,000 subscribers through this system and is able to provide them with Board news, including its bimonthly e-newsletter, “Access Currents.” The Board also has a Twitter handle (@AccessBoard) with almost 1,800 followers and a [YouTube channel](#) that features videos on the work of the Board and copies of its animations on accessibility.

### ***Goal #3: Increase Architectural Barriers Act awareness and compliance***

Our third strategic goal is supported by three objectives, which are

**Objective 3.1:** Proactively promote compliance through outreach to federal agencies and design professionals;

**Objective 3.2:** Educate the public about rights under the ABA and the complaint process; and

**Objective 3.3:** Improve the efficiency of the complaint resolution process.

#### ***Background:***

The Access Board is the only federal agency designated by Congress to enforce the Architectural Barriers Act (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. Our ABA enforcement program processes and investigates complaints, and, when violations are found, works

with the appropriate federal agency or facility owner/lease holder to remedy these barriers. In any given year, we receive ABA complaints concerning a wide range of federal buildings and facilities, such as office buildings, service centers, post offices, national parks, military facilities, 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. We have cultivated productive working relationships with senior leaders at our sister federal agencies, particularly those that own/manage federal properties or see frequent ABA complaints. We also meet regularly (i.e., quarterly or more frequently) with headquarters officials at the General Services Administration to review the status of pending ABA cases and progress on planned remedial measures, as applicable.

Such partnerships with our sister agencies are instrumental in the sustained success of our enforcement program. Indeed, for at least the past decade, we have been able to work cooperatively with federal agencies (or other entities) to remedy accessibility barriers that violate the ABA without having to litigate the matter through formal enforcement proceedings. On occasion, we also succeed in convincing facility owners/lease holders to take corrective action even when the building or facility at issue is *not* covered by the ABA or, while covered and technically ABA-compliant, nonetheless, consistent with accessibility best practices, warrants modifications.

### **Summary of Key Accomplishments in FY 2020:**

#### **ABA Cases**

During FY 2020, the Access Board received 140 new ABA complaints and closed 167 pending complaints. The total number of ABA complaints filed this year represented a 17% drop relative to complaints filed in the prior fiscal year (FY 2019). Anecdotally, we believe this decrease in ABA complaint filings is most likely pandemic-related in the sense that, since mid-March 2020, many Americans have been staying home more than they normally would be and, thus, federal facilities, such as post offices and national parks, are being visited less frequently and therefore and less violations are being reported.

Presented below in Table 1 are ABA caseload statistics for FY 2020, as well as comparative data for FYs 2018 and 2019. (**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 2018 – 2020)**

ABA Cases	FY 2018	FY 2019	FY 2020
Complaints Pending (start of fiscal year)	82	98	104
Complaints Received	149	168	140
Complaints Closed (end of fiscal year)	133	162	167

Of the 167 ABA cases closed this year, about 33% (55 cases) were closed after the federal agency (or other facility owner/leaseholder) took corrective action to remedy building elements or features determined by our investigative findings to be ABA violations under the applicable accessibility standard. This figure represents a 15% increase compared to cases closed in the prior fiscal year (FY 2019) following corrective action.

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:** We successfully resolved 10 ABA complaints against the Departments of Defense and Veterans Affairs, including long-pending cases relating to: Naval Air



Station Jacksonville; Kilauea Military Camp (a U.S. Armed Forces Morale, Welfare, and Recreation center in Volcano, Hawaii); and the Richard Roudebush VA Medical Center in Indianapolis, Indiana;

- **Post Offices:** We successfully resolved 37 ABA complaints relating to U.S. Postal Service facilities, with major remedial work completed for post offices Ruther Glen, Virginia; Anchorage, Alaska; Redlands, California; New York City, New York; Cincinnati, Ohio; Lockhart, Texas; and Southaven, Mississippi; and
- **Other ABA-Covered Facilities:** We also successfully resolved 8 other ABA complaints relating to various other ABA-covered facilities. Notable here were the accessibility fixes made by the New York City Department of Parks and Recreation (NYC-DPR) on the boardwalk in Far Rockaway, New York. The boardwalk had been rebuilt following Superstorm Sandy using federal grant funds but lacked accessible means of accessing the boardwalk in two locations. In FY 2020, NYC-DPR corrected this ABA violation by installing access ramps at two different locations on the boardwalk.

The balance of ABA cases closed this year – or 67% – were concluded for a range of technical or administrative reasons. Most were referred to other federal agencies for investigation because we lacked ABA jurisdiction over the matters raised in the complaint. In FY 2020, we referred complaints to the Equal Employment Opportunity Commission (employment discrimination-related complaints), as well as the Departments of Transportation (complaints relating to facilities ADA-covered transportation facilities or matters arising under the Air Career Access Act), Justice (complaints related to ADA-covered state or local facilities or public accommodations), and Housing and Urban Development (claims relating to apartment buildings covered by the Fair Housing Act).

Notably, case closures for administrative reasons significantly increased in FY 2020, rising 81% relative to last fiscal year. Administrative closures of ABA complaints occur for a variety of reasons ranging from unintelligibility or “spam” filings to complaints that provide insufficient information to discern the nature of the allegations and enforcement staff do not lack contact information for the complainant to gather additional/clarifying information. This year, the bulk of our administrative closures resulted from complaints that raised pandemic-related matters clearly falling outside our ABA jurisdiction – such as, filers who sought assistance with stimulus checks or raised objections to public health orders issued by states or local governments. Still others provided only pandemic-related conspiracy theories or political commentary.

Table 2 below provides data for ABA cases closed in FY 2020 concerning reasons for case closure, which, as noted above, included everything from closures after the facility owner/leaseholder removed accessibility barriers to closures for sundry administrative reasons.

**Table 2: Reasons for ABA Case Closures (FY 2020)**

Reasons for ABA Case Closure	# Cases	% of All Closed Cases (FY 2020)
Corrective action taken/accessibility barriers addressed	55	33
No ABA jurisdiction	7	4
Investigation found no ABA violation	15	9
Waiver/modification issued by standard-setting agency	0	0
Referral to another federal agency	43	26
Administrative closure	47	28
<b>Totals</b>	<b>167</b>	<b>100%</b>

Table 3 below provides similar case closure data about the bases for ABA cases closures, but from a longitudinal perspective for FYs 2018 – 2020.

**Table 3: Reasons for ABA Case Closures (FYs 2018 – 2020)**

Basis for ABA Case Closure	FY 2018	FY 2019	FY 2020
Corrective action taken (accessibility barriers addressed)	43	48	55
No ABA jurisdiction	7	2	7
Investigation found no ABA violation	18	16	15
Waiver/modification issued by standard-setting agency	0	0	0
Referral to another federal agency	48	70	43
Administrative closure	17	26	47

### ***Upgrades to our ABA Complaint Tracking System***

In FY 2020, we undertook a project to make needed updates to the “back-end” of our cloud-based Complaint Tracking System (CTS) and worked closely with our contractor to implement those changes as part of a platform-wide system upgrade. The updated CTS back-end launched in August 2020, and we look forward to the benefits from these updates over the next fiscal year, while also continuously seeking other ways to optimize system performance, further expedite complaint handling, and improve program analytics.

### ***Other Initiatives***

In October 2018, the National Council on Disability (NCD) issued a report titled, “Has the Promise Been Kept? Federal Enforcement of Disability Rights Laws.” The report made programmatic recommendations to the Equal Employment Opportunity Commission, Department of Labor, and the Access Board. Several recommendations focused on the Board’s ABA enforcement program. In response to one of NCD’s recommendations, we made a point this year of publicizing results from our ABA enforcement program more widely through the agency’s bi-monthly e-newsletter (about 36,000 subscribers), social media, and press releases. We have also posted new content on the Access Board website that provides information about each ABA complaint closed in the past three fiscal years (FYs 2018 – 2020) that resulted in removal of accessibility barriers. These steps, we believe, will lead to greater public awareness of the Access Board and its ABA enforcement activities. We continue to evaluate other NCD’s other recommendations and will continue to work to incorporate them to the extent feasible into our program going forward.

The Access Board promulgated an update to the ABA Accessibility Standards (ABAAS) in 2004, which, as noted above, do not have force of law until adopted by the ABA standard-setting agencies. Of the four ABA standard-setting agencies, only the Department of Housing and Urban Development (HUD) has yet to adopt ABAAS. As a result, HUD still uses an older, circa 1980s, accessibility standard – the Uniform Federal Accessibility Standards (UFAS) – as the basis for evaluating housing accessibility under the ABA and Rehabilitation Act of 1973. In FY 2021, we hope to launch high-level talks with HUD leadership to encourage the Department to finally adopt the newer ABAAS.

In the upcoming fiscal year, we also aim to produce videos on the ABA enforcement program and complaint filing procedures and plan to post them on the Access Board website and/or YouTube channel, once completed.

## **Goal #4: Expand awareness of the Access Board's functions and objectives**

Our fourth and final strategic goal is supported by two objectives, which are

- **Objective 4.1:** Engage other organizations and pursue partnerships to promote the Access Board's work; and
- **Objective 4.2:** Promote accessibility throughout all segments of society, including holding events in various locations across the country.

### **Background:**

Under the agency's bylaws, the Access Board holds five "regular" (i.e., business) Board meetings and one Board-sponsored public event each year. In recent years, the five business meetings have been held in-person at the Access Board's office in Washington, DC, while the sixth, public event is held outside the Washington, DC metropolitan area. Most often, Board meetings are held over 2-3 days, which includes both informal (closed) sessions and formal (public) sessions.

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 speaking engagements, meetings with international delegations and organizations, and social media campaigns.

### **Summary of Key Accomplishments in FY 2020:**

In FY 2020, the Board held its regular slate of five business meetings. However, due to the pandemic, only three of these meetings were held in-person in Washington, D.C. (November 2019, January 2020 and March 2020), with the other two meetings being conducted remotely (July 2020 and September 2020). All formal sessions at these Board meetings were open to the public through personal attendance (in-person meetings only) or live web stream. Archival video recordings of public Board meetings are also posted on the Access Board website.

When the Board meets in-town, we typically reach out to outside entities – such as, trade associations, non-profit organizations, academic research centers, disability rights organizations, and other federal agencies – to help build partnerships, keep abreast of innovations in accessible design or technologies, and get the word out about our services. This year, in conjunction with its business meetings, the Board met with representatives from the National Council on Disability, Gallaudet University, the National Academies' Transportation Research Board, the University of Maryland's Trace Research & Development Center, and Accessible Design for the Blind. In addition, the Board also received presentations from companies involved in developing products and technologies to promote accessibility, including an accessible interface for kiosks, autonomous vehicle transit systems, and a navigation app that uses real-time data-driven maps to alert pedestrians with vision impairments of sidewalk obstructions and hazards.

The Board's annual out-of-town meeting also serves as an opportunity for the Board to learn about innovative designs, projects, or technologies in other places around the country and advance the agency's mission. And this year would have been no exception, but for the pandemic. We had long-planned to hold an out-of-town Board meeting in Philadelphia, PA in May 2020, at which, in addition to a public town hall, arrangements had been made for several site visits with local organizations and companies to learn more about their approaches to access and inclusiveness for people with disabilities (i.e., Comcast Accessibility Lab, Independence National Historical Park, KidZooU at the Philadelphia Zoo, the sensory suite at Lincoln Financial Field, and Inglis Innovation Center). Unfortunately, due to the pandemic, we had to cancel this out-of-town meeting, though we hope to hold a similar event next year.

In July 2020, the Board also hosted a virtual public event that celebrated the 30th anniversary of the signing of the Americans with Disabilities Act (ADA). This ADA 30<sup>th</sup> anniversary event featured panel discussions and a keynote presentation by Judy Heumann, a leader in the disability rights movement and lifelong advocate for people with disabilities, on the impacts and accomplishments of the ADA and the important role disability rights advocates played in its passage and implementation as a landmark civil rights law. The event also included the screening of a documentary film that provided a vivid picture of the world before the ADA, including widespread discrimination of people with disabilities and early achievements of the disability rights movement. Rounding out the agenda was a presentation by Public Board Member and architect Karen Braitmayer who discussed how the ADA has spurred architecture and design to be more inclusive for everyone. Despite having to move this anniversary event to a virtual platform, it was a great success; the event drew plaudits and a large audience, with nearly 1,000 individuals attending the event virtually.

Access Board staff also pursued initiatives outside the context of Board meetings that served to promote the agency's mission and services. For example, agency staff were featured speakers or panelists at numerous conferences, forums, and other public events throughout the year. Agency staff gave presentations at the Federal Transit Administration's Office of Civil Rights annual retreat and the National State Administrators for the Deaf and Hard of Hearing meeting. On the international side, in cooperation with the Department of State's International Visitor Leadership Program, Access Board leadership and other staff met with delegations from around the world to spread the word about the agency and its mission, programs, and accessibility standards. In FY 2020, Access Board staff met with the Canadian Minister of Public Services and Procurement on the Accessible Canada Act and representatives from Japan, Poland, Ukraine, Bangladesh, India, Nepal, and Pakistan. We also spoke at a meeting of the European Economic and Social Committee and hosted a meeting of the International Disability and Development Consortium.

The Access Board's website ([www.access-board.gov](http://www.access-board.gov)) also serves as a leading resource on accessible design, guidance materials, and news about agency activities and events. Through this site, we provide public-facing updates on the work of the Board and agency initiatives in rulemaking, research, ABA enforcement, and other areas. The Board's guidelines and standards, published guidance, animations, and other resources, are also posted on our website. Overall, in FY 2020, our website logged about 1.1 million users and 3.5 million page views. We initiated a project to completely "refresh" of the agency's website this year that promises to improve its navigation and usability, especially for mobile devices. We are expecting to launch our revamped website in November 2020.

---

# Part Three: Financial Information

---

## *Independent Auditor's Report*



**BROWN & COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

### INDEPENDENT AUDITOR'S REPORT

United States Access Board  
Washington, D.C.

In our audits of the fiscal years 2020 and 2019 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, 2020, and 2019, are presented fairly, in all material respects, in accordance with 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 for fiscal year 2020 with provisions of applicable laws, regulations, contracts, and grant agreements we tested.

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

#### **Report on the Financial Statements**

In accordance with the provisions of 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, 2020 and 2019; 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.

We conducted our audits in accordance with U.S. generally accepted government auditing standards. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Management's Responsibility

USAB's 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 documents containing the audited financial statements and auditor's report, and ensuring the consistency of that information with the audited financial statements and the RSI; and (4) maintaining effective internal control over financial reporting, including the design, implementation, and maintenance of 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

Our responsibility is to express an opinion on these financial statements based on our audits. U.S. generally accepted government auditing standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. We are also responsible for applying certain limited procedures to RSI and other information included with the financial statements.

An audit of financial statements involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the auditor's assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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 the entity's internal control. Accordingly, we express no such opinion. An audit of financial statements also involves evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Our audits also included performing such other procedures as we considered necessary in the circumstances.

## Opinion on Financial Statements

In our opinion, USAB's financial statements present fairly, in all material respects, USAB's financial position as of September 30, 2020, and 2019, and its net cost of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

## Other Matters

### 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. Although the RSI is not a part of the financial statements, FASAB considers this information 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. We read the other information included with the financial statements in order to identify material inconsistencies, if any, with the audited financial statements. Our audit was conducted for the purpose of forming an opinion on USAB's financial statements. We did not audit and do not express an opinion or provide any assurance on the other information.

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

### Management's Responsibility

USAB's management is responsible for maintaining effective internal control over financial reporting, including the design, implementation, and maintenance of 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

In planning and performing our audit of USAB's financial statements as of and for the year ended September 30, 2020, in accordance with U.S. generally accepted government auditing standards, we considered the USAB's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, 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.



## Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described above, and was not designed to identify all deficiencies in internal control that might be material weaknesses and significant deficiencies 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 that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## 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 the 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 responsibility discussed below. We caution that noncompliance may occur and not be detected by these tests. We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards.

## Management's Responsibility

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

## Auditor's Responsibility

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 perform certain other limited procedures. Accordingly, we did not test compliance with all laws, regulations, contracts, and grant agreements applicable to USAB.

## 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 2020 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.

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

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 12, 2020

## Financial Statements

### Balance Sheet

UNITED STATES ACCESS BOARD  
BALANCE SHEET  
AS OF SEPTEMBER 20, 2020 & 2019  
(In Dollars)

#### Balance Sheet (FYs 2020 & 2019)

Assets and Liabilities	2020	2019
<b>Assets</b>		
<b>Intragovernmental:</b>		
Fund Balance With Treasury (Note 2)	\$3,932,248	\$2,331,461
Other (Note 5)	\$0	\$1,129,703
<b>Total Intragovernmental</b>	<b>\$3,932,248</b>	<b>\$3,461,164</b>
Accounts Receivable, Net (Note 3)	\$8	\$1,277
General Property, Plant, and Equipment, Net (Note 4)	\$207,963	\$263,494
<b>Total Assets</b>	<b>\$4,140,219</b>	<b>\$3,725,935</b>
<b>Liabilities</b>		
<b>Intragovernmental:</b>		
Accounts Payable	\$145,938	\$194,060
Other (Note 7)	\$58,463	\$49,171
<b>Total Intragovernmental</b>	<b>\$204,401</b>	<b>\$243,231</b>
Accounts Payable	\$187,021	\$71,936
Other (Note 7)	\$543,766	\$498,996
<b>Total Liabilities</b>	<b>\$935,188</b>	<b>\$814,163</b>
<b>Net Position:</b>		
Unexpended Appropriations - All Other Funds	\$3,369,055	\$2,972,478
Cumulative Results of Operations - All Other Funds	(\$164,024)	(\$60,706)
<b>Total Net Position</b>	<b>\$3,205,031</b>	<b>\$2,911,772</b>
<b>Total Liabilities and Net Position</b>	<b>\$4,140,219</b>	<b>\$3,725,935</b>

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

## Statement of Net Cost

**UNITED STATES ACCESS BOARD  
STATEMENT OF NET COSTS  
FOR THE FISCAL YEARS ENDED SEPTEMBER 20, 2020 & 2019  
(In Dollars)**

### Net Costs (FYs 2020 & 2019)

Costs	2020	2019
Gross Program Costs	\$9,031,502	\$8,347,016
Less: Earned Revenue	(\$8,318)	(\$11,406)
<b>Net Cost of Operations</b>	<b>\$9,023,184</b>	<b>\$8,335,610</b>

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

## Statement of Changes in Net Position

UNITED STATES ACCESS BOARD  
STATEMENT OF CHANGES IN NET POSITION  
FOR THE FISCAL YEARS ENDED SEPTEMBER 20, 2020 & 2019  
(In Dollars)

### Changes in Net Position (FYs 2020 & 2019)

Funding Sources	2020 Consolidated Total	2019 Consolidated Total
<b>Unexpended Appropriations:</b>		
Beginning Balances	\$2,972,478	\$2,956,304
<b>Budgetary Financing Sources:</b>		
Appropriations Received	\$9,200,000	\$8,400,000
Other Adjustments	(\$85,662)	(\$223,137)
Appropriations Used	(\$8,717,761)	(\$8,160,689)
<b>Total Budgetary Financing Sources</b>	<b>\$396,577</b>	<b>\$16,174</b>
<b>Total Unexpended Appropriations</b>	<b>\$3,369,055</b>	<b>\$2,972,478</b>
<b>Cumulative Results of Operations:</b>		
Beginning Balances	(\$60,706)	(\$128,944)
<b>Budgetary Financing Sources:</b>		
Appropriations Used	\$8,717,761	\$8,160,689
<b>Other Financing Sources (Non-Exchange):</b>		
Imputed Financing (Note 9)	\$202,105	\$243,159
<b>Total Financing Sources</b>	<b>\$8,919,866</b>	<b>\$8,403,848</b>
Net Cost of Operations	(\$9,023,184)	(\$8,335,610)
Net Change	(\$103,318)	\$68,238
<b>Cumulative Results of Operations</b>	<b>(\$164,024)</b>	<b>(\$60,706)</b>
<b>Net Position</b>	<b>\$3,205,031</b>	<b>\$2,911,772</b>

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

## Statement of Budgetary Resources

UNITED STATES ACCESS BOARD  
STATEMENT OF BUDGETARY RESOURCES  
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2020 & 2019  
(In Dollars)

### Budgetary Resources (FYs 2020 & 2019)

Budgetary Resources	2020	2019
<b>Budgetary Resources:</b>		
Unobligated balance from prior year budget authority, net (discretionary and mandatory)	\$754,023	\$651,886
Appropriations	\$9,200,000	\$8,400,000
Spending authority from offsetting collections	\$9,361	\$14,398
<b>Total Budgetary Resources</b>	<b>\$9,963,384</b>	<b>\$9,066,284</b>
<b>Status of Budgetary Resources:</b>		
New obligations and upward adjustments (total)	\$8,957,362	\$8,364,299
<b>Unobligated balance, end of year:</b>		
Apportioned, unexpired account	\$276,987	\$223,431
Expired unobligated balance, end of year	\$729,035	\$478,554
Unobligated balance, end of year (total)	\$1,006,022	\$701,985
<b>Total Budgetary Resources</b>	<b>\$9,963,384</b>	<b>\$9,066,284</b>
<b>Outlays, Net and Disbursements, Net:</b>		
<b>Agency outlays, net</b>	<b>\$7,513,551</b>	<b>\$8,587,365</b>

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

## ***Notes on Financial Statements***



### **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 Access Board now is a leading source of information on accessible design. The agency 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.

The 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.

The 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 the 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 the 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 the 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 the 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 compliance with legal requirements on the use of federal funds.

**D. Fund Balance with Treasury**

FBWT 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 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:

Description	Useful Life (years)
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 With the Public. Intragovernmental liabilities represent funds owed to another government agency. Liabilities with the Public 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, actuarial FECA (Federal Employees Compensation Act).

## **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**

The Access Board employees participate in either the CSRS or the FERS. The employees who participate in CSRS are beneficiaries of the agency's 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 information pertaining to the retirement plans covering its employees. on its financial statements. 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 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 2019 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, 2020 and 2019, respectively, are shown below.

#### Treasury Account Balances (End of Fiscal Year, FYs 2020 & 2019)

Status of Fund Balance with Treasury	2020	2019
Unobligated balance available	\$276,987	\$223,431
Unobligated balance unavailable	\$729,036	\$478,554
Obligated balance not yet disbursed	\$2,926,225	\$1,629,476
<b>Total</b>	<b>\$3,932,248</b>	<b>\$2,331,461</b>

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, 2020 and 2019, respectively, are shown below.

#### Account Receivables, Net (End of Fiscal Year, FYs 2020 & 2019)

Accounts Receivable	2020	2019
Intragovernmental	\$0	\$0
With the Public	\$8	\$1,277
<b>Total Accounts Receivable</b>	<b>\$8</b>	<b>\$1,277</b>

The accounts receivable is primarily made up of other receivable with the public for reimbursable work.

Historical experience has indicated that the majority of the receivables are collectible. There are no material uncollectible accounts as of September 30, 2020 and 2019.

#### NOTE 4. GENERAL PROPERTY, PLANT AND EQUIPMENT, NET

Schedule of General Property, Plant and Equipment, Net as of September 30, 2020, are shown below.

##### General Property, Plant and Equipment, Net (End of Fiscal Year, 2020)

Major Class	Acquisition Cost	Accumulated Amortization/ Depreciation	Net Book Value
Building	\$657,414	\$449,451	\$207,963
<b>Total</b>	<b>\$657,414</b>	<b>\$449,451</b>	<b>\$207,963</b>

Schedule of General Property, Plant and Equipment, Net as of September 30, 2019 are shown below.

##### Schedule of General Property, Plant and Equipment, Net (End of Fiscal Year, 2019)

Major Class	Acquisition Cost	Accumulated Amortization/ Depreciation	Net Book Value
Building	\$475,220	\$391,616	\$83,604
Construction-in-Progress	\$179,890	\$0	\$179,890
<b>Total</b>	<b>\$655,110</b>	<b>\$391,616</b>	<b>\$263,494</b>

#### NOTE 5. OTHER ASSETS

Other assets account balances as of September 30, 2020 and 2019, respectively, are shown below.

##### Other Assets (End of Fiscal Year, FYs 2020 & 2019)

Other Assets - Intragovernmental	2020	2019
Advances and Prepayments	\$0	\$1,129,703
Other Assets	\$0	\$0
<b>Total Intragovernmental Other Assets</b>	<b>\$0</b>	<b>\$1,129,703</b>

The Access Board posts NBC Administrative Office procurement orders as prepayments.

#### NOTE 6. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for the Access Board, as of September 30, 2020 and 2019, 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.

Liabilities not covered by budgetary resources, as of September 30, 2020 and 2019, respectively, are shown below.

##### Liabilities Not Covered by Budgetary Resources (End of Fiscal Year, FYs 2020 & 2019)

Liabilities	2020	2019
Unfunded FECA (Intragovernmental Liability )	\$5,837	\$5,837
Unfunded Leave (Public Liability)	\$366,157	\$319,639
<b>Sub-Total (Liabilities Not Covered)</b>	<b>\$371,994</b>	<b>\$325,476</b>

Liabilities	2020	2019
<b>Liabilities Covered by Budgetary Resources</b>	<b>\$563,194</b>	<b>\$488,687</b>
<b>Total Liabilities</b>	<b>\$935,188</b>	<b>\$814,163</b>

FECA and the Unemployment Insurance liabilities represent the unfunded liability for actual workers compensation claims and unemployment benefits paid on the 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 7. OTHER LIABILITIES

Account balances for other intragovernmental liabilities, as of September 30, 2020, are shown below.

##### Other Intragovernmental Liabilities (End of Fiscal Year, 2020)

Other Liabilities - Intragovernmental	Current	Non-Current	Total
FECA Liability	\$5,837	\$0	\$5,837
Payroll Taxes Payable	\$52,626	\$0	\$52,626
<b>Total Intragovernmental Other Liabilities</b>	<b>\$58,463</b>	<b>\$0</b>	<b>\$58,463</b>

Account balances for other public liabilities, as of September 30, 2020, are shown below.

##### Other Public Liabilities (End of Fiscal Year, 2020)

Other Liabilities - Public	Current	Non-Current	Total
Payroll Taxes Payable	\$7,657	\$0	\$7,657
Accrued Funded Payroll and Leave	\$169,953	\$0	\$169,953
Unfunded Leave	\$366,156	\$0	\$366,156
<b>Total Public Other Liabilities</b>	<b>\$543,766</b>	<b>\$0</b>	<b>\$543,766</b>

Account balances for other intragovernmental liabilities, as of September 30, 2019, are shown below.

##### Other Intragovernmental Liabilities (End of Fiscal Year 2019)

Other Liabilities - Intragovernmental	Current	Non-Current	Total
FECA Liability	\$5,837	\$0	\$5,837
Payroll Taxes Payable	\$43,334	\$0	\$43,334
<b>Total Intragovernmental Other Liabilities</b>	<b>\$49,171</b>	<b>\$0</b>	<b>\$49,171</b>

Account balances for other public liabilities, as of September 30, 2019, are shown below.

**Other Public Liabilities (End of Fiscal Year, 2019)**

Other Liabilities - Public	Current	Non-Current	Total
Payroll Taxes Payable	\$6,524	\$0	\$6,524
Accrued Funded Payroll and Leave	\$172,833	\$0	\$172,833
Unfunded Leave	\$319,639	\$0	\$319,639
<b>Total Public Other Liabilities</b>	<b>\$498,996</b>	<b>\$0</b>	<b>\$498,996</b>

**NOTE 8. LEASES****A. Operating Leases**

The Access Board occupies office space under a lease agreement that is accounted for as an operating lease in Washington, DC. The lease term begins on July 1, 2018 and expires on January 1, 2022. 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 2020 and 2019 were \$721,897 and \$719,254, respectively.

Shown below is a schedule of future payments for the term of the Access Board's current office lease.

**Office Lease - Schedule of Future Payments (Fiscal Years 2021 and Later)**

Fiscal Year	Lease Payment
2021	\$694,409
2022	\$186,946
2023	\$563,169
2024	\$726,168
2025	\$735,207
Later Years (FYs 2026 - 2037)	\$9,187,603
<b>Total Future Payments</b>	<b>\$12,093,502</b>

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

**NOTE 9. 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, 2020 and 2019, respectively, inter-entity costs are shown below.

**Inter-Entity Costs (End of Fiscal Year, FYs 2020 & 2019)**

Inter-Entity Costs	2020	2019
Office of Personnel Management	\$202,105	\$243,159
<b>Total Imputed Financing Sources</b>	<b>\$202,105</b>	<b>\$243,159</b>



## NOTE 10. UNDELIVERED ORDERS AT THE END OF THE PERIOD

Budgetary resources obligated for undelivered orders, as of September 30, 2020, are shown below.

### Obligations for Undelivered Orders (End of Fiscal Year, 2020)

Order Type	Federal	Non-Federal	Total
Paid Undelivered Orders	\$0	\$0	\$0
Unpaid Undelivered Orders	\$1,229,172	\$1,133,859	\$2,363,031
<b>Total Undelivered Orders</b>	<b>\$1,229,172</b>	<b>\$1,133,859</b>	<b>\$2,363,031</b>

Budgetary resources obligated for undelivered orders, as of September 30, 2019, are shown below.

### Obligations for Undelivered Orders (End of Fiscal Year, 2019)

Order Type	Federal	Non-Federal	Total
Paid Undelivered Orders	\$1,129,703	\$0	\$1,129,703
Unpaid Undelivered Orders	\$1,105,082	\$35,708	\$1,140,790
<b>Total Undelivered Orders</b>	<b>\$2,234,785</b>	<b>\$35,708</b>	<b>\$2,270,493</b>

## NOTE 11. EXPLANATION OF DIFFERENCES BETWEEN THE SBR AND THE BUDGET OF THE U.S. GOVERNMENT

The President's Budget that will include fiscal year 2020 actual budgetary execution information has not yet been published. The President's Budget is scheduled for publication in February 2021 and can be found at the [OMB's website](#). The 2021 Budget of the United States Government, with the "Actual" column completed for 2019, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

Shown below in Figure M are the differences between the Access Board's Statement of Budgetary Resources and the FY 2021 Presidential Budget.

### Differences Between Agency Statement of Budgetary Resources and FY 2021 Presidential Budget (in millions, rounded)

Budgetary Items	Budgetary Resources	New Obligations & Upward Adjustments	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources	\$9	\$8	\$0	\$9
Spending Authority from Offsetting Collections	\$0	\$0	\$0	\$0
Unobligated Balance Not Available	\$0	\$0	\$0	\$0
Difference - Due to Rounding	(\$1)	\$0	\$0	\$0
<b>Budget of the U.S. Government</b>	<b>\$8</b>	<b>\$8</b>	<b>\$0</b>	<b>\$9</b>

## NOTE 12. RECONCILIATION OF NET COST TO NET OUTLAYS

The reconciliation of net outlays (presented is on a budgetary basis) and net costs (which are presented on an accrual basis) provide an explanation of the relationship between budgetary and financial accounting information.

Shown below is a reconciliation of net cost to net outlays, as September 30, 2020.

### Reconciliation of Net Cost to Net Outlays (End of Fiscal Year, 2020)

Costs and Outlays	Intragovernmental	With the Public	Total
<b>Net Operating Cost (SNC)</b>	<b>\$4,436,331</b>	<b>\$4,586,853</b>	<b>\$9,023,184</b>
<b>Components of Net Operating Cost Not Part of the Budgetary Outlays:</b>			
Property, plant, and equipment depreciation	\$0	(\$57,836)	(\$57,836)
<b>(Increase)/decrease in assets not affecting Budget Outlays:</b>			
Accounts receivable	\$0	(\$1,269)	(\$1,269)
Other assets	(\$1,129,704)	\$0	(\$1,129,704)
<b>(Increase)/decrease in assets not affecting Budget Outlays:</b>			
Accounts payable	\$48,122	(\$115,085)	(\$66,963)
Salaries and benefits	(\$9,291)	\$1,748	(\$7,543)
Other liabilities	\$0	(\$46,518)	(\$46,518)
<b>Other financing sources:</b>			
Imputed federal employee retirement benefit costs	(\$202,105)	\$0	(\$202,105)
<b>Total Components of Net Operating Cost Not Part of the Budget Outlays</b>	<b>(\$1,292,978)</b>	<b>(\$218,960)</b>	<b>(\$1,511,938)</b>
<b>Components of the Budget Outlays That Are Not Part of Net Operating Cost:</b>			
Acquisition of capital assets	\$2,305	\$0	\$2,305
<b>Total Components of the Budget Outlays That Are Not Part of Net Operating Cost</b>	<b>\$2,305</b>	<b>\$0</b>	<b>\$2,305</b>
<b>Net Outlays (Calculated Total)</b>	<b>\$3,145,658</b>	<b>\$4,367,893</b>	<b>\$7,513,551</b>
<b>Related Amounts on the Statement of Budgetary Resources:</b>			
<b>Agency Outlays, Net (SBR 4210)</b>			<b>\$7,513,551</b>

Shown below is a reconciliation of net cost to net outlays, as September 30, 2019.

**Reconciliation of Net Cost to Net Outlays (End of Fiscal Year, 2019)**

<b>Costs and Outlays</b>	<b>Intragovernmental</b>	<b>With the Public</b>	<b>Total</b>
<b>Net Operating Cost (SNC)</b>	<b>\$4,310,749</b>	<b>\$4,024,861</b>	<b>\$8,335,610</b>
<b>Components of Net Operating Cost Not Part of the Budgetary Outlays:</b>			
Property, plant, and equipment depreciation	\$0	(\$52,802)	(\$52,802)
<b>(Increase)/decrease in assets not affecting Budget Outlays:</b>			
Accounts receivable	\$0	(\$2,758)	(\$2,758)
Other assets	\$692,540	\$0	\$692,540
<b>(Increase)/decrease in assets not affecting Budget Outlays:</b>			
Accounts payable	(\$135,863)	(\$61,763)	(\$197,626)
Salaries and benefits	(\$10,177)	(\$58,062)	(\$68,239)
Other liabilities	\$0	(\$56,091)	(\$56,091)
<b>Other financing sources:</b>			
Imputed federal employee retirement benefit costs	(\$243,159)	\$0	(\$243,159)
<b>Total Components of Net Operating Cost Not Part of the Budget Outlays</b>	<b>\$303,341</b>	<b>(\$231,476)</b>	<b>\$71,865</b>
<b>Components of the Budget Outlays That Are Not Part of Net Operating Cost:</b>			
Acquisition of capital assets	\$179,890	\$0	\$179,890
<b>Total Components of the Budget Outlays That Are Not Part of Net Operating Cost</b>	<b>\$179,890</b>	<b>\$0</b>	<b>\$179,890</b>
<b>Net Outlays (Calculated Total)</b>	<b>\$4,793,980</b>	<b>\$3,793,385</b>	<b>\$8,587,365</b>
<b>Related Amounts on the Statement of Budgetary Resources:</b>			
<b>Agency Outlays, Net (SBR 4210)</b>			<b>\$8,587,365</b>

## Part Four: Other Information

### Summary of Financial Statement Audit and Management Assurances

As required by OMB Circular A-136 § II.4.4, the Access Board provides the following summary tables that provide information regarding its audited financial statements and management assurances for FY 2020:

#### Summary of Financial Statement Audit

<b>Audit Opinion:</b>	Unmodified
<b>Restatement:</b>	No

	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Material Weaknesses	0	0	0	0	0

#### Summary of Management Assurances

##### Tables for Assurance #1: Financial Reporting

<b>Assurance #1:</b>	Effectiveness of Internal Control over Financial Reporting (FMFIA § 2)
<b>Statement of Assurance</b>	Unmodified

	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Assurance #1	0	0	0	0	0

##### Tables for Assurance #2: Internal Controls

<b>Assurance #2:</b>	Effectiveness of Internal Control over Operations (FMFIA § 2)
<b>Statement of Assurance:</b>	Unmodified

	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Assurance #2	0	0	0	0	0