

UNITED STATES ACCESS BOARD

**PERFORMANCE AND ACCOUNTABILITY REPORT,
INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE FISCAL YEARS ENDED
SEPTEMBER 30, 2021 AND 2020**



**Prepared By
Brown & Company CPAs and Management Consultants, PLLC
November 12, 2021**



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Message From the Executive Director



I am pleased to present the Performance and Accountability Report (PAR) of the United States Access Board for Fiscal Year (FY) 2021. The report contains our financial and programmatic performance, insight into our stewardship of taxpayer dollars and the resources entrusted to the agency, and an overview of its FY 2021 efforts to achieve the strategic objectives in the agency's FY 2018-2022 Strategic Plan.

In FY 2021, the Access Board continued its mission to promote accessibility through standards and guidelines, education, enforcement, and outreach. We take stock of the progress we have made and the challenges we have confronted in the past year.

Despite the challenges posed by the ongoing coronavirus pandemic, Access Board staff have risen to the occasion for a successful FY 2021. We have been working hard with our rulemaking to improve accessibility in various segments of society. We revived the final guidelines for public rights-of-way and shared use paths, began drafting a proposed rule to update its accessibility guidelines for rail vehicles, initiated the process of developing advisory guidelines for onboard wheelchairs used on commercial passenger aircraft, and undertook rulemaking that addresses access to self-service transaction machines. With our remote training and technical assistance, Access Board staff have provided 85 webinars and virtual trainings to over 23,000 participants, as well as handled assistance to over 4,400 inquirers. We also hosted a four-part series of virtual meetings, which included over 2,300 total attendees, on making autonomous vehicles accessible to passengers with disabilities. Our ABA enforcement program closed 174 pending complaints, with 38 resulting in removal of accessibility barriers at various federal facilities, from post offices to defense-related and VA facilities.

The Access Board has implemented strategies to raise its public profile by redesigning and updating its website, enhancing its communication efforts, and developing new strategies to engage with the public. In accordance with Executive Orders issued by President Biden, the Access Board has also begun to enhance its efforts to reach underserved communities by meeting with other federal agencies, presenting to organizations, and developing strategies and actions to better serve those with disabilities in underserved communities.

For FY 2021, I am also pleased to report that 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 2021 consolidated financial statements, which are included in this report, and did not identify any material weaknesses or significant deficiencies. The Access Board continues to aspire to be an outstanding steward of taxpayer funds and prioritizes stringent financial management in carrying out its mission.

The following report evinces the outstanding performance of the dedicated efforts of the Board, its career staff, and its federal partners. In closing the books on FY 2021, the Access Board commits to using the lessons from the last year, facing forthcoming challenges, and continuing to strive for excellence in fulfilling our responsibilities to ensure equality and access for people with disabilities.

A handwritten signature in black ink that reads "Sachin Dev". The signature is written in a cursive, slightly stylized font.

Sachin Dev Pavithran
Executive Director
United States Access Board
November 12, 2021

UNITED STATES ACCESS BOARD



Management Discussion and Analysis Performance Accountability Report

OCTOBER 2021

Management Discussion and Analysis

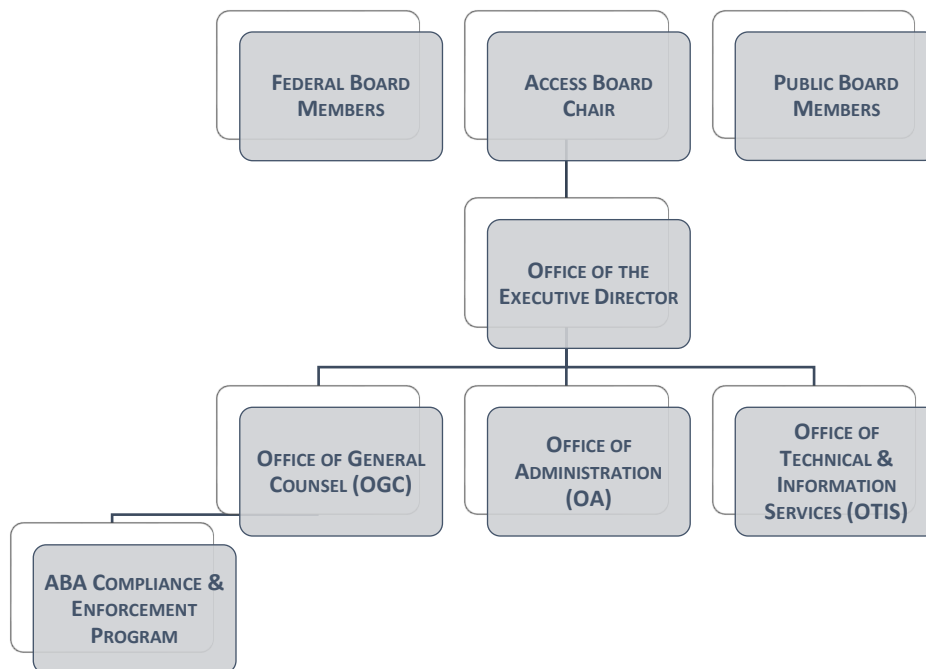
Mission

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. Congress has, however, expanded the agency’s mission and responsibilities over the years. Today, the Access Board’s mission embraces three main areas: development of accessibility criteria for the built environment and other matters as directed by Congress (e.g., transit vehicles, information and communication technology, telecommunications equipment, medical diagnostic equipment); training and technical assistance; and ABA enforcement.

Organizational Structure

The Access Board is governed by a 25-member board, with the Board Chair serving as agency head. The figure below depicts the agency’s organizational structure in FY 2021:

Figure 1: U.S. Access Board Organizational Structure



Board Members

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

By statute, Federal Members collectively represent 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), as well as 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 successive reappointment term. Public Members serve as Special Government Employees (SGEs) and, when performing their official duties, are paid at Executive Scheduled Level IV.

Under the Access Board's Bylaws, the Board generally meets bi-monthly, with one of its Board meetings annually taking place outside the Washington, D.C. 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) act on the agency's behalf matters reserved for agency heads under federal law or regulation.

Staff Offices

The Access Board's career staff is organized into four units/offices. At the close of FY 2021, the agency had 28 full-time employees—most of whom are professionals with subject-matter expertise in accessibility matters within the Access Board's jurisdiction. The agency's physical office is in Washington, D.C.

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 by, among other things, setting agency-wide priorities and overseeing their performance, supervising agency personnel, ensuring that the budget is administered effectively and efficiently, coordinating Board meetings, and representing the Access Board on inter-agency committees and 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) and 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 communication

technology, and medical diagnostic equipment. OTIS provides technical assistance and guidance to the public on these guidelines and standards. It also conducts webinars and training on accessibility and manages 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 expertise and counsel to the Board and staff regarding the work and operations of the agency, including matters related to Access Board jurisdiction or authorities and the legal sufficiency of agency regulatory initiatives. OGC also manages the agency's ethics, Freedom of Information Act (FOIA), and privacy programs and oversees the Board's 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 in federal and state courts that arise under the ABA or 502 of the Rehabilitation Act.

Office of Administration

The Office of Administration (OA) coordinates and manages administrative support activities for the Access Board. OA's wide range of support includes the areas of human resources, budget and finance, records management, and information technology (IT) operations and support. Due to its small size, the Access Board has an 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, and coordinating with, BFS/ARC as our shared services provider.

Controls, Systems and Legal Compliance

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

As a small, independent federal agency, 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 services) from federal shared service providers than develop in-house capabilities for these services. With respect to financial management systems, the Access Board relies heavily on the systems, controls, and assurances provided by BFS/ARC to meet applicable legal requirements, including Office of Management and Budget (OMB) guidelines. In addition, 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 (FMFIA)

The objective of the Federal Managers' Financial Integrity Act of 1982 (FMFIA) is to ensure that agencies have internal controls and financial systems in place that provide reasonable assurance of the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with regulations and applicable laws. To that end, the FMFIA, as implemented, requires agencies to establish internal control processes consistent with guidelines established by OMB and the Comptroller General. Agency heads must annually

attest—via a written assurance statement—whether the agency does/does not comply with applicable FMFIA requirements.

During FY 2021, 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), United States Department of Agriculture’s (USDA) National Financial Center (NFC) (payroll), Department of Interior’s (DOI) Interior Business Center (human resources security and drug testing), and the United States Postal Service (EEO complaint investigation).

With respect to financial management and payroll systems, certain aspects of the Access Board’s financial management system are largely influenced by the controls, practices, and procedures employed by BFS/ARC and NFC. Each has established practices and procedures that assure appropriate internal controls. BFS/ARC’s financial management system is audited annually for compliance with Statement on Standards for Attestation Engagements (SSAE) 18, and we receive quarterly SSAE 18 SOC 1 Type II Reports on the ongoing effectiveness of the system’s internal controls. Likewise, NFC annually provides its customers/stakeholders with a written statement of assurance concerning the effectiveness of its financial reporting controls.

Moreover, the Access Board has implemented its own internal controls and procedures to complement the measures employed by 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; year-end financial statements are also 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.

Financial Statement Audit

Under the Accountability of Tax Dollars Act of 2002 (codified at 31 U.S.C. § 3515), most small (i.e., “non-CFO”) agencies, such as the Access Board, are required to have their financial statements audited annually. Consequently, the Access Board’s financial statements have undergone audit annually by independent accountants, including reviews of the adequacy of our control systems.

Payment Integrity Information Act of 2019 (PIIA)

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

centralized website for agencies' improper payment reports concerning OMB-designated "high-priority" programs.

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

Debt Collection Improvement Act of 1996 (DCIA)

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

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

Prompt Payment Act of 1982

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

DATA Act

The Digital Accountability and Transparency Act of 2014—which is commonly referred to as the DATA Act—requires agencies to establish common standards for financial data provided by all government agencies and to expand the amount of data that agencies must provide to the government website "USASpending.gov."

The Access Board's shared service provider (BFS/ARC) has implemented software that enables the agency to comply with DATA Act requirements. In FY 2021, 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 more funds than are available under an appropriation, or before appropriated funds are available, or from volunteering their services to the federal government. The Access Board had no anti-deficiency violations in FY 2021. As required by this Act, the agency would notify appropriate authorities were such a violation to occur.

Computer Information and Security Program

The Federal Information Security Act of 2002 (FISMA), as amended by the Federal Information Security Modernization Act of 2014, requires agencies to ensure adequate security protections for Federal information systems and information. We continue to make improvements to internal controls through policy, procedure

provisions, and an emphasis on employee development. As part of this effort, the Access Board achieved its Authority to Operate (ATO) in FY 2021. We employ ongoing maintenance and testing to keep our ATO active, and further implementation measures will be required to meet the new revision 5, which includes additional provisions for privacy.

Performance Data Verification

The Access Board requires accurate performance data to assess agency progress toward its strategic goals and make good management and program decisions. The performance data reflected in 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.

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 the formats prescribed by OMB. Reports used to monitor and control budgetary resources are prepared from the same books and records. The financial statements should be read with the realization that they are for a component of the U.S. government, a sovereign entity.

Performance Report

Goal #1: Establish 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.
- **Objective 1.4:** Promote accessibility through coordination with standards and codes organizations and harmonization of accessibility requirements.

Background:

The Access Board is responsible for developing and maintaining accessibility criteria for the built environment, transportation vehicles, information and communication technology (ICT), medical diagnostic equipment, and outdoor recreational areas under the Americans with Disabilities Act (ADA) and other laws. 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 ADA, the Departments of Justice (DOJ) and Transportation (DOT) 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 final regulations doing so, 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 ICT that federal agencies develop, procure, maintain, or use, and these standards are enforceable upon promulgation by the Access 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’ standards brings greater likelihood of harmonization between private codes/standards and federal accessibility requirements.

Summary of Key Accomplishments in FY 2021:

Under the previous administration, the Access Board was not able to issue proposed or final rules due to constraints on agency rulemaking imposed by Executive Order (EO) 13771, *Reducing Regulation and Controlling Regulatory Costs* (January 2017). This order required federal agencies to rescind two existing regulations as a

condition of issuing one new regulation. The Biden Administration revoked this executive order in January 2021, and shortly after the Board resumed work on its rulemaking agenda.

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

The Access Board is working to complete final guidelines for public rights-of-way and shared use paths under the ADA and the ABA. The Board was poised to finish this rule in the fall of 2016 but suspended action when Executive Order 13771 was issued. During the four years this order was in effect, Access Board staff nonetheless engaged in informal, preparatory efforts, including further review and revision of the text of the final rule, so that the agency would be well-positioned once this regulatory constraint was lifted. In FY 2021, the Board fully resumed work on this rule, including completing its technical and legal review of the text of the final guidelines and proceeding with a regulatory assessment on the final rule. In addition, the Board coordinated this work with DOJ and DOT, which are responsible under the ADA for issuing enforceable standards based on these guidelines. The final regulatory assessment and the final rule are due to be completed by the summer of 2022.

Update of Existing ADA Accessibility Guidelines for Rail Vehicles

The Access Board's existing accessibility guidelines for ADA-covered rail vehicles (e.g., rapid, light, commuter, inter-city rail cars) 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 and changes in rail vehicle design and incorporate more recently developed national or international consensus standards.

In September 2021, the Board began drafting a proposed rule to update its accessibility guidelines for rail vehicles. The rule will be based on recommendations in a report by the Access Board's Rail Vehicles Access Advisory Committee (RVAAC). The advisory committee, whose members included representatives from advocacy organizations, transit operators, rail car manufacturers, and other stakeholders, reviewed the existing rail car guidelines and identified areas that need to be updated because of accessibility issues, advances in technology, changes in car design, and other factors. Recommendations from the committee address rail car communications, boarding and alighting, on-board circulation, seating, and rooms and spaces.

The proposed rule will also be based on the Board's review of public comments on an Advance Notice of Proposed Rulemaking (ANPRM) it published in FY 2020. This notice served several purposes. First, it informed the public that we were considering updates to our existing guidelines. Second, the Board noted its potential reliance on the RVAAC report and sought feedback on this approach, including potential impacts on vehicle design, operations, and costs. Third, the Board 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. We received over 200 public comments in response to this notice and have evaluated and analyzed them in preparation for preparing the proposed rule.

Advisory Guidelines for Onboard Wheelchairs

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

capabilities for onboard wheelchairs while allowing manufacturers flexibility in how to achieve them in the design of their products.

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

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

Supplementary Guidelines on Self-Service Transaction Machines

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

SSTMs have long posed accessibility barriers to people with disabilities, particularly those who are blind or have low vision. Robust speech output is needed to provide access for users unable to see display screens. It is increasingly common for ICT, including kiosks, to have touchscreens without a physical keypad or other tactile controls. This results in the screen not just being an obstacle for output but for input as well. It is also important that audible information and messages be displayed visually for users who are deaf or hard of hearing. Further, they must be accessible to people with physical disabilities, including those who use wheelchairs, have limited dexterity, and/or are of short stature.

The Access Board is undertaking rulemaking to supplement its ADA and ABA Accessibility Guidelines to address access to SSTMs. Currently, these guidelines fully cover access to ATMs and fare machines, including speech output, but not to other interactive devices. This rulemaking will address access to other types of SSTMs to ensure they are accessible to people with disabilities, including those who are blind or have low vision. In late FY 2021, the Board began drafting an ANPRM that will solicit comment from the public on the planned approach to this rulemaking.

Board and Staff Participation in Development of Voluntary Consensus Standards

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 2021, staff served on, or worked with, the following model code groups, standard-setting organizations, and research cooperatives, including:

- American Society of Testing and Materials (ASTM) Committee on Sports Equipment, Playing Surfaces, and Facilities;
- International Code Council (ICC) Consensus Committee on Accessible and Usable Buildings and Facilities (ASC A117);
- National Committee on Uniform Traffic Control Devices;
- National Cooperative Highway Research Panel (sponsored by the Transportation Research Board (TRB));
- National Fire Protection Association (NFPA);
- 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 cooperation on accessibility-related issues. Among other activities, in FY 2021, the Access Board served on the National Institute of Standards and Technology (NIST)-sponsored Interagency Committee on Standards Policy (ICSP), which provides a forum for coordination of federal standards policies and promotion of standardization activities and reports to the Secretary of Commerce through the NIST Director.

Access Board 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 federal agencies (or components) with similar disability-related missions to share information and best practices and establish new partnerships. In FY 2021, the Access Board Chair was appointed an ex officio member of the National Advisory Committee on Individuals with Disabilities and Disasters (NACIDD). 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 (as ex officio member).

Other Initiatives

In addition to the regulatory initiatives and ongoing standards-development work described above, the Access Board also pursued other projects in FY 2021 to promote accessibility through outreach and research.

In the spring of 2021, the Access Board, in partnership with other federal agencies, conducted a series of virtual meetings on making autonomous vehicles (AVs) accessible to passengers with disabilities. Self-driving cars, shuttles, and other vehicles stand to revolutionize transportation and have the potential to dramatically expand transit options for people with disabilities. The four-part series provided an open forum where members of the public and stakeholders shared information on designing AVs that are inclusive of everyone, including passengers with mobility, sensory, or cognitive disabilities. Each session featured presentations by invited speakers who shared information and research results on design considerations and accessibility solutions. After the presentations, members of the public had the opportunity to ask questions and to share comments, recommendations, and ideas. More detailed information on this series of meetings is presented below, under Goal #4. The sessions were conducted through a webinar (Zoom) platform and recorded.

Recordings are available on the Board’s website, along with a summary report on the series. The Board is not undertaking rulemaking on AVs at this time and conducted these sessions solely for the purpose of exchanging facts and information about AV accessibility.

Lastly, the Access Board concluded its efforts on a congressionally mandated research study concerning onboard wheelchair securement systems. In Section 432 of 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. Considering the complex aeronautical and engineering issues at play when evaluating the feasibility of in-cabin wheelchair securement systems, the Access Board contracted with the TRB in early October 2019 to conduct the 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 May 2021, the study committee held several meetings, three of which were public sessions during which 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 Federal Aviation Administration (FAA) briefed the study committee on study-related issues falling within their respective agency missions.

The Committee then completed its draft final report and, as required by TRB protocols for all consensus studies, submitted the draft to a peer review committee, which was also comprised of a variety of experts in various applicable disciplines. The peer reviewers provided valuable feedback to the committee, which incorporated that feedback into its final report.

The report, entitled “Technical Feasibility of a Wheelchair Securement Concept for Airline Travel: A Preliminary Assessment,” was published in September 2021. The publication was preceded by a closed briefings for Access Board Members and Congress. On September 22, the Board hosted a public briefing on the report’s findings by four members of the committee, and the public had an opportunity to ask questions about the report’s findings and recommendations. A recording of that public briefing, as well as the final report, can be accessed on the Board’s website at <https://www.access-board.gov/aircraft/>. As noted in the report, the committee did not identify any issues in this preliminary assessment that seem likely to present design and engineering challenges so formidable that they call into question the technical feasibility of an in-cabin wheelchair securement system and the value of exploring the concept further. The report identifies several important airline operational and passenger accommodation issues and recommends further areas that merit further study.

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 OTIS. We respond to thousands of technical assistance inquiries each year, which we receive by phone, e-mail, and fax. In recent years, our website (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 and 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 2021:

Agency-Sponsored Trainings

Since the onset of the COVID-19 pandemic, the Board has conducted training sessions remotely instead of in person. In FY 2021, the Access Board sponsored or conducted 85 webinars and virtual trainings. Collectively, these trainings had 23,000 participants. This figure represents a 36% increase over the total number of people trained in FY 2020 (17,115) and is at least partly due to our successful transition to distance learning and remote training.

Our webinars this year continued the two successful series we have presented in recent 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 2021, over 7,100 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 ICT, particularly federal websites and other electronic materials. Sessions were offered bi-monthly, with each session running 90 minutes. Topics included the accessibility of social media, electronic documents, and virtual meeting platforms. Overall, this webinar series logged approximately 2,158 attendees in FY 2021.

Technical Assistance

As in prior years, our technical assistance services proved to be one of the agency's signature services. In FY 2021, we handled over 4,400 technical assistance inquiries. The Board operates a technical assistance help line and responds to technical inquiries submitted by e-mail. Most inquiries concern clarification or interpretation of specific provisions in the Board guidelines and standards.

To improve its technical system, the Board has developed a knowledge management system (KMS) to collect and store information and guidance generated in its provision of technical assistance. Answers to questions received are filed into the system so that they can be easily retrieved and consulted by accessibility specialists in the future when responding to inquiries. 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.

In FY 2021, the Access Board redesigned and updated its website. The new site features a streamlined design to make information easier to find. New menus and cross-links enhance navigation of key resources, including the ADA Accessibility Standards and the Section 508 Standards. In addition, the site updates information on Board programs and services, including training and filing of complaints under the ABA. The Board updated its site based on the U.S. Web Design System (USWDS). Developed by the General Services Administration (GSA) and U.S. Digital Service, the USWDS helps federal agencies create websites that are accessible, fast, and easy to use on mobile devices. The 21st Century Integrated Digital Experience Act requires agencies to aim to update their websites using the USWDS to improve the digital experience for government customers. Now published on GSA's Federalist platform, the Board's website continues to serve as a leading resource on accessible design and federal accessibility guidelines and standards. Through this site, the Board provides updates to the public on initiatives in rulemaking, research, ABA enforcement, and other programs. The Board's guidelines and standards, published guidance, animations, and other resources are also available on the site.

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 e-mail subscription system to promote awareness of the work of the Board. Through this system, we reach over 42,000 subscribers (and over 121,000 subscriptions) to Board news topics. The Board also has a Twitter handle (@AccessBoard) with over 2,000 followers and a YouTube channel that has over 2,500 subscribers and features videos on the work of the Board and copies of its animations on accessibility. In addition, the Board in FY 2021 created agency accounts on Facebook, which has over 100 followers, and LinkedIn, which has over 500 followers, to further extend its social media outreach.

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.

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 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/leaseholder 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, VA medical centers, and courthouses.

Enforcement program staff also work proactively with federal agencies and others to ensure that relevant officials at headquarters, regional and field offices, and local sites have a working knowledge of their accessibility obligations. We have cultivated productive working relationships with senior leaders at our sister federal agencies, particularly those that own, manage, or lease 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 and Department of Defense 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 two decades, 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/leaseholders 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 warrants barrier remediation, consistent with accessibility best practices.

Summary of Key Accomplishments in FY 2021:

ABA Cases

During FY 2021, the Access Board received 180 new ABA complaints and closed 174 pending complaints. The total number of ABA complaints filed this year represented a 17% increase relative to complaints filed in the prior fiscal year (FY 2020). This increase represents a return to typical complaint filings which, anecdotally, we believe is consistent with the easing of some pandemic-related restrictions. In our opinion, the more stringent restrictions during FY 2020 had led to a drop in complaint filings that year since many Americans were staying home more than usual and, thus, were going to post offices, national parks, and other federal facilities less frequently.

Presented below in Table 1 are ABA caseload statistics for FY 2021, as well as comparative data for FYs 2019 and 2020. (**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 2019 – 2021)

ABA Cases	FY 2019	FY 2020	FY 2021
Complaints Pending (start of fiscal year)	98	104	167
Complaints Received	168	140	180
Complaints Closed (end of fiscal year)	162	167	174

Of the 174 ABA cases closed this year, about 22% (38 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 31% drop compared to cases closed in the prior fiscal year (FY 2020) following corrective action. This decrease is explained by the fact that, during FY 2021, agencies were faced with pandemic-related delays (mostly related to supply and budget issues and delays on the part of construction contractors) that resulted in corrective actions planned to be completed in FY 2021 being pushed back into FY 2022.

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

- **Defense-related and Veterans Facilities:** We successfully resolved 4 ABA complaints against the Departments of Defense and Veterans Affairs, including long-pending cases relating to: a U.S. Army Morale, Welfare, and Recreation (MWR) facility at Fort Knox, Kentucky; the Hawthorne Army Depot in Hawthorne, Nevada; the Hines VA Medical Center in Hines, Illinois; and the Hayden VA Medical Center in Phoenix, Arizona.
- **Post Offices:** We successfully resolved 32 ABA complaints relating to U.S. Postal Service facilities, with major remedial work completed for post offices in Olney, Maryland; Evergreen, Virginia; Addyston, Ohio; LeGrand, Iowa; Greenwood Village, Colorado; and Lewisville, Texas.
- **Other ABA-Covered Facilities:** We also successfully resolved 2 other ABA complaints relating to facilities leased by the General Services Administration on behalf of the Federal Election Commission (in Washington, D.C.) and the Department of Education (in Cleveland, Ohio).

The balance of ABA cases closed this year, or 78%, were concluded for a range of technical or administrative reasons. Most involved referring complainants to other federal agencies because we lacked ABA jurisdiction over the matters raised in the complaint. In FY 2021, we mainly referred complainants to DOJ (complaints related to ADA-covered state or local facilities or places of public accommodation) and the Department of Housing and Urban Development (claims relating to apartment buildings covered by the Fair Housing Act). Administrative closures of ABA complaints occur for a variety of reasons ranging from unintelligibility or “spam” filings to complaints that provide insufficient detail to discern the nature of the allegations or to allow enforcement staff to contact the complainant to gather additional/clarifying information. This year, many of our administrative closures resulted from complaints that raised matters clearly falling outside our ABA jurisdiction—or the purview of any other federal or state agency.

Table 2 below provides data for ABA cases closed in FY 2021 concerning reasons for case closure, which, as noted above, included everything from closures after the facility owner/leaseholder removed accessibility barriers to closures for various administrative reasons.

Table 2: Reasons for ABA Case Closures (FY 2021)

Basis for ABA Case Closure	# Cases	% of All Closed Cases (FY 2021)
Corrective action taken/accessibility barriers addressed	38	21.8
No ABA jurisdiction	23	13.2
Investigation found no ABA violation	20	11.5
Waiver/modification issued by standard-setting agency	1	0.6

Basis for ABA Case Closure	# Cases	% of All Closed Cases (FY 2021)
Referral to another federal agency	56	32.2
Administrative closure	36	20.7
Totals =	174	100%

Table 3 below provides similar case closure data about the bases for ABA cases closures, but from a longitudinal perspective for FYs 2019 – 2021.

Table 3: Reasons for ABA Case Closures (FYs 2019 – 2021)

Basis for ABA Case Closure	FY 2019	FY 2020	FY 2021
Corrective action taken (accessibility barriers addressed)	48	55	38
No ABA jurisdiction	2	7	23
Investigation found no ABA violation	16	15	20
Waiver/modification issued by standard-setting agency	0	0	1
Referral to another federal agency	70	43	56
Administrative closure	26	47	36

Other Initiatives

In January 2021, President Biden issued Executive Order 13985, *Advancing Racial Equity and Support for Underserved Communities Through the Federal Government* (January 2021). The Executive Order requires agencies “to select certain of the agency’s programs and policies for a review that will assess whether underserved communities and their members face systemic barriers in accessing benefits and opportunities available pursuant to those policies and programs.” Agencies then must develop action plans to be published on the first anniversary of the issuance of the Executive Order (or by January 20, 2022), addressing any identified disparities. In our equity assessment, we identified a previously unmet need to improve the accessibility of federal buildings and facilities where in-person services are provided to individuals in communities with high incidences of disability. We are developing a strategy of collaboration with sister agencies with oversight of such facilities, such as the DOI (including the Bureau of Indian Affairs, Indian Education, and Trust Fund Administration), the Department of Health and Human Services (including the Indian Health Service), and the U.S. Postal Service, and General Services Administration (which own or lease tens of thousands of facilities across the country, most of which are public facing).

In FY 2021, President Biden issued Executive Order 14035, *Diversity, Equity, Inclusion, and Accessibility in the Federal Workforce* (June 2021), which, among other things, requires the Access Board to work with agencies to ensure that their facilities not only comply with the ABA and related standards but also go beyond those legal requirements to maximize the accessibility of agency workplaces. The EO also requires that agencies provide periodic notice to their employees that ABA complaints can be filed with the Access Board. We plan to develop a strategy to address these mandates and work closely with the General Services Administration, OPM, and OMB to conduct ABA-related outreach to agencies.

We continue to publicize results from our ABA enforcement program (specifically, on completed corrective actions) on our website and social media accounts.

Of the four ABA standard-setting agencies, only the Department of Housing and Urban Development (HUD) has not yet adopted our ABA Accessibility Standards (ABAAS), which were promulgated in 2004. HUD still uses an older, 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 its FY 2021 Spring Semiannual Regulatory Agenda, HUD announced its intention to issue a proposed rule to update and improve its ABA standards applicable to residential structures subject to the ABA (<https://www.reginfo.gov/public/do/eAgendaViewRule?pubId=202104&RIN=2529-AB04>).

We had aimed during this fiscal year to produce videos on the ABA enforcement program and complaint filing procedures, but production of the videos was delayed while the Access Board developed a sought approval for an updated ABA complaint form. The Access Board hopes to complete the videos in FY 2022 and post them on its website and/or YouTube channel.

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.
- **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, D.C., while the sixth public event is held outside the D.C. metropolitan area. Most often, Board meetings are held over 2-3 days, which includes both informal (closed) sessions and formal (public) sessions. Due to the ongoing COVID-19 pandemic, all meetings have been held virtually.

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, news releases, and social media campaigns.

Summary of Key Accomplishments in FY 2021:

In FY 2021, the Board held its regular slate of five business meetings. Similar to most of the meetings in FY 2020, the meetings were conducted remotely due to the pandemic (November 2020, January 2021, March 2021, July 2021 and September 2021). Due to the pandemic, a sixth business meeting was conducted in May 2021 in lieu of our regularly scheduled public event. All formal sessions at these Board meetings were open to the public through live web streams. Archival video recordings of public Board meetings are also posted on the Access Board’s YouTube Channel.

At the November 2020 Board meeting, the Board hosted a virtual public event where the Access Board’s Senior Compliance Specialist presented an overview of the FY 2020 ABA Enforcement Program. In January

2021, the Board held a virtual public event on accessible virtual meeting platforms with presentations by representatives of the Department of Homeland Security and the Federal Communications Commission. Presenters explained features that make virtual platforms accessible and highlighted common access issues. They also covered best practice recommendations and resources for platform accessibility. Attendance for this event was 712 registrants.

As noted under Goal #1 above, in the spring of 2021 the Access Board hosted a four-part series of virtual meetings on making AVs accessible to passengers with disabilities. The first session focused on accessibility for passengers with mobility disabilities in entering and exiting vehicles. It included presentations by guest speakers from the Center for Inclusive Design and Environmental Access at the University at Buffalo, the National Mobility Equipment Dealers Association (NMEDA), and BraunAbility.

The second session continued discussion on entering and exiting AVs and addressed wheelchair maneuvering and securement in AVs. Guest speakers included representatives of the Department of Labor's Office of Disability Employment Policy, Robotic Research, the University of Michigan, and the University at Buffalo. In the third session, the Board hosted presentations that focused on ride hailing and on-board communication for passengers with hearing, visual, or cognitive disabilities. The session included guest speakers from Rutgers University, the University of Michigan, the National Federation of the Blind, and Gallaudet University. The fourth and final session continued to discuss ride hailing and on-board communication for passengers with hearing, visual, or cognitive disabilities. Speakers represented Carnegie Mellon University, the University of Maryland, the Disability Rights Office at Federal Communications Commission, the World Wide Web Consortium, and the Access Board's Section 508 team. They discussed challenges, research findings, and solutions for making AVs accessible to people with disabilities.

Cumulative attendance for the AV series surpassed expectations. All sessions were free and open to the public and included opportunities for attendees to pose questions and share comments, suggestions, and information. Each 90-minute session was recorded and supplemented by an online crowdsourcing dialogue platform that was active for two weeks after each session. All four sessions are archived and available to the public on the Access Board's website at <https://www.access-board.gov/av/>. The Access Board also produced a publicly available Summary Report on the series.

At the May Board meeting, the Access Board hosted panel discussions on access to self-service transaction machines (SSTMs) on May 19. One panel addressed usability issues and barriers that people with sensory, cognitive, physical, or multiple disabilities encounter using kiosks, point-of-sales machines, and other SSTMs. Speakers included representatives from the Blinded Veterans Association, the Coleman Institute for Cognitive Disabilities, the Deaf and Hard of Hearing Consumer Advocacy Network, and the United Spinal Association. A second panel discussed efforts by research and industry to improve access to SSTMs. Panelists included representatives from the Kiosk Manufacturer Association and the Trace Research and Development Center who addressed the need for accessibility standards for SSTMs, existing standards and resources, and strategies for accessibility. They were joined by representatives from NCR, which has developed a Universal Navigator interface for SSTMs, and Vispero, a company that has created a kiosk interface that integrates JAWS screen-reading software. Attendance to the event was 385.

The Access Board has also developed a Draft Strategic Plan for FYs 2022-2026. The Draft Strategic Plan includes a new focus on equity and inclusion, consistent with recent executive orders and updated goals and objectives that strengthen the Board's services and programs. In mid-June, the Draft Strategic Plan was made available for the public to review prior to the Board's virtual public event, "Strategic Planning Public Comment Session on Draft Strategic Plan FYs 2022-2026," held in July. This event was held for the purpose

of obtaining public feedback on the agency's goals and objectives for the next five years. Members of the public provided comments that the Access Board has used to continue to develop its Strategic Plan.

In conjunction with the July Board meeting, the Board held its virtual public event "Moving Forward: Access to Inclusive Fitness Equipment." The event featured panel presentations on the need for access to fitness equipment, efforts to address equipment accessibility, and implementation of inclusive fitness equipment. Senator Tammy Duckworth, a decorated veteran who has championed the cause of accessible fitness equipment for persons with disabilities, opened the event with some words of inspiration and her plan to re-introduce the Exercise and Fitness for All Act that would require the Access Board to issue guidelines and scoping requirements of exercise equipment in fitness facilities and DOJ to implement regulations.

The event also included remarks from a Paralympian and representatives of: the National Center on Health, Physical Activity and Disability; the Lakeshore Foundation; the American Council of the Blind; Beneficial Designs, Inc.; RESNA's Standards Committee on Inclusive Fitness; Mobility Fitness; the University of Alabama at Birmingham and The Rehabilitation Engineering Research Center on Recreational Technologies (RERC Rec-Tech); Ability360 Sports & Fitness Center; Munster Technological University; the UNESCO Chair in Inclusive Physical Education, Sport, Fitness, and Recreation; Playcore; and I Design Access, LLC. Attendance to the event was 499.

The final public event that the Board hosted in FY 2021 was the public briefing "Study on the Feasibility of Wheelchair Securement Systems in Passenger Aircraft" in late September. As discussed in greater detail above under Goal #2, the briefing discussed the results of a Board-sponsored study on the feasibility of installing wheelchair securement systems on passenger aircraft conducted by TRB. Attendance to the event was 304 registrants.

When the Board returns to in-town and out-of-town meetings, it will resume reaching out to external entities, such as trade associations, non-profit organizations, academic research centers, disability rights organizations, and other federal agencies, to build partnerships, keep abreast of innovations in accessible design or technologies, promulgate its services and programs, and develop in-person events.

This year, in conjunction with its business meetings, the Access Board met with the Director of Disability Policy for the Domestic Policy Council at the White House, as well as representatives from the White House's Office of Public Engagement and the Department of Commerce. In addition, the Board also received presentations from the U.S. Election Assistance Commission (EAC), Starbucks, Facebook, and the National Park Service (NPS). The meetings and presentations included sessions focused on disability and voting accessibility, efforts to create inclusive spaces in retail stores, new partnerships with technology services that provide accessibility for people who are blind or have low vision, accessibility of social media platforms during the pandemic, and assessment of the accessibility of nearly 175 NPS park units, among others.

Access Board staff also pursued initiatives outside the context of Board meetings that served to promote the agency's mission and services. Agency staff were featured speakers or panelists at numerous conferences, forums, and other public events throughout the year. For example, Access Board Executive Director Sachin Pavithran delivered keynote addresses at the M-Enabling Summit 2021 and at the Americans with Disabilities Act National Network's ADA State of the Science virtual conference, and agency staff gave presentations at: the Partners for Automated Vehicle Education's virtual discussion on "Accessible Infrastructure and AVs"; California State University, Northridge Center on Disabilities' 36th Assistive Technology Conference (CSUN 2021); the Department of the Interior's 2021 Digital Week; the Interagency Accessibility Forum (IAAF) 2021; the Federal Reserve Board's National Disability Employment Awareness Month (NDEAM) event; the

Department of Agriculture's Section 508 Awareness Event, "Knowledge is Power"; and the MITRE Corporation's NDEAM and Accessibility Technical Exchange Meeting (TEM) event. Agency staff also met with representatives from NPS, Amtrak, state and local departments of transportation, and codes and standards organization officials, from such organizations as RESNA, the International Code Council (ICC), the American Society of Testing and Materials (ASTM), and the Federal Highway Administration.

On the international side, Access Board leadership and other staff met with representatives of the government of Thailand, Shared Services Canada, European Commission (EC), and the United Nations Commission on Economic and Social Commission for Asia and the Pacific (ESCAP). We also participated in meetings and discussions at an Israeli webinar on the Accessible City and with Standards Coordination Working Group, which is sponsored by NIST.

As discussed in greater detail above under Goal #2, in FY 2021 the Access Board developed and migrated to a new website. The website continues to serve as a leading resource on accessible design, guidance materials, and news about agency activities and events. Overall, in FY 2021, the website logged about 730,000 users and 2.1 million page views.

As also noted above under Goal #2, the Board also developed new profiles on social media platforms, specifically Facebook and LinkedIn, to supplement its existing Twitter and YouTube accounts. In FY 2021, the Board posted/engaged more frequently on these accounts and developed more news articles and e-mail bulletins for its subscribers. The Board's public affairs program has also implemented some key changes to enhance its public profile, including redesign of its e-mail bulletins, expansion of the topics within our subscriber network, and enhancements in the detail of content.

As noted above under Goal #3, in FY 2021 President Biden issued Executive Order 13985, *Advancing Racial Equity and Support for Underserved Communities Through the Federal Government*, and Executive Order 14035, *Diversity, Equity, Inclusion, and Accessibility in the Federal Workforce*. Goal #3 discusses the planned efforts of the Access Board under EO 13985 in collaborating with federal agencies that own or lease ABA-covered facilities that primarily serve American Indians and Alaska Natives (or are on Tribal lands) or individuals in other underserved communities known to have higher incidences disability, all in an effort to ensure greater accessibility of those facilities. Goal #3 also discusses the Access Board's planned efforts under EO 14035 to work with other agencies to ensure that their facilities comply with, and even surpass, ABA standards in an effort to enhance accessibility for federal employees with disabilities.

Aside from its enhanced focus on equity in its ABA compliance and enforcement program, the Access Board has dedicated more concentrated efforts to reach out to intersectional underserved populations; in this case, persons with disabilities who are also members of other underserved communities, such as racial minority groups or individuals living in underserved geographic areas. The Access Board conducted research to create an extensive list of professional organizations and individuals specifically serving professionals who identify as racial and ethnic minorities in the fields of architecture, engineering, and construction, distributed its information sheet to professional organizations and their networks, and translated some of its public documents into Spanish.

At the beginning of his administration, President Biden also issued a Memorandum on Tribal Consultation and Strengthening Nation-to-Nation Relationships, which requires each agency to implement the policies and directives of Executive Order 13175. Pursuant to this directive, the Access Board has reached out to inter-tribal organizations and Tribal officials to apprise them of the agency's technical services and public programs, provide information about the agency's ABA complaint process, and inquire about developing a

contact list of Tribal community leaders and professionals. Access Board staff has also presented to inter-tribal organizations and participated in stakeholder meetings for inclusive planning in Tribal communities.

UNITED STATES ACCESS BOARD

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

**FOR THE FISCAL YEARS ENDED
SEPTEMBER 30, 2021 AND 2020**



**Prepared By
Brown & Company CPAs and Management Consultants, PLLC
November 12, 2021**



INDEPENDENT AUDITOR'S REPORT

United States Access Board
Washington, D.C.

In our audits of the fiscal years 2021 and 2020 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, 2021, and 2020, 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 2021 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 the Accountability of Tax Dollars Act of 2002 (ATDA) (Pub. L. No. 107-289), we have audited USAB's financial statements. USAB's financial statements comprise the balance sheets as of September 30, 2021 and 2020; 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 and the provisions of OMB Bulletin No. 21-04, *Audit Requirements for Federal Financial Statements*. 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, 2021, and 2020, 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 the USAB's financial statements, we considered the USAB's internal control over financial reporting, consistent with our auditor's responsibility discussed below. We performed our procedures related to the USAB's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards.

Management's Responsibility

USAB 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, 2021, 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 the USAB's internal control over financial reporting. Accordingly, we do not express an opinion on the 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.

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

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 the 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 the 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 2021 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 Agreements

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


Greenbelt, Maryland
November 12, 2021

Financial Statements and Notes

**UNITED STATES ACCESS BOARD
BALANCE SHEET
AS OF SEPTEMBER 30, 2021 AND 2020
(In Dollars)**

	2021	2020
Assets:		
Intragovernmental:		
Fund Balance with Treasury (Note 2)	\$ 4,050,171	\$ 3,932,248
Advances and Prepayments (Note 5)	200,000	-
Total Intragovernmental	4,250,171	3,932,248
With the Public:		
Accounts Receivable, Net (Note 3)	315	8
General Property, Plant, and Equipment, Net (Note 4)	324,679	207,963
Total With the Public	324,994	207,971
Total Assets	\$ 4,575,165	\$ 4,140,219
Liabilities (Note 6):		
Intragovernmental:		
Accounts Payable	210,844	145,938
Accounts Payable	210,844	145,938
Other Liabilities (Note 7)	66,935	58,463
Other Liabilities (Without Reciprocals)	13,480	12,235
Benefit Program Contributions Payable	53,455	46,228
Total Intragovernmental	277,779	204,401
With the Public:		
Accounts Payable	127,199	187,021
Federal Employee and Veteran Benefits Payable	405,179	373,813
Other Liabilities (Note 7)	190,943	169,953
Total With the Public	723,321	730,787
Total Liabilities	\$ 1,001,100	\$ 935,188
Net Position:		
Unexpended Appropriations - Funds from Other than Dedicated Collections	\$ 3,651,253	\$ 3,369,055
Cumulative Results of Operations - Funds from Other than Dedicated Collections	(77,188)	(164,024)
Total Cumulative Results of Operations	(77,188)	(164,024)
Total Net Position	3,574,065	3,205,031
Total Liabilities and Net Position	\$ 4,575,165	\$ 4,140,219

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

UNITED STATES ACCESS BOARD
STATEMENT OF NET COST
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020
(In Dollars)

	2021	2020
Gross Program Costs:		
Gross Costs	\$ 8,958,174	\$ 9,031,502
Less: Earned Revenue	-	(8,318)
Net Cost of Operations	\$ 8,958,174	\$ 9,023,184

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

UNITED STATES ACCESS BOARD
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020
(In Dollars)

	2021	2020
	Consolidated Total	Consolidated Total
Unexpended Appropriations:		
Beginning Balances	\$ 3,369,055	\$ 2,972,478
Appropriations Received	9,200,000	9,200,000
Other Adjustments	(96,335)	(85,662)
Appropriations Used	(8,821,467)	(8,717,761)
Net Change in Unexpended Appropriations	282,198	396,577
Total Unexpended Appropriations - Ending	\$ 3,651,253	\$ 3,369,055
Cumulative Results of Operations:		
Beginning Balances	\$ (164,024)	\$ (60,706)
Appropriations Used	8,821,467	8,717,761
Imputed Financing (Note 9)	223,543	202,105
Net Cost of Operations	(8,958,174)	(9,023,184)
Net Change in Cumulative Results of Operations	86,836	(103,318)
Cumulative Results of Operations - Ending	\$ (77,188)	\$ (164,024)
Net Position	\$ 3,574,065	\$ 3,205,031

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

UNITED STATES ACCESS BOARD
STATEMENT OF BUDGETARY RESOURCES
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020
(In Dollars)

	2021	2020
Budgetary Resources:		
Unobligated balance from prior year budget authority, net	\$ 1,086,746	\$ 754,023
Appropriations	9,200,000	9,200,000
Spending authority from offsetting collections	-	9,361
Total Budgetary Resources	\$ 10,286,746	\$ 9,963,384
Status of Budgetary Resources:		
New obligations and upward adjustments (total)	\$ 8,932,332	\$ 8,957,362
Unobligated balance, end of year:		
Apportioned, unexpired accounts	423,722	276,987
Expired unobligated balance, end of year	930,692	729,035
Unobligated balance, end of year (total)	1,354,414	1,006,022
Total Budgetary Resources	\$ 10,286,746	\$ 9,963,384
Outlays, Net and Disbursements, Net:		
Agency outlays, net	8,985,741	7,513,551

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



UNITED STATES ACCESS BOARD NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

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

B. Basis of Presentation

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

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

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

C. Basis of Accounting

Transactions are recorded on both an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned, and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates 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, revolving, and deposit fund accounts. Appropriated funds recorded in expenditure accounts are available to pay current liabilities and finance authorized purchases.

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

E. Accounts Receivable

Accounts receivable consists of amounts owed to 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. Access Board's capitalization threshold is \$50,000 for individual purchases and \$500,000 for bulk purchases. Property, equipment, and software acquisitions that do not meet the capitalization criteria are expensed upon receipt. Applicable standard governmental guidelines regulate the disposal and convertibility of agency property, equipment, and software. The useful life classifications for capitalized assets are as follows:

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

G. Advances and Prepaid Charges

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

H. Liabilities

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

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

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

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

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 Access Board for current period expense reporting. OPM also provides information regarding the full cost of health and life insurance benefits. Access Board recognized the offsetting revenue as imputed financing sources to the extent these expenses will be paid by OPM.

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

L. Other Post-Employment Benefits

Access Board employees eligible to participate in the Federal Employees' Health Benefits Plan (FEHBP) and the Federal Employees' Group Life Insurance Program (FEGSIP) 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 2020 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, 2021 and 2020, were as follows:

	2021	2020
Status of Fund Balance with Treasury:		
Unobligated Balance		
Available	\$ 423,722	\$ 276,987
Unavailable	930,692	729,035
Obligated Balance Not Yet Disbursed	2,695,757	2,926,226
Total	\$ 4,050,171	\$ 3,932,248

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, 2021 and 2020, were as follows:

	2021	2020
With the Public		
Accounts Receivable	\$ 315	\$ 8
Total Public Accounts Receivable	\$ 315	\$ 8
Total Accounts Receivable	\$ 315	\$ 8

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, 2021 and 2020.

NOTE 4. GENERAL PROPERTY, PLANT AND EQUIPMENT, NET

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

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

Schedule of General Property, Plant and Equipment, Net as of September 30, 2020:

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

NOTE 5. OTHER ASSETS

Other assets account balances as of September 30, 2021 and 2020, were as follows:

	2021	2020
Intragovernmental Advances and Prepayments	\$ 200,000	\$ -
Total Intragovernmental Other Assets	\$ 200,000	\$ -

Access Board posts NBC Administrative Office procurement orders as prepayments.

NOTE 6. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for Access Board as of September 30, 2021 and 2020, 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.

	2021	2020
Intragovernmental – FECA	\$ 5,837	\$ 5,837
Unfunded Leave	396,344	366,157
Total Liabilities Not Covered by Budgetary Resources	\$ 402,181	\$ 371,994
Total Liabilities Covered by Budgetary Resources	598,919	563,194
Total Liabilities	\$ 1,001,100	\$ 935,188

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

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

NOTE 7. OTHER LIABILITIES

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

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

Other liabilities account balances as of September 30, 2020 were as follows:

	Current	Non Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 12,235	\$ -	\$ 12,235
Employer Contributions and Payroll Taxes Payable	40,391	-	40,391
Unfunded FECA Liability	5,837	-	5,837
Total Intragovernmental Other Liabilities	\$ 58,463	\$ -	\$ 58,463
With the Public			
Accrued Funded Payroll and Leave	\$ 169,953	\$ -	\$ 169,953
Total Public Other Liabilities	\$ 169,953	\$ -	\$ 169,953
Total Other Liabilities	\$ 228,416	\$ -	\$ 228,416

NOTE 8. LEASES

Operating Leases

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 2021 and 2020 were \$715,410 and \$686,729, respectively. Below is a schedule of future payments for the term of the lease.

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

Fiscal Year	Asset Category Building	
2022	\$	186,946
2023		563,169
2024		726,169
2025		735,207
2026		744,516
Thereafter		8,443,087
Total Future Lease Payments	\$	11,399,094

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

NOTE 9. INTER-ENTITY COSTS

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. 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, 2021 and 2020, respectively, inter-entity costs were as follows:

	2021	2020
Office of Personnel Management	\$ 223,543	\$ 202,105
Total Imputed Financing Sources	\$ 223,543	\$ 202,105

NOTE 10. UNDELIVERED ORDERS AT THE END OF THE PERIOD

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

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

As of September 30, 2020, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Unpaid Undelivered Orders	\$ 1,229,172	\$ 1,133,859	\$ 2,363,031
Total Undelivered Orders	\$ 1,229,172	\$ 1,133,859	\$ 2,363,031

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 2021 actual budgetary execution information has not yet been published. The President’s Budget is scheduled for publication in February 2022 and can be found at the OMB Web site: <http://www.whitehouse.gov/omb/>. The 2022 Budget of the United States Government, with the “Actual” column completed for 2020, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

In Millions

	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources	\$ 10	\$ 9	\$ -	\$ 7
Difference - Due to Rounding	(1)	-	-	-
Budget of the U.S. Government	\$ 9	\$ 9	\$ -	\$ 7

NOTE 12. RECONCILIATION OF NET COST TO NET OUTLAYS

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

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

**RECONCILIATION OF NET COST TO NET OUTLAYS
BUDGET AND ACCRUAL RECONCILIATION
FOR THE YEARS ENDED SEPTEMBER 30, 2021
(In Dollars)**

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

Reconciliation of Net Cost to Net Outlays as of September 30, 2020:

**RECONCILIATION OF NET COST TO NET OUTLAYS
BUDGET AND ACCRUAL RECONCILIATION
FOR THE YEARS ENDED SEPTEMBER 30, 2020
(In Dollars)**

	Intragovernmental	With the Public	Total
Net Operating Cost (SNC)	\$ 4,436,331	\$ 4,586,853	\$ 9,023,184
Components of Net Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(57,836)	(57,836)
Increase/(Decrease) in Assets:			
Accounts Receivable, Net	-	(1,269)	(1,269)
Other Assets	(1,129,704)	-	(1,129,704)
(Increase)/Decrease in Liabilities:			
Accounts Payable	48,122	(115,085)	(66,963)
Federal Employee and Veteran Benefits Payable	-	(47,651)	(47,651)
Other Liabilities	(9,291)	2,881	(6,410)
Financing Sources:			
Imputed Cost	(202,105)	-	(202,105)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ (1,292,978)	\$ (218,960)	\$ (1,511,938)
Components of the Budget Outlays That Are Not Part of Net Operating Cost			
Acquisition of Capital Assets	2,305	-	2,305
Total Components of the Budget Outlays That Are Not Part of Net Operating Cost	\$ 2,305	\$ -	\$ 2,305
Misc Items			
Total Other Reconciling Items	-	-	-
Total Net Outlays (Calculated Total)	\$ 3,145,658	\$ 4,367,893	\$ 7,513,551
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			\$ 7,513,551