

UNITED STATES ACCESS BOARD

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

**FOR THE FISCAL YEARS ENDED
SEPTEMBER 30, 2024 AND 2023**



**Prepared By
Brown & Company CPAs and Management Consultants, PLLC
November 13, 2024**



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UNITED STATES ACCESS BOARD

Advancing Full Access and Inclusion for All

1331 F Street NW, Suite 1000
Washington, DC 20004

1-202-272-0080 (voice/TTY)
www.access-board.gov

November 13, 2024

I am pleased to present the Access Board's Performance and Accountability Report for Fiscal Year 2024. This report provides key information on the Access Board's progress in meeting its mission and managing its financial responsibilities. Our agency has a proud history of serving the public through its programs focused on accessibility for people with disabilities.

Fiscal Year 2024 was a year of continued success. The Access Board continues to develop accessibility requirements, provide technical assistance and training, and enforce access requirements for the federal government. We will continue to strive for excellence to fulfill our responsibilities to provide accessibility for people with disabilities.

Sincerely,

A handwritten signature in black ink that reads "Sachin Dev".

Sachin Dev Pavithran
Executive Director

Management Discussion and Analysis

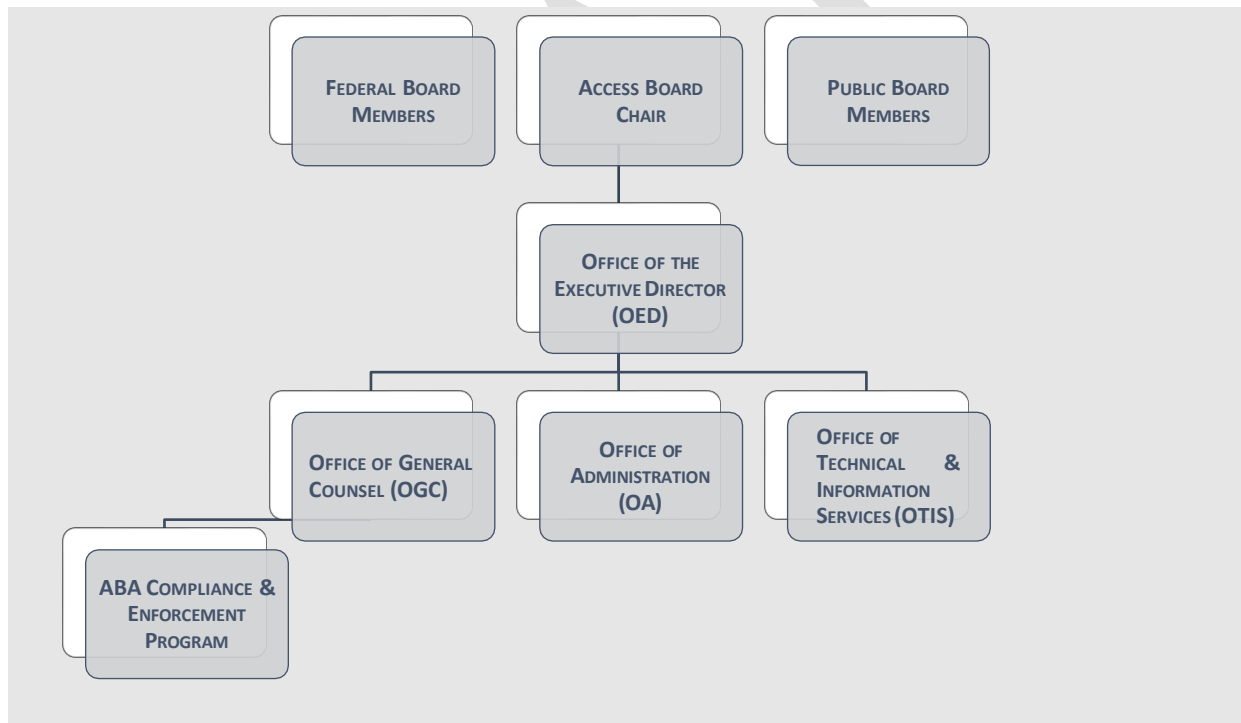
Mission

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 an independent federal agency devoted to advancing accessibility and equality for people with disabilities. Originally, in the mid-1970s, the Access Board’s primary mission was enforcement of the Architectural Barriers Act of 1968 (ABA), which requires federal buildings and certain other federally financed facilities to be accessible to people with disabilities. Congress has, however, expanded the agency’s mission and responsibilities over the years. Today, the Access Board’s mission embraces four 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; ABA compliance and enforcement; and promotion of accessibility.

Organizational Structure

The Access Board is governed by a 25-member board, with the Board Chair serving as agency head. Figure 1 depicts the agency’s organizational structure in FY 2024:

Figure 1: U.S. Access Board Organizational Structure



Board Members

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

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

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

Staff Offices

The Access Board's career staff is organized into four units/offices. At the close of FY 2024, the agency had 26 full-time employees—most of whom are professionals with subject-matter expertise in accessibility within the Access Board's jurisdiction. The agency's physical office is in Washington, D.C. at 1331 F St. NW, Suite 1000.

Office of the Executive Director

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

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

Office of General Counsel

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

Office of Administration

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

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, public right-of-way, transportation vehicles, information and communication technology (ICT), and medical diagnostic equipment. OTIS provides technical assistance and guidance to the public on these guidelines and standards. It also conducts webinars and training on accessibility.

Controls, Systems, and Legal Compliance

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

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

Federal Managers' Financial Integrity Act of 1982 (FMFIA)

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

During FY 2024, the Access Board had several interagency agreements with other federal agencies for shared administrative services. The Access Board contracted with BFS/ARC for financial management, HR, procurement, and travel services. Other shared service providers included: the General Services Administration (GSA) for internet, voice communication, Personal Identity Verification (PIV) card administration, and web hosting; the Department of Agriculture's (USDA) National Financial Center (NFC) for payroll; the Department of the Interior's (DOI) Interior Business Center for HR security and drug testing; the Office of Personnel Management (OPM) for employee relations consulting services, performance management program and system; the Defense Counterintelligence and Security Agency (DCSA) for background investigations services; and the United States Postal Service (USPS) for EEO complaint investigation.

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

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

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

Financial Statement Audit

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

Payment Integrity Information Act of 2019 (PIIA)

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

Because OMB has not yet issued implementing guidance under the PIIA, the contours of agencies' reporting and/or assurance obligations remain unknown. Nonetheless, the Access Board can definitively state that, based on the PIIA's statutory definition of "significance," the agency had no programs/activities at significant risk of improper payments in FY 2024.

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 using centralized and/or cross-agency collection mechanisms for most non-tax debts. Under the DCIA, federal agencies are required to refer non-tax debts that have been delinquent for more than 120 days to the Treasury Department for collection.

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

collection.

Prompt Payment Act of 1982

The Prompt Payment Act requires federal agencies to make timely payments to vendors for covered supplies and services, pay an interest penalty when payment is made after the due date, and take cash discounts when economically justified. The Access Board always strives to maintain a 100% on-time payment rate and, in FY 2024, incurred \$0 in interest penalties. The agency will work to maintain 100% on-time vendor payments in future fiscal years.

Digital Accountability and Transparency Act of 2014 (DATA Act)

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

BFS/ARC has implemented software that enables the Access Board to comply with DATA Act requirements. In FY 2024, the agency was compliant with applicable DATA Act requirements and timely submitted all certifications timely.

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 2024. As required by this Act, the agency would notify appropriate authorities were such a violation to occur.

Computer Information and Security Program

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

Performance Data Verification

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

Limitations on Financial Statements

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

Performance Report

Goal #1: Establish Technical Specifications for Accessible Design

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

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

Background

In its mission and under its statutory authority, the Access Board develops and maintains accessibility standards and guidelines, and Goal #1 establishes objectives that direct Board staff and operations to complete such work. The Access Board is responsible for developing and maintaining accessibility criteria for the built environment, transportation vehicles, ICT, medical diagnostic equipment, and outdoor recreational areas under the Americans with Disability Act (ADA), the ABA, and Sections 508 and 510 of the Rehabilitation Act. In general, the Access Board has regulatory authority for two different types of accessibility criteria: (1) accessibility “guidelines,” which only have force of law when formally adopted through regulation by an enforcing entity—typically, another federal agency; and (2) accessibility “standards,” which have force of law upon issuance. For example, under the ADA, the Departments of Justice (DOJ) and Transportation (DOT) are obliged to use the Access Board's ADA Accessibility Guidelines as the baseline for implementing their regulations addressing public accommodations and transportation vehicles, respectively.

However, until these departments promulgate final regulations, the ADA Accessibility Guidelines are not legally enforceable. By contrast, under Section 508 of the Rehabilitation Act, the Access Board is charged with issuing technical and functional performance standards for the accessibility of ICT that federal agencies develop, procure, maintain, or use, and these standards are enforceable upon promulgation by the Access Board. Technical standards for medical diagnostic equipment issued under Section 510 of the Rehabilitation Act, part of the Patient Protection and Affordable Care Act, are voluntary in nature. Federal agencies are not required to adopt these standards, but they may adopt the standards as mandatory requirements under the ADA.

Summary of Key Accomplishments in FY 2024

Accessibility Standards for Medical Diagnostic Equipment

The Access Board issued its accessibility standards for medical diagnostic equipment (MDE) in 2017. These standards address access to examination tables and chairs, weight scales, radiological equipment, and other equipment used by health care providers for diagnostic purposes. The standards specify that MDE transfer surfaces be adjustable across a specified range so that they can be aligned with the seat of a patient's

wheelchair to facilitate transfer to the equipment. The Access Board proposed that transfer surfaces be adjustable from a low height of 17 inches to a high height of 25 inches based on a major study it helped sponsor on measures of people who use wheeled mobility aids. There was strong disagreement among commenters and stakeholders on what the low transfer height should be. Disability advocates supported the 17-inch minimum recommended by the anthropometric study, while MDE manufactures alleged that this height would be difficult and expensive to meet and that low height from 17 inches to 19 inches should be allowed, consistent with existing access standards and industry practice. In finalizing the MDE standards, the Access Board specified a temporary low transfer surface height range of 17 to 19 inches pending the collection of further information and research. This provision expired in January 2022.

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

In FY 2023, the Access Board published a notice of proposed rulemaking (NPRM), setting the low transfer height at 17 inches on May 23, 2023 ([88 FR 33147](#)). The public comment period closed on August 31, 2023, and 77 comments were received.

In FY 2024, the Access Board published a final rule, setting the low transfer height at 17 inches on July 25, 2024 ([89 FR 60307](#)).

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 buildings and facilities. SSTMs are used to conduct an expanding range of transactions and functions, including use as point-of-sales machines for self-checkout in a growing number of retail facilities, grocery stores, and drug stores.

However, kiosks and SSTMs have long posed accessibility barriers to people with disabilities, particularly those who are blind or have low vision. Robust speech output is necessary to provide access for users unable to see display screens. SSTMs also can pose barriers for users who are deaf or hard of hearing if they lack captioning and text equivalents for audible information. Furthermore, these devices must be accessible to people with physical disabilities, including those who use wheelchairs and other mobility devices, have limited dexterity, or who are of short stature.

As part of its work for Objective 1.4, the Access Board has devoted attention to these emerging technologies and ubiquitous trends. In FY 2023, the agency issued an advance notice of proposed rulemaking (ANPRM) on supplemental accessibility guidelines for SSTMs, seeking public comment on the Board's anticipated approach to accessibility guidelines for these devices.

In FY 2024, Board staff drafted an NPRM proposing technical accessibility specifications for SSTMs, as well as specific scoping for SSTMs in buildings and sites, public rights-of-way, and transportation vehicles. In addition, Board staff, with the assistance of a contractor, prepared the preliminary regulatory impact analysis for this rulemaking. The Board approved the rulemaking package for submission to OMB, where it is currently under review. The Access Board anticipates publication of the NPRM in December 2024..

Electric Vehicle Charging Stations

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

In July 2022, the Access Board released the Technical Assistance Document “Design Recommendations for Accessible Electric Vehicle Charging Stations.” The document identifies some already existing requirements applicable to facilities generally in the ADA Accessibility Guidelines, which have been adopted as enforceable standards by DOJ, and the ABA Accessibility Standards.

During FY 2023, the Access Board worked on a rulemaking to supplement the ADA and ABA Accessibility Guidelines to address access to EV charging stations, supporting Objective 1.1 and 1.4. The Access Board entered into an interagency agreement with DOT’s Volpe Center, which has prepared a preliminary regulatory impact analysis (evaluating the costs and benefits of the proposed rule), and initial regulatory flexibility analysis (which considers the impact of the rule on small businesses).

During FY 2024, the Access Board completed EO 12866 review and published the notice of proposed rulemaking on September 3, 2024 [89 FR 71215](#). The public comment period ended on November 4, 2024.

Update of Existing ADA Accessibility Guidelines for Rail Vehicles

The Access Board continues to work on transportation accessibility guidelines and to achieve Objective 1.1. In FY 2022, the agency published an ANPRM to begin the process of updating its existing accessibility guidelines for rail vehicles covered by the ADA. The Access Board received more than 200 comments on the ANPRM. Previously, the Access Board established the Rail Vehicles Access Advisory Committee (RVAAC), whose members included representatives from advocacy organizations, transit operators, rail car manufacturers, and other stakeholders. This committee 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 Access Board intends to publish an NPRM setting forth ADA Accessibility Guidelines for rail vehicles in June 2025. The NPRM will address and incorporate comments received in response to the ANPRM and recommendations from the advisory committee.

Participation in Development of Voluntary Consensus Standards

Objective 1.2 reflects the agency’s long-standing history of working with model code groups and standards development organizations (SDOs) on codes and voluntary consensus standards related to accessibility. To contribute to the achievement of Objectives 1.2, 1.4, and 1.5, Board staff also served on numerous committees, technical working groups, and cooperative research panels in FY 2023 to ensure that the agency’s technical expertise and perspectives contribute to the development (or revision) of model codes and standards that affect accessibility in a wide range of settings, including such areas as: the built environment; recreational facilities; websites and web content; public transportation technologies; and traffic control devices. The Access Board believes such efforts enhance its credibility as a knowledgeable source of information regarding technical aspects of accessibility. Moreover, working cooperatively with codes organizations and SDOs’ standards brings greater likelihood of harmonization between private codes/standards and federal accessibility requirements.

In FY 2024, Board staff served on, or worked with, the following model code groups, standard-setting organizations, and research cooperatives:

- American Society of Testing and Materials (ASTM) Committee on Sports Equipment, Playing

Surfaces, and Facilities;

- International Code Council (ICC) Consensus Committee on Accessible and Usable Buildings and Facilities (ANSI A117.1);
- National Committee on Uniform Traffic Control Devices (NCUTCD);
- National Cooperative Highway Research Project (NCHRP) (part of the Transportation Research Board [TRB]);
- National Fire Protection Association (NFPA): The Disability Access Review and Advisory Committee (DARAC);
- Transportation Cooperative Research Project (TCRP) (part of TRB);
- Rehabilitation Engineering and Assistive Technology Society of North America (RESNA) Standards Committee on Cognitive Accessibility (CA);
- RESNA Standards Committee on Inclusive Fitness (IF);
- TRB Standing Committee on Innovative Public Transportation Services and Technologies;
- RESNA Standards Committee for Assistive Technology for Air Travel (ATAT);
- RESNA Standards Committee for Wheelchairs and Transportation; and
- World Wide Web Consortium (W3C) Web Accessibility Initiative (WAI) Liaison and Accessibility Guidelines Working Group (AG WG).
- Multimodal and Accessible Transportation Standard Coordinating Committee
- National Collaboration on Bicycle, Pedestrian and Accessibility Infrastructure Data

During FY 2024, Board staff also continued participating in numerous interagency committees and working groups that foster cooperation on accessibility-related issues, including the following:

- The OTIS Director assists in the planning and participates in the Interagency Disability Senior Disability Leadership Networking Group. Meeting quarterly, the group serves as a collaborative forum for federal agencies (or components) with similar disability-related missions to share information and best practices and to establish new partnerships.
- Board ICT staff are leaders in promoting understanding and compliance of the Section 508 standards through significant interagency contributions to the U.S. Federal Chief Information Officers Council's (CIOC) Accessibility Community of Practice (ACOP). Board staff are active contributors to all three subcommittees, including Co-chairs for Education and Best Practices subcommittees and Project Lead for development of Accessibility Conformance Report evaluation guidance.
- Participation in developing interagency consensus guidance on accessible electronic documents.
- Co-leads of the interagency workgroup for the Section 508 ICT Testing Baseline Portfolio, which develops minimum testing requirements for Section 508 conformance and alignment validation.
- The Access Board is an ex officio member of the Federal Communication Commission (FCC) Disability Advisory Committee (DAC).
- 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.
- Artificial Intelligence Standards Coordination Working Group (AISCWG) that facilitates the coordination of federal government agency activities related to the development and use of artificial intelligence (AI) standards, and to develop recommendations relating to AI standards to the ICSP as appropriate. The AISCWG activities also support NIST's Federal Coordinator role for AI standards. The AISCWG reports to the Chair of the ICSP and advises the members of the ICSP on relevant issues.
- Board staff meets quarterly with National Highway Traffic Safety Administration (NHTSA) staff to discuss research and advancements in accessible autonomous vehicles.

Goal #2: Provide Education and Information on the Importance and Implementation of Accessible Design

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

- Objective 2.1: Provide training on accessible design.
- Objective 2.2: Provide technical assistance on implementation of accessibility guidelines and standards.
- Objective 2.3: Create educational materials to promote understanding of accessible design.
- Objective 2.4: Use stakeholders' feedback to improve our information services.

Background

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

Summary of Key FY 2024 Accomplishments

Technical Assistance

The Access Board's TA program is a signature service to the public, enabling the agency to achieve Objectives 2.1 and 2.2. Inquiries are fielded through the Access Board's TA phone line and via e-mail. TA helps improve understanding of accessibility requirements and their application to specific, real challenges posed by members of the public. In FY 2024, Board staff managed over 5,700 TA inquiries, representing an 8% increase from FY 2023.

Central to the agency's signature technical assistance services, Board staff use an internal Knowledge Management System (KMS) to efficiently track and manage inquiries. Inquiries and staff answers are categorized and documented in the KMS. Unique and challenging questions requiring additional consideration and research are marked for review and discussed during weekly staff meetings. This information serves as a learning opportunity for technical staff and to gain consensus. Final answers are then documented in the KMS, with hyper-linked references to relevant agency guidance, citations, responses to past TA inquiries, and notations about accessibility or design issues. KMS data is also regularly analyzed to help reveal important technical assistance trends, hot topics, and incorporated into training, educational materials, and in some cases, rulemaking.

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

TA Guidance

As part of its TA program, the agency develops various educational materials (Objective 2.3) to help explain different aspects of its guidelines under the ADA, ABA, and other laws. The agency's issuance of guidance documents and other TA documents further illustrate the practical application of relevant existing ADA and ABA Accessibility Guidelines. Additional documents include recommendations and best practices to improve access to a site, building, facility, space, element, or service. Board staff produce informative animations that help design professionals understand the reason and method for applying the ADA and ABA Accessibility Standards. The agency's website provides a complete list of its [guidance documents](#) (including animations and videos) and its [TA documents](#).

The Access Board provides publicly available guides/technical bulletins that cover Chapters 1-6 and signage in Chapter 7 of the ADA and ABA. During FY 2024, Board staff worked diligently on rulemaking efforts. Additional work on guides and technical bulletins will continue during FY 2025.

Other Technical Assistance and Resources

The Access Board achieves Objective 2.3 through other efforts, such as collaborations, resources, and public communication. In FY 2024, Board staff accomplished several interagency collaborations, including in-depth technical assistance to the National Institute of Health (NIH), GSA, Social Security Administration (SSA), and a partnership with Amtrak to continuously facilitate accessibility improvements as rail cars are updated.

Board staff provided accessibility guidance for the development of a new Griffin Museum of Science and Industry facility and improving accessibility for the Lincoln Home National Historic Site (National Park Service). In addition to site specific guidance, Board staff met with a delegation from the Republic of Indonesia to discuss implementing accessibility standards in their country. In an ongoing collaboration with HUD accessibility staff, Board staff sought to unify responses for residential requirements, including Uniform Federal Accessibility Standards (UFAS) and Fair Housing.

Access Board Website

In FY 2024, the Access Board continued refining and updating the agency website as the national resource on ADA and ABA accessible design, Section 508 of the Rehabilitation Act, and other accessibility provisions. Through this site, the Access Board provides updates to federal agencies and members of the public on rulemaking, research, ABA enforcement, training, technical assistance, and other programs.

The Access Board routinely contributes to technical assistance and guidance materials posted to [Section508.gov](https://www.section508.gov). Board staff contributed to the agency instructions for the government-wide Section 508 assessment, accessible social media guidance, best practices for Section 508 complaints, and articles on typography and equations.

Agency-Sponsored Trainings and Webinars

The Access Board hosts monthly accessibility webinars and provides a wide range of training at national conferences to specific audiences throughout the year. In FY 2024, Board staff increased the number of training participants by 18% over FY 2023 through the presentation of 117 webinars and trainings, reaching approximately 25,000 participants.

As each rule becomes final, the Access Board experiences a spike in training requests. Following issuance of the final rule for Public Right-of-Way Accessibility Guidelines (PROWAG) in August 2023, the Access Board provided numerous trainings (both in-person and virtually) to state and local departments of transportation, as well as professional organizations for transportation planners, engineers, and landscape designers.

Access Board staff strive to improve cost efficiencies across the federal government. Previously, Board staff responded to numerous individual training requests from multiple contacts within one federal agency. During FY 2024, Board staff collaborated with the lead staff at federal agency headquarters to coordinate and consolidate training at the national level, and to establish reoccurring training annually. This yielded greater consistent knowledge across federal agencies.

Facilitated Webinars

The Access Board's monthly webinars for the built and digital environments continue to be a valuable resource for disseminating technical information on accessibility guidelines and standards to a broad range of audiences. Participants are provided the option to join live or to later view archived recordings posted on the website. Currently, the Access Board hosts a catalog of 164 archived webinars. Additionally, there are 14 self-paced, archived webinars that offer continuing education credits (CEUs).

The built environment bi-monthly webinars ([AccessibilityOnline](#)) focuses on the ADA and ABA Accessibility Standards and provides guidance on a range of facility types and covers common sources of confusion. These monthly, 90-minute sessions are facilitated through a contractor. All webinars include sign language interpreting and real-time captioning. Continuing Education Units (CEU) are available to participants upon request. Overall, the number of webinar participants (12,000) increased by 72% this year over FY 2023, which is attributed to the Board's issuance of the final rule for PROWAG.

The Board's second bi-monthly series highlights [Section 508 Best Practices](#), in partnership with the Federal Chief Information Officer Council's Accessibility Community of Practice. The Section 508 series provides a pipeline of information and best practices for federal agencies to emulate in meeting the accessible ICT requirements. Recent topics include highlights from the government-wide Section 508 assessment, demystifying the procurement process, and enhancing accessibility through customer experience.

Goal #3: Improve the Accessibility of the Federal Government

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

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

Background

Improving the accessibility of the federal government is a foundational pillar of the Access Board's mission. The agency was established by the Rehabilitation Act of 1973 to be the sole agency responsible for the enforcement of the ABA. The ABA requires most buildings designed, constructed, altered, or leased by the federal government—along with certain other federally-financed facilities—to be accessible to and usable by

people with disabilities. The agency's ABA compliance and enforcement program processes and investigates complaints and, when violations are found, works with the appropriate federal agency or facility owner/leaseholder to remedy these barriers.

In any given year, the Access Board receives ABA complaints concerning a wide range of federal buildings and facilities, such as: federal office buildings and United States Courthouses; Veterans Affairs (VA) Medical Centers and Community-Based Outpatient Clinics; SSA offices; post offices; National Parks; and Department of Defense (DoD) facilities, including buildings where civilians are employed, base exchanges, military family housing, and Morale, Welfare, and Recreation (MWR) facilities.

Enforcement program staff also work proactively with federal agencies and others to ensure that relevant officials at headquarters, regional and field offices, and local sites have a working knowledge of their accessibility obligations. The Access Board has cultivated productive working relationships with senior leaders at its sister federal agencies, particularly those that own, manage, or lease federal properties or see frequent ABA complaints.

While the Access Board continues to successfully execute its ABA-related mandates, its responsibilities have expanded significantly during its 50-year history. One such duty includes ensuring that ICT is accessible to and usable by people with disabilities, as required under Section 508 of the Rehabilitation Act. Federal agencies must develop, procure, maintain, and use ICT that is accessible. This ensures equal access to federal employment for people with disabilities and reduces the need for agencies to undertake individual accommodations. In addition, this ensures that members of the public who are individuals with disabilities will have access to government information and services. The Access Board is undertaking initiatives in partnership with other federal agencies to promote and advance ICT accessibility throughout the federal sector.

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

In Executive Order (EO) 14035 *Diversity, Equity, Inclusion, and Accessibility in the Federal Workforce*, President Biden highlighted accessibility as one of the great equalizers which, among other things, leads to a stronger and more effective workforce and affords individuals with disabilities an equitable and inclusive work environment. The Access Board's work squarely supports this philosophy.

Summary of Key Accomplishments in FY 2024

ABA Enforcement

With respect to Objective 3.1, during FY 2024 the Access Board received 341 new ABA complaints (69.7% increase in filings from FY 2023) and closed 265 complaints (58.7% increase from FY 2023), which includes 85 complaints where federal agencies (or other facility owner/leaseholder) took corrective action to remediate violations of the applicable accessibility standard—representing a 57.4% increase over the previous year and approximately one-third (32.1%) of all closures.

Presented in Table 1 are ABA caseload statistics for FY 2024, as well as comparative data for FYs 2022 and 2023. (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.)

data for FYs 2021 and 2022. (*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 2022 – 2024)

ABA Cases	FY 2022	FY 2023	FY 2024
Complaints Pending (start of FY)	83	127	161
Complaints Received	241	201	341
Complaints Closed (during FY)	197	167	265
Complaints Pending (end of FY)	127	161	237

In summary, the 85 ABA complaints closed in FY 2024 on the basis of completed corrective action can be broken down into four broad categories by facility type:

Defense-related and Veterans Facilities: The Access Board successfully resolved 17 ABA complaints against the Departments of Defense and Veterans Affairs, including cases relating to:

- VA Community Based Outpatient Clinics in Sarasota, Florida, and Franklin, North Carolina – a variety of mandatory corrective actions to enhance or install accessible parking spaces and improve exterior accessible routes;
- Biloxi VA Medical Center (Mississippi) – installation of a van accessible parking space in the lot serving the Emergency Department;
- Hill Air Force Base (Utah) – installation of two entrance ramps, four power-assisted door openers, and a van accessible parking space at Building 590;
- Puget Sound Naval Shipyard (Washington) – voluntary corrective action to install a power-assisted interior door in Building 435;
- Schriever Space Force Base (Colorado) – repairing elevators in Building 300, 301, and 400;
- the Department of Defense Educational Activity’s Fort Knox Middle High School (Kentucky) – elevator repair; and
- the installation of required accessible parking spaces in certain lots at: Hill Air Force Base (Utah); Naval Air Station Fallon (Nevada); Tinker Air Force Base (Oklahoma); the Ohio Army National Guard facility in North Canton, Ohio; and a building aboard Joint Base Pearl Harbor-Hickam (Hawaii) housing Naval Surface Group Middle Pacific (COMNAVSURFGRU MIDPAC).

Post Offices and other USPS facilities: The Access Board successfully resolved 59 ABA complaints relating to U.S. Postal Service facilities, with remedial work completed at Processing and Distribution Centers in Indianapolis, Los Angeles, and Dulles, Virginia—involving the installation of compliant accessible parking spaces in the employee parking lots, often exceeding the minimum requirements in the standards—and at several post offices, including those in:

- Waltham, Massachusetts – installation of a new entrance ramp to replace the existing non-compliant ramp, and a new, compliant van accessible parking space;
- Iowa City, Iowa – major improvements to accessible parking and accessible route to the entrance;
- Woodstown, New Jersey – replacement of the exterior platform lift; and
- Hampton, Virginia – replacement of the exterior platform lift.

GSA Facilities: The Access Board also successfully resolved 7 ABA complaints relating to the following

facilities owned or leased by GSA:

- Thomas P. O’Neill Federal Building (Boston, Massachusetts) – repair of power-assisted entrance doors;
- Raul Castro Land Port of Entry (Douglas, Arizona) – installation of required accessible parking spaces in the employee parking lot;
- Leased space in commercial office buildings in Houston, Texas (the Houston Regional Office of the State Department’s Office of Foreign Missions) and Alexandria, Louisiana (various agencies) – elevator repairs; and
- Sioux City Federal Building and United States Courthouse (Sioux City, Iowa) – GSA completed a major corrective action project by: creating an accessible single-user toilet room on the third floor of the building; constructing a compliant pedestrian ramp at the rear entrance; adding a compliant employee entrance with automatic door opener at the rear of the building; and installing a compliant van accessible parking space and access aisle in the rear parking lot.

Other ABA-Covered Facilities: In addition, significant corrective action projects were completed at two other ABA-covered facilities:

- United States Penitentiary Leavenworth (Kansas) – the Bureau of Prisons installed a new inclined, exterior platform lift to afford wheelchair/scooter access to visitors at the main entrance; and
- The DOE’s Oak Ridge Site (Tennessee) – the Department made a variety of improvements to exterior accessible routes and ramps serving the various wings of Building 2714.

The balance of ABA cases closed at the end of FY 2024—180 out of 265, or 67.92%—were concluded for a range of technical or legal reasons: 27 because investigations revealed that the Access Board lacked jurisdiction (for example, the building was built prior to 1968 and not altered since, and so not covered by the ABA); 29 because investigations revealed that the complaint allegations did not constitute an ABA violation (for example, a building inspection revealed that the element at issue did in fact meet the minimum scoping requirements or technical specifications in the ABA standards); 1 where the standard-setting agency (USPS) issued a waiver; and 123 where the Board made a referral since it determined, without an investigation, that the ABA did not apply to the complainant’s concerns but that another disability civil rights law, such as the ADA, Section 504 of the Rehabilitation Act, or the Fair Housing Act, did.

With respect to referrals, for many years the Access Board’s practice was to simply provide complainants with information on how to file their non-ABA complaints with the appropriate agency. In an effort to lessen the burden on these individuals, in FY 2022 the Access Board began implementing a process to forward the complaint directly to the correct agency, after obtaining complainants’ permission to disclose their identities. While the Access Board expanded this implementation during FY 2023, the nearly 70% increase in new complaint filings from FY 2023 (201) to FY 2024 (341) led the Board to revert in FY 2024 to its original longstanding practice in order to devote more of the already-limited staff resources to investigating substantive complaints

Table 2 provides data for ABA cases closed in FY 2024 by reason for case closure.

Table 2: Reasons for ABA Case Closures (FY 2024)

Basis for ABA Case Closure	# of Cases	% of All Closed Cases (FY 2024)
Corrective action taken (accessibility barriers addressed)	85	32.08
Investigation found no ABA jurisdiction	27	10.19

Investigation found no ABA violation	29	10.94
Waiver/modification issued by standard-setting agency	1	0.38
Referral to another federal agency	123	46.42
Totals =	265	100%

Table 3 provides similar case closure data about the bases for ABA cases closures, but from a longitudinal perspective for FYs 2022 – 2024.

Table 3: Reasons for ABA Case Closures (FYs 2022 – 2024)

Basis for ABA Case Closure	FY 2022	FY 2023	FY 2024
Corrective action taken (accessibility barriers addressed)	45	54	85
Investigation found no ABA jurisdiction	8	22	27
Investigation found no ABA violation	13	17	29
Waiver/modification issued by standard-setting agency	0	1	1
Referral to another federal agency	72	73	123
Administrative closure	58	0‡	n/a

‡ Note: In contrast to FY 2022 and prior, beginning in FY 2023 we no longer included complaints closed for administrative reasons in our counts of received and closed complaints. This includes unintelligible or “spam” filings and complaints that lacked sufficient details to discern the nature of the allegations. This explains the decrease from FY 2022 to FY 2023 in the numbers of: received ABA complaints (241 down to 201); closed ABA complaints (197 down to 167); and administrative closures (58 down to 0).

During FY 2024, a new, enforceable ABA standard went into effect with GSA’s July adoption of PROWAG as part of its ABA accessibility standards. The Access Board provided extensive feedback to GSA during the interagency review process for the rulemaking, including a clarification of the scope and economic impact of the rule which was broader and more significant than that originally anticipated by GSA. The Access Board expects to begin receiving relevant complaints in FY 2025, with increasing complaint filings in subsequent years as the public gains a greater familiarity with the requirements and as more ABA-covered construction and alteration projects related to pedestrian facilities in the public right-of-way are carried out.

Raising Awareness of ABA Compliance and Enforcement

Aside from ABA enforcement, Objective 3.1 also addresses enhancing awareness of the ABA and the Access Board’s enforcement role. For the benefit of other agencies and the public at-large, the Access Board continues to publicize results from its ABA enforcement program on its website and social media accounts. In FY 2024, the Access Board disseminated a YouTube video on the ABA, the Board’s enforcement role, and the process for complaint filing.

As a follow-up to its resource, “Recommendations and Resources to Assist Agencies in Identifying and Advancing Priorities for Facility Accessibility” (developed and disseminated to agencies government-wide by OPM in FY 2022), the Access Board planned to develop and disseminate a checklist federal agencies could use to assess the accessibility of their facilities, in FY 2024. However, due to the exigencies of the ABA enforcement program (and the nearly 70% increase in complaint filings from the year prior), the Access Board was forced to delay the checklist project to focus on handling substantive ABA complaints.

In recent years, the Access Board has sought to ensure that its ABA enforcement program considers the needs and rights of historically underserved communities with high incidences of disability, with a focus on working with federal agencies to ascertain the state of accessibility of their facilities in those communities. For example, as part of the Access Board’s work on the Equity Action Plan required by EO 13985 *Advancing Racial Equity and Support for Underserved Communities Through the Federal Government*, the Board identified the 104 majority-minority counties nationwide where 10% or more of the population reported (in 2021 5-year American Community Survey data) having an ambulatory disability. During FY 2024, the Access Board identified the post offices in those communities and formally asked USPS to conduct accessibility compliance reviews of those facilities.

In another example of outreach to agencies who have a presence in underserved communities, in recent years the Access Board has sought to initiate and develop relationships with agencies that provide in-person services to American Indians and Alaska Natives at ABA-covered facilities. The Board held meetings with leadership and staff of the Indian Health Service (IHS)—a component of the Department of Health and Human Services (HHS), which provides health care in a variety of settings in hundreds of American Indian and Alaska Native communities—and obtained data on accessibility barriers that the agency has identified at its facilities. The Access Board continued its review of that data in FY 2024, and in FY 2025 plans to identify the Access Board resources that can best be leveraged to support the IHS in remediating those barriers. In FY 2025, the Access Board also plans to further develop its existing relationship with the Office of the Assistant Secretary for Indian Affairs at DOI, which has responsibility for approximately 5,000 facilities of the Bureaus of Indian Affairs, Indian Education, and Trust Fund Administration.

The Access Board’s Equity Action Plan and subsequent outreach activities contribute to achieving not only Objective 3.1 but also Objective 4.1, which is outlined in the next section and involves identifying and addressing inequities in accessibility faced by underserved communities.

Complaint Tracking System (CTS)

During FY 2023, the Access Board completed the transition to the cloud-based CTS that is more efficient and cost-effective than the previous complaint tracking system that the agency was using. During FY 2024, the Access Board worked with the CTS contractor to further refine the system to maximize efficiency and productivity – a process which continues into FY 2025.

Of the four ABA standard-setting agencies, only the Department of Housing and Urban Development (HUD) has not yet adopted the Access Board’s ABA Accessibility Standards (ABAAS), which were promulgated in 2004. HUD still uses an older accessibility standard from 1984—the Uniform Federal Accessibility Standards (UFAS)—as the basis for evaluating housing accessibility under the ABA and Rehabilitation Act of 1973. In its recent regulatory agendas, HUD has stated its intention to issue a proposed rule to update and improve its standards applicable to residential structures subject to the ABA.

Accessible Information and Communication Technology (ICT) and Federal Agency Collaboration

Board ICT staff continued leading federal efforts to advance digital accessibility. Congressional activities increased focus on federal agency ICT accessibility and mandated an annual federal agency Section 508 reporting requirement in FY 2023. During the first quarter of FY 2024, Board ICT staff partnered with GSA's Government-wide IT Accessibility Program team, OMB, and the White House Office of Science Technology Policy (OSTP) to analyze agency responses to the FY 2023 self-assessment and provided input for the FY 2023 GSA report to Congress.

During the second and third quarters of FY 2024, the Access Board, GSA, OMB, and OSTP updated and improved the Section 508 agency assessment criteria based on feedback from agencies and issued the FY 2024 assessment. Board staff provided technical assistance to agencies completing the self-assessment via open-office hours, recurring meetings, and answered questions via Section 508 listservs, emails, and phone calls. Board staff also provided subject matter expertise in reviewing and analyzing FY 2024 agency responses to assist the GSA in interpreting the data for the report, which will be issued in FY 2025.

OMB Memo [M-24-08 Strengthening Digital Accessibility and the Management of Section 508 of the Rehabilitation Act](#) identified several tasks for the Access Board:

- In collaboration with GSA and OMB, review and update government-wide resources related to the accessibility of websites and digital services; several related tasks have been completed including development of best practices for establishing and maintaining a public feedback mechanism, and best practices for establishing and maintaining a formal Section 508 complaint process. Additional contributions to Section508.gov included social media accessibility, reviewing and updating existing guidance, and improving the accuracy and usability of the Accessibility Requirements Tool, which identifies applicable Section 508 requirements for ICT contracts.
- In collaboration with GSA and OPM, identify opportunities to establish a professional certification program and create and publish guidelines for acceptable commercial certifications for Section 508 program managers. This entailed reviewing existing certification programs in federal government and interviews with EEOC, Department of Homeland Security (DHS), USDA, and DOD, who manage learning management systems, programs, trainings, and certifications, to explore the feasibility of establishing a certification for Section 508 program managers that could elevate the skills and capabilities in ICT accessibility. The agency partners drafted the report and briefed OMB. At the end of FY 2024, it was in final review with upper management at our partner agencies.

The Access Board continued development on the ICT Testing Baseline Portfolio subdomain, a notable expansion of guidance materials available for Section 508 and ICT accessibility. To improve the evaluation of ICT for Section 508 conformance across federal agencies, the Access Board develops and maintains ICT Testing Baselines for various types of ICT in partnership with GSA. Each Baseline identifies accessibility properties and provides comprehensive evaluation instructions to ensure accurate test results for each accessibility requirement. The Access Board test processes that incorporate the ICT Testing Baselines produce consistent test results and improve trust in their test reports. Many federal agencies participate and contribute to the Baseline Portfolio, including DHS, OPM, SSA, and HHS.

In FY 2024, the Access Board released a new Baseline for Electronic Documents and an update to the Baseline for Web. The Baselines are available to federal agencies and industry to improve accessibility testing. The Access Board assisted GSA with managing the Federal CIO Council funds and contractor oversight that aid in the release of the Baseline for Documents and updates to the Baseline Portfolio site.

Related to the Baseline Portfolio, the Access Board assisted DHS with updates to the 'Trusted Tester' methodology for web content to ensure alignment to the Baseline for Web. Contributions included review of updated test instructions, testing tool updates, training content, and resolution of issues submitted by testers.

In FY 2023 and FY 2024, the Access Board led an interagency working group comprised of members and leaders of the Accessibility Community of Practice (ACOP) to develop guidance for procurement of ICT and the use of Accessibility Conformance Reports. The guidance provides instructions and standard procedures for obtaining and comparing Accessibility Conformance Reports (ACR) for ICT products to aid in identifying the product that best meets Section 508 requirements. The Access Board assisted GSA with managing the Federal CIO Council funding received for this project, led working group meetings and content reviews, and finalized the report. The Access Board presented the guidance with the co-chair of the ACOP to the Federal CIO Council.

Model Employer of People with Disabilities

As underscored by EO 14035 *Diversity, Equity, Inclusion, and Accessibility in the Federal Workforce*, the federal government, as the Nation's largest employer, has a special responsibility to lead by example in including people with disabilities in the workforce. The Access Board prides itself on its history of inclusiveness in employment. It is part of who the Access Board is as an agency, and the Access Board will continue this effort as it moves forward to be a model employer of people with disabilities (Objective 3.3).

In FY 2024, the Access Board updated performance standards for supervisors that fosters an inclusive work environment where diversity and individual differences are valued and leveraged. Supervisors are highly encouraged to consistently make decisions and interact with subordinate staff in ways designed to create and maintain a workplace free from discrimination, harassment, and retaliation, while demonstrating integrity, sound judgment, and high ethical standards.

The Access Board has conducted the annual self-assessment of Section 717 and Section 501 programs against the essential elements as prescribed by Equal Employment Opportunity Management Directive 715. The agency has analyzed its workforce profiles and conducted barrier analyses aimed at detecting whether any management or personnel policy, procedure, or practice is operating to disadvantage any group based on race, national origin, gender, or disability.

The Access Board also created an Equal Employment Opportunity (EEO) Awards Program that will recognize Access Board employees and senior leaders for their achievements, contributions, and efforts in supporting equal employment opportunity in the Access Board workplace. The EEO Awards Program is intended to acknowledge and encourage significant and continued efforts in promoting equal employment opportunity into everyday practice to make EEO a fundamental part of the Access Board workplace culture. EEO in the workplace helps to ensure that all employees feel valued for the work they do in a fair, diverse, and inclusive environment.

To facilitate the hiring, placement, and advancement of individuals with disabilities, the Access Board participated in Equal Employment Opportunity Commission's Disability Self-Identification Project, which encourages all employees to self-identify their disability status. Self-identification of disability status is essential for effective data collection and analysis of the Access Board's hiring efforts.

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

Goal #4: Promote Accessibility throughout Society

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

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

Background

Under its statutory authority, the Access Board promotes accessibility throughout all segments of society. This work includes various activities, including, but not limited to, interacting with members of the public; holding in-person and virtual public events, such as town hall meetings, listening sessions, among others; speaking at national and international conferences; meeting with national organizations and international delegates and officials; and delivering information via its public communication channels to a wide range of stakeholders and audiences. In FY 2024, the agency continued applying various strategies and activities to ensure that greater awareness of accessibility permeates parts of society and to listen to and collect information and comments from people with disabilities, those who serve people with disabilities, and those whose work relates to implementing accessible design.

Summary of Key Accomplishments in FY 2024

Public Events and Engagement

Under the agency's bylaws, as revised in November 2022, the Access Board holds four Board Meetings per year, one of which is usually outside the Washington, D.C. area. In general, two of the four meetings are in-person, and the other two are conducted remotely. Board Meetings are typically held over two or three days that include both informal (i.e., closed to the public) sessions and formal (i.e., open to the public) sessions. Some of the sessions often serve as opportunities for Board Members and staff to strategize ways to accomplish Goal #4 and to hold in-person and virtual public events to gather information on accessible design and accessibility barriers and engage with members of the public and organizations.

During FY 2024, the Governing Board met in October 2023, and in January, April, and July 2024. In October and January, the formal sessions were open to the public through live web streams. In April, the Access Board held a town hall meeting in Los Angeles, CA for members of the public to join in person and provide public comments on the state of accessibility in the local community. At the July meeting, the formal session was hybrid for members of the public, with in-person attendance at the Access Board's office building. Archival video recordings of formal sessions of Board Meetings are also posted on the Access Board's [YouTube channel](#) and website.

During the April Board meeting in Los Angeles, a series of meetings were held to better understand the state of accessibility in the region and within the entertainment industry. The Board spent an entire day in meetings with representatives of the entertainment industry to understand the accessibility challenges faced by working professionals with disabilities in the industry, as well as the progress that is being made to make productions more accessible. The Board's meetings were hosted at the Academy of Motion Picture Arts and Sciences, which has been embarking on its own accessibility efforts. In roundtables, the Board learned from creatives (actors, writers, directors, and musicians) with disabilities. The Access Board learned about authentic casting practices and writers with disabilities telling authentic stories, along with accessibility issues with trailers, sets and locations, wardrobe and make-up areas, and employment-related websites. The Access Board also learned from studio, network, and streamer representatives regarding efforts to improve the accessibility of productions and representation of individuals with disabilities, the building of strategic alliances with disability-led organizations, and the use of AI in audio descriptions.

Additionally, while in Los Angeles, the Access Board visited Nickelodeon and Netflix. At Nickelodeon, the Board learned about the studio's disability inclusion efforts and work towards greater accessibility for their workforce and visitors. At Netflix, the Board viewed a demonstration of open audio description and captions and spoke with staff regarding the process of developing these accessibility features. Additionally, the Board met with Disability Rights California (DRC), an advocacy organization for Californians with disabilities. DRC representatives described myriad accessibility challenges currently being addressed in California, including housing accessibility, transportation issues, and accessible voting.

The Board also participated in a series of conversations with City of Los Angeles officials, organized in collaboration with the city's [Department on Disability](#) and hosted at the Loyola Law School's Coelho Center

for Disability Law, Policy and Innovation. Former United States Representative Tony Coelho, one of the primary sponsors of the ADA, began the day with comments highlighting the progress that has been made to advance accessibility and the opportunities for improvement that remain. Following the meeting, the Board participated in a site visit with city, LA Metro, and LA28 representatives at the Los Angeles Convention Center Olympic and Paralympic venue and the planned Pico Station transportation hub to better understand the accessibility issues that are to be addressed before the 2028 Summer Games.

The Board held its annual town hall meeting at The California Endowment, where it heard directly from Los Angeles residents regarding local accessibility concerns. Eight presidentially appointed Public Members represented the Board, as well as Federal Member and Board Vice-Chair Katy Kale, Deputy Administrator of GSA, and Federal Member Taryn Williams, Assistant Secretary of Labor for Disability Employment Policy at DOL. Representatives from the Departments of Commerce, Education, Housing and Urban Development, and Veterans Affairs were also present. Brenda Shockley, Deputy Mayor of Economic Opportunity for the City of Los Angeles, provided opening remarks.

150 individuals attended the in-person town hall meeting; over 30 community members testified during the public comment portion of the town hall. Participants shared a range of concerns including, among others, accessibility of pedestrian facilities in the public-right-of-way (sidewalks, curb ramps, railroad crossings, bike lanes); transportation challenges; accessibility of the 2028 Olympic and Paralympic Games; digital accessibility; accessibility of historic buildings; access for individuals who are hard of hearing; accessibility of casinos; and issues related to electromagnetic sensitivities. After the town hall meeting, the Access Board held a networking event to provide opportunities for members of the public to further interact and engage with Board Members and staff. This activity supported Objective 4.1, whereby Board Members and staff sought to better understand accessibility inequities, including those in underserved communities. The Access Board will consider this information as it strategizes on how its services and programs may serve the public beyond rulemaking, thus supporting Objective 4.2.

At the end of FY 2024, Board staff began preparation for the July 2025 Board Meeting in New Orleans. This Board Meeting will primarily focus on accessibility and discrimination in transportation, temporary event spaces, and the public-rights-of-way. In September 2024, some Board staff traveled to New Orleans to meet with a range of stakeholders: disability organizations; residents and tourism advocates; City of New Orleans government officials; multi-tourism planning organizations. These meetings provided opportunities for the Access Board to listen to stakeholders and learn more about accessibility barriers, challenges, and accessibility initiatives by the city and local tourism groups, accessible public transportation in New Orleans, accessibility and event planning for the 2025 Super Bowl, and long-standing tourism events in New Orleans and plans for implementing the final guidelines for public right-of-way and shared use paths in the City of New Orleans. The week-long meetings with stakeholders support Objective 4.1 and 4.2, and the July 2025 Board Meeting will continue in achieving these objectives through engagement with stakeholders in roundtables, panel presentations, discussions, site tours, and demonstrations.

At the July Board meeting, the Board voted for the 2026 out-of-town meeting and town hall to take place in Providence, Rhode Island. Possible events and meetings include a panel discussion on beach and outdoor area accessibility; an accessible art experience and panel discussion on disability in the arts at The Steel Yard; a visit to a state veterans' home and discussion with veterans with disabilities; an "accessibility walk" to view accessibility issues and solutions in the public right-of-way; a visit to a cafe designed to be used by employees with disabilities; and a meeting with state officials to understand efforts to improve accessibility in Rhode Island. The 2026 out-of-town meeting and town hall will support Objective 4.1 and 4.2.

Executive Order on Artificial Intelligence

In the first quarter of FY 2024, President Biden issued EO 14110 Safe, Secure, and Trustworthy Development and Use of Artificial Intelligence, in which the Access Board was tasked with several actions to address equity and accessibility. During FY 2024 Q2-Q3 in support of the EO, the Board signed a memorandum of understanding (MOU) with the American Association of People with Disabilities (AAPD) and the Center for Democracy & Technology (CDT) to ensure that the disability community is engaged and supported through education and resources related to AI.

A key element of the MOU included hosting an informative and collaborative AI series entitled, “Developing Artificial Intelligence (AI) Equity, Access & Inclusion for All Series”. As part of this series, the Access Board held public hearings with members of the disability community, federal agency AI leaders, academics, and AI practitioners to learn about the risks and benefits of AI. In total, three virtual hearing sessions took place: two for the disability community (on August 8, 2024), and one for federal agency and AI industry practitioners (on August 22, 2024). Real time captioning and sign language interpreting were provided for all hearings.

Information gained from the hearings was consolidated into a summary draft document at the end of FY 2024. Analysis and additional resources will be developed into a report with recommendations for publication during FY 2025.

Presentations

To further achieve Objectives 4.1 and 4.2, Board staff also provided presentations and engaged with stakeholders outside the context of Board meetings and other public agency events. Board staff were featured speakers or panelists at both government and industry conferences, forums, symposiums, and other public events to discuss accessible design and accessibility. Examples include, but are not limited to, the 2023 Interagency Accessibility Forum (IAAF), M-Enabling Summit, Mid-Atlantic ADA Conference, ADA National Network Directors Meeting, and California State University, Northridge (CSUN) Annual Assistive Technology Conference. These presentations span a range of topics in both the built environment and Section 508 and reached thousands of attendees.

The Board celebrated Disability Pride and the anniversary of the ADA by attending the White House Celebration in September. Current and former Board Members joined the Access Board’s Executive Director and Public Affairs Specialist for this momentous event recognizing the progress for Americans with disabilities throughout the Biden-Harris Administration.

Access Board staff attended the White House Disability Pride Month Convening in July. At the event, the Board’s Executive Director spoke on the importance of equity and the role that it plays in increasing accessibility. He also spoke about the purpose of the ADA and PROWAG, the latter of which was published on August 8, 2023.

The Board celebrated Global Accessibility Awareness Day (GAAD) by attending the White House Global Accessibility Awareness Day Convening in May. Board staff joined federal and disability leaders to discuss the work being done toward greater digital access and inclusion. The Board’s Executive Director spoke on the importance of accessible information and communication technology.

Access Board staff attended the White House Convening on Equity in February. At the event, the Board’s Executive Director spoke on the role that equity plays in increasing accessibility. He also spoke about the purpose of the ADA, ABA, and PROWAG.

Access Board staff also attended the White House Convening on Protecting the Safety, Rights, and Dignity of Air Travelers with Disabilities in February. While there, staff had the opportunity to speak with Secretary of Transportation Pete Buttigieg and Senator Tammy Duckworth on the importance of accessible air travel.

In July, Board staff presented at the 2024 Esri User Conference in San Diego, CA on the work of the Board and the technical assistance provided by the Board that has advanced accessibility for geographical information system (GIS) mapping. Staff also explained how users can leverage the resources of the Access Board in their approaches to accessible GIS use. The conference was attended by over 25,000 GIS professionals from around the world.

Also in July, the Access Board's Public Affairs Specialist provided remarks at the flag raising to kick off Pride Month in Philadelphia alongside city and state officials. She amplified the Board's mission and encouraged attendees to engage with the Board's resources.

In June, Board staff attended the National ADA Symposium in Minneapolis, MN and presented alongside retired Senior Accessibility Specialist Bill Botten. While there, Board staff attended numerous sessions and learned from peers in the accessibility field.

Also in June, Board staff attended an open house at the new national headquarters of Paralyzed Veterans of America (PVA). During this attendance, Access Board staff had the opportunity to tour the accessible space and speak with veterans' health advocates.

In August, Access Board technical staff provided a PROWAG Overview and Discussion for the American Public Works Association (APWA) Big Cities and Counties Forum held in Washington, DC. More than a dozen cities and counties were represented, furthering the understanding of PROWAG at the state and local levels.

Access Board staff attended and provided resources at several community events in FY 2024, including the annual Disability Resource and Employment Fair hosted by Loudoun County, VA, which provides community members with disabilities the opportunity to learn about employment options, services, and other resources that are offered by government agencies, non-profits, and local organizations.

Board technical staff partnered and engaged with a wide array of federal agencies, including representatives from the National Park Service (NPS), Federal Emergency Management Agency (FEMA), DOT's Office of the Assistant Secretary for Transportation Policy, National Highway Traffic Safety Administration, Federal Transit Administration, the Federal Highway Administration, DOL's Office of Disability Employment Policy (ODEP), DOJ, HHS, and the Food and Drug Administration (FDA). In addition, Board staff maintained partnerships and collaborations with Amtrak, state and local departments of transportation, and codes and standards organization officials, from such organizations as Rehabilitation Engineering Society of North America (RESNA), International Code Council (ICC), and American Society for Testing and Materials (ASTM).

Board staff collaborated with GSA on updates to the accessible social media guidance on [Section508.gov](https://www.section508.gov). These efforts were led by utilizing the Board's current social media strategies.

Throughout FY 2024, Board staff also engaged with the Coalition of Mayor's Offices for People with Disabilities to share the Access Board resources, rulemaking updates, and to connect at the local level nationally. This coalition represents cities from across the nation including New York City, Los Angeles, Philadelphia, Boston, Salt Lake City, and 15 additional cities. In August, a PROWAG Overview and Q&A session was hosted between Board technical staff and the Coalition to engage in understanding and dialogue on PROWAG at the city level.

These presentations and collaborations achieve Objectives 4.1 and 4.2 by providing engagements with stakeholders outside the context of Board meetings and other public agency events.

Notable Meetings

Objectives 4.1 and 4.2 were developed for alignment with EOs 13175 *Memorandum on Tribal Consultation and Strengthening Nation-to-Nation Relationships*, 13985 *Advancing Racial Equity and Support for Underserved Communities Through the Federal Government*, and 14035 *Diversity, Equity, Inclusion, and Accessibility in the Federal Workforce*. The agency has worked toward achieving the mission of EO 13175 by meeting with other federal agencies, such as the Administration for Community Living (ACL) and IHS to discuss the Access Board's services and programs and strategize ways to build and improve relationships with tribal communities and employees. In continuing to achieve Objective 4.1, during FY 2024 the Access Board sought out opportunities to connect with federal agencies focused on serving tribal nations and to establish relationships with tribal communities. Efforts included Board staff participating in the Removing Barriers to Accessing Services in Tribal Communities forum hosted by the SSA and the National Disability Forum (NDF).

Pursuant of EOs 13175 and 13985, Board staff continues to collaborate with ACL on the Older Americans Act Title VI grant program that provides nutrition and other support to elders on tribal lands. ACL staff have identified disability access to ceremonial spaces as a key quality of life issue for older tribal members. The National Congress of American Indians passed a resolution in 2023 encouraging tribes to enhance accessibility of ceremonial spaces and naming the Access Board as a resource for technical assistance. Six collaborative meetings with ACL were held in FY 2024. Board technical staff continue to engage in understanding the range of accessibility barriers presenting in these spaces so that the Access Board can provide appropriate technical assistance upon request. These meetings included virtual and in-person observations of ceremonial spaces. The Board is also working with ACL staff toward providing technical assistance for accessibility of Title VI program offices and connections to additional resources.

In continuing to achieve Objective 4.1 and in alignment with EO 14035 *Diversity, Equity, Inclusion, and Accessibility in the Federal Workforce*, several meetings took place in FY 2024. Notably, in July, Board staff attended a series of panel discussions dedicated to elevating the voices and experiences of South Asian Americans in the federal government at the White House. The Access Board's Executive Director spoke about his own experiences and had the opportunity to speak with South Asian American emerging professionals in the civil service.

In FY 2024, the Access Board convened with international representatives from the Department of State's International Visitor Leadership Program (IVLP), a premier professional exchange program that brings together foreign leaders and American counterparts to engage on emerging issues, policy goals, and shared interests. These meetings involved IVLP groups with representatives from Germany and Indonesia to discuss federal laws and standards, the rulemaking process, digital design accessibility, and promoting access for all.

The Access Board met with delegation members from the German Federal Ministry of Labor and Social Affairs, including Annette Tabbara, Undersecretary for People with Disabilities, to discuss accessibility regulatory processes, enforcement, and how to ensure accessible access to all areas of public life, including employment for people with disabilities in Germany and the United States. Moreover, through IVLP, the Access Board met with eight delegation members from Indonesia at the agency's office. The discussion focused on the Board's rulemaking processes, digital design, and ways to ensure that people with disabilities have access to government programs globally. The meeting provided insights into the challenges, but also successes, of accessibility related rulemaking cross-culturally.

The annual ZeroCon24 was held in Vienna, Austria with more than 100 countries represented, and was focused on ICT accessibility. Board staff presented highlights on the Access Board's standards work as a panelist on the Accessible European Union efforts and facilitated a panel of five model innovative technology solutions that enhance sign language communication access in Brazil, India, Japan, and Malawi.

During FY 2024, Board technical staff also continued participating in the European eAccessibility working group to assist in developing a European standard to make ICT products and services accessible. Additionally, Board technical staff participated as a panelist for Accessible Canada – Accessible World (ACAW), an international

conference on accessibility. The panel was a plenary session on the International Collaboration on Accessibility Standardization, and Board staff spoke about several of the Access Board's standards.

Also in FY 2024, the Board staff presented at the Korero for Change Transport webinar, which was hosted by Access Matters Aotearoa Trust of New Zealand. During the presentation, Board staff discussed the work of the Access Board specifically as it relates to accessible transportation.

The Executive Director and OTIS Director served as official members of the Department of State delegation to the United Nations in FY 2024 for the United Nations Conference on the States Parties to the Convention on the Rights of Persons with Disabilities (COSP17). Collectively, they participated in multiple engagements reaching dozens of country delegates, including the Association of Southeast Asian Nations (ASEAN), C5+1, and accessibility partners from Kenya, Austria, Japan, Israel, and Google. The Board's international engagements help support Objectives 4.1 and 4.2.

Public Communication

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

The Access Board provides a [free e-subscription](#) to members of the public who can sign up for one or more of the agency's seven topic areas: News; Buildings and Sites; Health Care; Information and Communication Technology; Recreation and Outdoor Areas; Streets and Sidewalks; and Transportation. In In FY 2024, the Access Board sent 92 e-bulletins to its subscribers. This is a decrease in the number of bulletins issued in compassion with FY 2023 by 32%. However, the total number of subscribers and subscriptions increased in FY 2024 when compared to FY 2023, with a total of 83,316 subscribers (an increase of 22.50%) and 267,899 subscriptions (an increase of 24.10%). This is demonstrative of the public affairs program's focus on intentional and effective communication over numerical publications. At the end of FY 2023, the public affairs program also developed new, modernized promotional materials, including fact sheets, infographics, and three short videos. The topics of the videos include: (1) introductory information about the agency; (2) the ABA enforcement and compliance program; and (3) the agency's technical services and programs. These materials were distributed to the agency's e-subscribers, as well as other various stakeholders and audiences, throughout FY 2024.

The Access Board's website continued to serve as a crucial resource on accessibility guidelines and standards, guidance materials, ABA complaint methods, and news about agency activities and events. In FY 2024, the website logged around 1.2 million users (19% increase from FY 2023) and 3.5 million page views (25% increase from FY 2023).

In FY 2024, the work of the Board was also featured by several media outlets, including Government and Technology's feature article on the Board's Developing Artificial Intelligence (AI) Equity, Access & Inclusion for All Series. Additionally, the Board's Senior ICT Accessibility Specialist was a guest on the [ADA Shop Talk Podcast](#) with Paul Klien; topics included Section 508 and the Rehabilitation Act itself. The podcast has a large following and focuses on accessibility. The Access Board's episode is the third most downloaded episode for the podcast.

In FY 2024, the Access Board implemented public information strategies and tactics on its social media platforms (Twitter/X, LinkedIn, Facebook, and YouTube) to increase greater public awareness of the agency and its services, programs, events, and activities, especially among underserved communities. On Twitter/X, the Access Board gained nearly 300 new followers, bringing the follower total to 2,930. On LinkedIn, the Board increased its followers by 40%, bringing the total LinkedIn followers to 4,954. On Facebook, the Board increased its followers by 53%, bringing the total Facebook followers to 1,148; the Board's Facebook activity

also increased content interactions by 116%. The Access Board's YouTube channel had over 56,000 views of its 50 videos (including 3 shorts) and over 600 new subscribers. Currently, the agency's YouTube channel has a total of 434,459 views and about 4,356 subscribers.

Furthermore, following discussions at the July 2024 Board meeting, a Board Communication Strategy was launched that included steps to ensure that all Board Members are aware of the ongoing and upcoming events, news, and resources. Board Members have been encouraged to sign up for all Board email updates and to follow the Board on its social media platforms to amplify the reach of existing communication efforts. In September, the first edition of the Board Member Highlights newsletter was sent to all Board Members.

Stewardship Objective: Improve Agency Systems and Modernize Operations

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

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

Background

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

Summary of Key Accomplishments in FY 2024

IT Modernization

In FY 2024, the Access Board continued working toward IT modernization efforts with the implementation of several new technologies and tools to support its Stewardship Objectives. Key accomplishments include the initiation of the single sign-on through okta as part of the Zero Trust strategies for Identity Management and related efforts. In FY 2024, the Board also completed the migration to Palo Alto security devices and has identified and implemented an alternate identity management solution.

The modernization efforts were extended to mobile devices such as cell phones, etc., for safeguarding and securing devices through applications such as "lookout". As part of the FY 2024 modernization efforts, all agency computers were upgraded to utilize the latest technologies such as touch panels and the most recent, stable, and secure operating system. Furthermore, the new devices are now managed through "Mobile Device Management", which allows for remote management of computers, including imaging, locking, wiping, and updating of software and hardware to address any cybersecurity related vulnerabilities.

The Access Board has made great progress to fully modernize mobile device management. The agency's device management is a critical component of the Board's security strategy. It helps ensure that mobile devices are secure, updated, and compliant with agency policies, with the goal of protecting the network and data from unauthorized access. Implementations, such as Bring Your Own Device (BYOD), full enablement of Personal Identity Verification (PIV), and Zero Trust architecture, are progressing toward completion.

The Board has also migrated all cyber policies to the National Institute of Standards and Technology (NIST) 800-53 Rev 5. The cyber team reviews Plan of Action & Milestones (POA&M) to track assorted items around risk management. Another key IT initiative included commencement of migration of on-prem servers to the Azure Cloud; this major effort will result in overall reduced costs associated with supporting physical data

centers while increasing flexibility, scalability, accessibility, security, and faster deployment times. The transition of Continuous Diagnostic Monitoring (CDM) has brought greater value to the Access Board's ability to maintain a strong cybersecurity posture. CDM has helped in many areas, including asset management, risk management, vulnerability management, Agency-Wide Adaptive Risk Enumeration (AWARE) scores, and FISMA metrics. The Access Board can now track Binding Operational Directives and Emergency Directives more efficiently while staying up to date with the latest cybersecurity threats.

Additionally, the Access Board successfully achieved the Authorization to Operate (ATO) for General Support Systems (GSS); this milestone allows the agency to meet the cybersecurity requirements to effectively interact with other federal agencies. All these efforts support Objectives 5.1 and 5.2.

Updated Policies

To support Objective 5.3, the Access Board developed new and updated existing policies in FY 2024. There were two new policies issued in FY 2024 and four that will be implemented early 2025.

- In February 2024, the Access Board issued new procedures for providing personal assistance services (PAS), as required by 29 C.F.R. §1614.203(d)(5), a regulation implementing Section 501 of the Rehabilitation Act of 1973 (Section 501), as amended. 29 U.S.C. § 791.
- In September 2024, the Access Board issued a revised Privacy by Design policy. This policy outlines the requirements associated with the inclusion of privacy by design in ongoing project initiatives at the Access Board.

Finally, the Access Board has been working to enhance and update its privacy program to include working closely with the IT staff to enhance procedures for privacy incidents and breaches, including issuing a Breach Response Policy, Training and Awareness Policy, and a Breach Response Procedure, all of which were implemented in previous year but are going through regular review and updates to ensure continuity of best practices.



INDEPENDENT AUDITOR’S REPORT

United States Access Board
Washington, D.C.

In our audits of the fiscal years 2024 and 2023 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, 2024, and 2023, are presented fairly, in all material respects, in accordance with United States of America (U.S.) generally accepted accounting principles;
- no material weaknesses in internal control over financial reporting based on the limited procedures we performed; and
- no reportable noncompliance for fiscal year 2024 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 a section on required supplementary information (RSI)¹ and a section on other information included with the financial statements²; (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

Opinion

In accordance with the provisions of the Accountability of Tax Dollars Act of 2002 (ATDA) (Pub. L. No. 107-289), we have audited USAB’s financial statements. USAB’s financial statements comprise the balance sheets as of September 30, 2024, and 2023; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements. In our opinion, USAB’s financial statements present fairly, in all material respects, USAB’s financial position as of September 30, 2024, and 2023, and its net costs of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

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

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

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

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

Responsibilities of Management for the Financial Statements

Management is responsible for:

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to (1) obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and (2) to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with U.S. generally accepted government auditing standards will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to our audit of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of USAB's internal control over financial reporting. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Perform other procedures we consider necessary in the circumstances.

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

Required Supplementary Information

U.S. generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) require that the RSI be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by FASAB, which considers it to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context.

We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards. These procedures consisted of (1) inquiring of management about the methods used to prepare the RSI and (2) comparing the RSI for consistency with management’s responses to our inquiries, the financial statements, and other knowledge we obtained during the audit of the financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit and we do not express an opinion or provide any assurance on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Report on Internal Control over Financial Reporting

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

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies³ or to express an opinion on the effectiveness of USAB's internal control over financial reporting. Given these limitations, during our 2024 audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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

We performed our procedures related to USAB's internal control over financial reporting in accordance with government auditing standards and Office of Management and Budget audit guidance.

Responsibilities of Management for Internal Control over Financial Reporting

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

Auditor's Responsibilities for Internal Control over Financial Reporting

In planning and performing our audit of USAB's financial statements as of and for the fiscal year ended September 30, 2024, in accordance with U.S. generally accepted government auditing standards, we considered USAB's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of USAB's internal control over financial reporting. Accordingly, we do not express an opinion on USAB's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

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

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 internal control over financial reporting are to prove reasonable assurance that:

- 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
- transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

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

Intended Purpose of Report on Internal Control over Financial Reporting

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

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

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

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

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2024 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to USAB. Accordingly, we do not express such an opinion.

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

We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards.

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

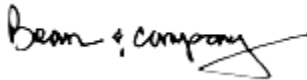
USAB management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to USAB.

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

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

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

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



Greenbelt, Maryland
November 13, 2024

**UNITED STATES ACCESS BOARD
BALANCE SHEET
AS OF SEPTEMBER 30, 2024 AND 2023
(In Dollars)**

	2024	2023
Assets:		
Intragovernmental Assets:		
Fund Balance with Treasury (Note 2)	\$ 5,808,575	\$ 5,616,103
Advances and Prepayments	136,270	133,402
Total Intragovernmental Assets	5,944,845	5,749,505
Other than Intragovernmental Assets:		
Accounts Receivable, Net (Note 3)	-	33
Property, Plant, and Equipment, Net (Note 4)	220,042	290,177
Total Other than Intragovernmental Assets	220,042	290,210
Total Assets	\$ 6,164,887	\$ 6,039,715
Liabilities: (Note 5)		
Intragovernmental Liabilities:		
Accounts Payable	\$ 8,728	\$ 31,700
Other Liabilities (Note 6)	574,910	659,875
Total Intragovernmental Liabilities	583,638	691,575
Other than Intragovernmental Liabilities:		
Accounts Payable	233,471	286,952
Federal Employee Salary, Leave, and Benefits Payable	435,131	575,427
Other Liabilities (Note 6)	(1,828)	-
Total Other than Intragovernmental Liabilities	666,774	862,379
Total Liabilities	\$ 1,250,412	\$ 1,553,954
Net Position:		
Unexpended Appropriations		
Funds from Other than Dedicated Collections	\$ 5,584,174	\$ 5,147,827
Cumulative Results of Operations		
Funds from Other than Dedicated Collections	(669,699)	(662,066)
Total Cumulative Results of Operations (Consolidated)	(669,699)	(662,066)
Total Net Position	\$ 4,914,475	\$ 4,485,761
Total Liabilities and Net Position	\$ 6,164,887	\$ 6,039,715

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, 2024 AND 2023
(In Dollars)**

	2024	2023
Gross Program Costs:		
Gross Costs	\$ 9,643,177	\$ 10,009,251
Net Cost of Operations	\$ 9,643,177	\$ 10,009,251

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, 2024 AND 2023
(In Dollars)

	2024	2023
Unexpended Appropriations:		
Beginning Balance	\$ 5,147,827	\$ 4,977,802
Appropriations Received	9,955,000	9,850,000
Other Adjustments	(296,609)	(92,513)
Appropriations Used	(9,222,044)	(9,587,462)
Net Change in Unexpended Appropriations	436,347	170,025
Total Unexpended Appropriations	\$ 5,584,174	\$ 5,147,827
Cumulative Results of Operations:		
Beginning Balance	\$ (662,066)	\$ (564,980)
Appropriations Used	9,222,044	9,587,462
Imputed Financing (Note 8)	413,500	324,703
Net Cost of Operations	(9,643,177)	(10,009,251)
Net Change in Cumulative Results of Operations	(7,633)	(97,086)
Total Cumulative Results of Operations	# \$ (669,699)	# \$ (662,066)
Net Position	\$ 4,914,475	\$ 4,485,761

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, 2024 AND 2023
(In Dollars)

	2024	2023
Budgetary Resources:		
Unobligated Balance from Prior Year Budget Authority, Net	\$ 2,217,851	\$ 1,516,459
Appropriations	9,955,000	9,850,000
Total Budgetary Resources	\$ 12,172,851	\$ 11,366,459
Status of Budgetary Resources:		
New Obligations and Upward Adjustments (Total)	\$ 8,713,122	\$ 8,863,661
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	1,287,821	1,157,242
Expired Unobligated Balance, End of Year	2,171,908	1,345,556
Unobligated Balance, End of Year (Total)	3,459,729	2,502,798
Total Budgetary Resources	\$ 12,172,851	\$ 11,366,459
Outlays, Net and Disbursements, Net:		
Agency Outlays, Net	\$ 9,465,920	\$ 9,230,047

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.

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

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

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

B. Basis of Presentation

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

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

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

Starting in fiscal year 2024, Federal reporting entities are required to report a right-to-use lease asset and a lease liability for non-intragovernmental, non-short-term contracts or agreements, when the entity has the right to obtain and control access to economic benefits or services from an underlying property, plant, or equipment asset for a period of time in exchange for consideration under the terms of the contract or agreement.

C. Basis of Accounting

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

D. Fund Balance with Treasury

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

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

E. Accounts Receivable

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

F. Property, Equipment, and Software

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

regulate the disposal and convertibility of agency property, equipment, and software. The useful life classifications for capitalized assets are as follows:

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

G. Advances and Prepaid Charges

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

H. Liabilities

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

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

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

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

I. Annual, Sick, and Other Leave

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. The balance in the accrued leave account is adjusted to reflect current pay rates. Liabilities associated with other types of vested leave, including compensatory, restored leave, and sick leave in certain circumstances, are accrued at year-end, based on latest pay rates and unused hours of leave. Funding will be obtained from future financing sources to the extent that current or prior year appropriations are not available to fund annual and other types of vested leave earned but not taken. Nonvested

leave is expensed when used. Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Credit is given for sick leave balances in the computation of annuities upon the retirement of Federal Employees Retirement System (FERS)-covered employees.

J. Accrued and Actuarial Workers' Compensation

The Federal Employees' Compensation Act (FECA) administered by the U.S. Department of Labor (DOL) addresses all claims brought by the Access Board's employees for on-the-job injuries. The DOL bills each agency annually as its claims are paid, but payment of these bills is deferred for two years to allow for funding through the budget process. Similarly, employees that the Access Board terminates without cause may receive unemployment compensation benefits under the unemployment insurance program also administered by the DOL, which bills each agency quarterly for paid claims. Future appropriations will be used for the reimbursement to DOL. The liability consists of (1) the net present value of estimated future payments calculated by the DOL and (2) the unreimbursed cost paid by DOL for compensation to recipients under the FECA.

K. Retirement Plans

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

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

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

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

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

L. Other Post-Employment Benefits

The Access Board's employees eligible to participate in the Federal Employees' Health Benefits Plan (FEHBP) and the Federal Employees' Group Life Insurance Program (FEGCLIP) 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 2023 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, 2024 and 2023, were as follows:

	2024	2023
Status of Fund Balance With Treasury		
Unobligated Balance		
Available	\$1,287,821	\$1,157,242
Unavailable	2,171,908	1,345,556
Obligated Balance Not Yet Disbursed	2,348,846	3,113,305
Total	\$5,808,575	\$5,616,103

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, 2024 and 2023, were as follows:

	2024	2023
Other than Intragovernmental		
Accounts Receivable	\$ -	\$ 33
Total Other than Intragovernmental Accounts Receivable	\$ -	\$ 33
Total Accounts Receivable	\$ -	\$ 33

The accounts receivable is primarily made up of employee receivables and debt. Historical experience has indicated that the majority of the receivables are collectible. There are no material uncollectible accounts as of September 30, 2024 and 2023.

NOTE 4. PROPERTY, PLANT, AND EQUIPMENT, NET

Schedule of General Property, Plant, and Equipment, Net as of September 30, 2024 and 2023:

Acquisition Cost	Accumulated Depreciation and Amortization		Net Book Value
2024			
Major Class			
Building	\$ 656,425	\$ 560,789	\$ 95,636
Furniture and Equipment	249,999	125,593	124,406
Total	\$ 906,424	\$ 686,382	\$ 220,042
2023			
Major Class			
Building	\$ 656,425	\$ 540,655	\$ 115,770
Furniture and Equipment	249,999	75,592	174,407
Total	\$ 906,424	\$ 616,247	\$ 290,177

NOTE 5. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for the Access Board as of September 30, 2024 and 2023, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

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

	2024	2023
Unfunded Leave	\$ 340,963	\$ 358,700
Deferred Lease Liability	548,777	593,575
Total Liabilities Not Covered by Budgetary Resources	\$ 889,740	\$ 952,275
Total Liabilities Covered by Budgetary Resources	360,672	601,679
Total Liabilities	\$1,250,412	\$1,553,954

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

NOTE 6. OTHER LIABILITIES

Other liabilities account balances as of September 30, 2024 and 2023, were as follows:

	Current	Non-Current	Total
2024			
Intragovernmental:			
Employer Contributions and Payroll Taxes Payable (without Reciprocals)	\$ 5,567	\$ -	\$ 5,567
Employer Contributions and Payroll Taxes Payable	20,566	-	20,566
Other Liabilities Without Related Budgetary Obligations	548,777	-	548,777
Total Intragovernmental	\$ 574,910	\$ -	\$ 574,910
Other than Intragovernmental:			
Other Liabilities w/Related Budgetary Obligations	\$ (1,828)	\$ -	\$ (1,828)
Total Other than Intragovernmental	\$ (1,828)	\$ -	\$ (1,828)
Total Other Liabilities	\$ 573,082	\$ -	\$ 573,082

	Current	Non-Current	Total
2023			
Intragovernmental:			
Employer Contributions and Payroll Taxes Payable (without Reciprocals)	\$ 14,301	\$ -	\$ 14,301
Employer Contributions and Payroll Taxes Payable	51,999	-	51,999
Other Liabilities Without Related Budgetary Obligations	593,575	-	593,575
Total Intragovernmental	\$ 659,875	\$ -	\$ 659,875
Other than Intragovernmental:			
Accrued Funded Payroll and Leave	\$ 206,748	\$ -	\$ 206,748
Total Other than Intragovernmental	\$ 206,748	\$ -	\$ 206,748
Total Other Liabilities	\$ 866,623	\$ -	\$ 866,623

NOTE 7. LEASES

The Access Board occupies office space under a lease agreement that is accounted for as an operating lease in Washington, DC. The lease term begins on January 1, 2022 and expires on December 31, 2036. 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 2024 and 2023 were \$720,475 and \$666,477, respectively.

Below is a schedule of future payments for the term of the lease.

	Office Space	Total Federal
Fiscal Year		
2025	\$ 735,207	\$ 735,207
2026	744,516	744,516
2027	765,199	765,199
2028	778,774	778,774
2029	788,946	788,946
2030- 2034	4,149,004	4,149,004
2035-2037	1,961,164	1,961,164
Total	\$9,922,810	\$9,922,810

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

NOTE 8. INTER-ENTITY COSTS

The Access Board recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs and revenues relate to employee benefits and claims to be settled by the Treasury Judgement Fund. The Access Board recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees.

The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the fiscal years ended September 30, 2024 and 2023, respectively, inter-entity costs were as follows:

	2024	2023
Office of Personnel Management	\$ 413,500	\$ 324,703
Total Imputed Financing Sources	\$ 413,500	\$ 324,703

NOTE 9. UNDELIVERED ORDERS AT THE END OF THE PERIOD

Budgetary resources obligated for undelivered orders as of September 30, 2024 and 2023 were as follows:

	Intragovernmental	Other than Intragovernmental	Total
2024			
Paid Undelivered Orders	\$ 136,270	\$ -	\$ 136,270
Unpaid Undelivered Orders	1,014,427	973,746	1,988,173
Total Undelivered Orders	\$ 1,150,697	\$ 973,746	\$ 2,124,443
2023			
Paid Undelivered Orders	\$ 133,402	\$ -	\$ 133,402
Unpaid Undelivered Orders	1,402,686	1,108,940	2,511,626
Total Undelivered Orders	\$ 1,536,088	\$ 1,108,940	\$ 2,645,028

NOTE 10. EXPLANATION OF DIFFERENCES BETWEEN THE STATEMENT OF BUDGETARY RESOURCES AND THE BUDGET OF THE U.S. GOVERNMENT

The President’s Budget that will include fiscal year 2024 actual budgetary execution information has not yet been published. The President’s Budget is scheduled for publication in February 2025 and can be found at the OMB website: <http://www.whitehouse.gov/omb/>. The fiscal year 2025 Budget of the United States Government, with the “Actual” column completed for 2023, 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	\$ 11	\$ 9	\$ -	\$ 9
Unobligated Balance Not Available	(1)	-	-	-
Budget of the U.S. Government	\$ 10	\$ 9	\$ -	\$ 9

NOTE 11. RECONCILIATION OF NET COST TO NET OUTLAYS

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

The reconciliation of Net Cost to Net Outlays as of September 30, 2024:

	Intragovern- mental	Other than Intragovern- mental	Total
Net Operating Cost (Revenue) Reported on Statement of Net Cost	\$ 3,662,019	\$ 5,981,158	\$ 9,643,177
Components of Net Operating Cost Not Part of the Budgetary Outlay			
Property, Plant and Equipment Depreciation Expense	-	(70,134)	(70,134)
Increase/(Decrease) in Assets Not Affecting Budgetary Outlay:			
Accounts Receivable, Net	-	(33)	(33)
Advances and Prepayments	2,868	-	2,868
(Increase)/Decrease in Liabilities Not Affecting Budgetary Outlay:			
Accounts Payables	22,972	53,481	76,453
Federal Employee Salary, Leave, and Benefits Payable	-	140,295	140,295
Other Liabilities	84,966	1,828	86,794
Financing Sources			
Imputed Cost	(413,500)	-	(413,500)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ (302,694)	\$ 125,437	\$ (177,257)
Total Other Reconciling Items	\$ -	\$ -	\$ -
Total Net Outlays (Calculated Total)	\$ 3,359,325	\$ 6,106,595	\$ 9,465,920
Budgetary Agency Outlays, net			\$ 9,465,920

The reconciliation of Net Cost to Net Outlays as of September 30, 2023:

	Intragovern- mental	Other than Intragovern- mental	Total
Net Operating Cost (Revenue) Reported on Statement of Net Cost	\$ 3,240,844	\$ 6,768,407	\$ 10,009,251
Components of Net Operating Cost Not Part of the Budgetary Outlay			
Property, Plant and Equipment Depreciation Expense	-	(61,998)	(61,998)
Increase/(Decrease) in Assets Not Affecting Budgetary Outlay:			
Accounts Receivable, Net	-	(57)	(57)
Advances and Prepayments	(175,598)	-	(175,598)
(Increase)/Decrease in Liabilities Not Affecting Budgetary Outlay:			
Accounts Payables	(26,975)	(136,088)	(163,063)
Federal Employee Salary, Leave, and Benefits Payable	-	(27,984)	(27,984)
Other Liabilities	(107,159)	-	(107,159)
Financing Sources			
Imputed Cost	(324,703)	-	(324,703)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ (634,435)	\$ (226,127)	\$ (860,562)
Components of the Budgetary Outlay That Are Not Part of the Operating Cost			
Acquisition of Capital Assets	-	81,358	81,358
Total Other Reconciling Items	\$ -	\$ 81,358	\$ 81,358
Total Net Outlays (Calculated Total)	\$ 2,606,409	\$ 6,623,638	\$ 9,230,047
Budgetary Agency Outlays, net			\$ 9,230,047