

UNITED STATES ACCESS BOARD

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

**FOR THE FISCAL YEARS ENDED
SEPTEMBER 30, 2023 AND 2022**



**Prepared By
Brown & Company CPAs and Management Consultants, PLLC
November 13, 2023**



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UNITED STATES ACCESS BOARD

Advancing Full Access and Inclusion for All

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November 13, 2023

I am pleased to present the Access Board's Performance and Accountability Report for Fiscal Year 2023. 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 2023 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

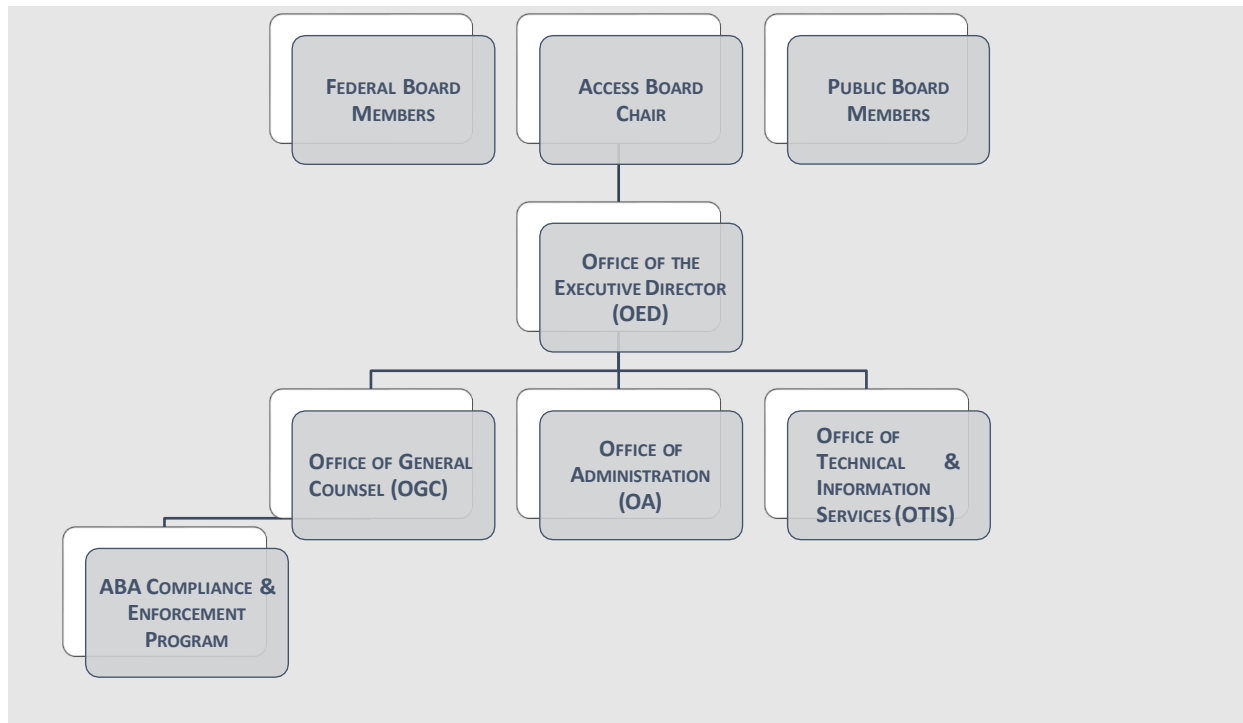
Mission

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 2023:

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 2023, the agency had 27 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 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.

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.

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 2023, 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 2023.

Debt Collection Improvement Act of 1996 (DCIA)

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

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

Prompt Payment Act of 1982

The Prompt Payment Act requires federal agencies to make timely payments to vendors for covered supplies and services, pay an interest penalty when payment is made after the due date, and take cash discounts when

FY 2023, 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 2023, the agency was compliant with applicable DATA Act requirements and timely submitted all certifications.

Anti-Deficiency Act

The Anti-Deficiency Act prohibits federal employees from obligating more funds than are available under an appropriation, or before appropriated funds are available, or from volunteering their services to the federal government. The Access Board had no anti-deficiency violations in FY 2023. 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 fiscal year during the normal course of agency business. Although the information herein has not been subject to a formal validation process, it has been reviewed for accuracy by agency leadership.

Limitations on Financial Statements

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

Performance Report

Goal #1: Establish Technical Specifications for Accessible Design

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

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

Background

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 Disabilities Act of 1990 (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 2023

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

The Access Board completed the final guidelines for public right-of-way and shared use paths under the ADA and ABA, which were published on August 8, 2023 ([88 FR 53650](#)). The guidelines will become enforceable standards under the ADA when adopted by DOJ and DOT and under the ABA when adopted by one or more of the four standard-setting agencies—USPS, GSA, Department of Defense (DoD), and Department of Housing and Urban Development (HUD). The issuance of the final rule for the accessibility of pedestrian facilities in the public right-of-way supports Objective 1.1.

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. Board staff are currently evaluating the public comments and preparing a final rule. The Access Board anticipates a vote on the rulemaking package in Winter 2023.

Self-Service Transaction Machines

Kiosks and other types of self-service transaction machines (SSTMs) are now a common feature in places of public accommodation, state and local government facilities, such as motor vehicle departments, and other 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.

But 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. On September 21, 2022, the agency issued an advance notice of proposed rulemaking (ANPRM) on supplemental accessibility guidelines for different types of SSTMs, including electronic self-service kiosks, to be accessible to and usable by people with disabilities. The Access Board sought public comments on accessibility issues and solutions related to the various types of SSTMs, use and design of SSTMs, location of SSTMs, the number of SSTMs that should be accessible at locations where there is more than one, and economic impacts on small business, non-profit, and governmental entities in the implementation of accessible SSTMs.

The ANPRM comment period ended in FY 2023 on November 21, 2022, and 80 comments were received. Board staff are preparing an NPRM in FY 2023, and the Access Board anticipates the issuance of it in June 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 (which analyzes the costs and benefits of the proposed rule) and initial regulatory flexibility analysis (which considers the impact of the rule on small businesses). The agency finalized the proposed rule text and preamble. In November 2023, the Governing Board will vote on whether to send the rulemaking package to OMB for interagency coordination. The Access Board anticipates publication of the proposed rule in the Federal Register in January 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 October 2024. The NPRM will address and incorporate comments received in response to the ANPRM and recommendations from the advisory committee.

Advisory Guidelines for Onboard Wheelchairs

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

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

guidelines provide technical specifications (e.g., dimensions, features, and capabilities) for onboard wheelchairs.

In FY 2021, the Access Board proceeded to finalize its guidelines based on its review of public comments on the proposed rule. It also coordinated with DOT on its rulemaking on aircraft lavatories. In December 2021, the Access Board and DOT held a joint public meeting to collect additional information needed to complete work on DOT's final rule and the Access Board's onboard wheelchair guidelines. The Access Board intends to publish the guidelines in the first half of FY 2024.

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 2023, 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).

During FY 2023, Board staff also continued participating in numerous interagency committees and working groups that foster cooperation on accessibility-related issues, including the following:

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

- 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). 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;
- As 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;
- Two ICT staff members also serve on the Federal Communication Commission's (FCC) Disability Advisory Committee (DAC) as ex officio members;
- 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; and
- 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.

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 Accomplishments in FY 2023

Technical Assistance

The Access Board's TA continues to be one of the agency's signature services in serving 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. Most inquiries help members of the public in their understanding of technical requirements and how to apply the accessibility guidelines and standards to their specific situations. In FY 2023, over 5,000 TA inquiries were managed, representing a 17% increase from FY 2022.

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 Guidance Documents and TA Documents review application of relevant existing ADA Accessibility Guidelines and ABA Accessibility Standards and non-mandatory recommendations and best practices to improve access to a site, building, facility, space, element, or service. Access Board staff also produce informative animations that help design professionals understand the reason and method of application of the requirements in the ADA and ABA Accessibility Standards. The agency's website provides a complete list of its [Guidance Documents](#) (including animations and videos) 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. In FY 2023, the Access Board's work on producing more guides/technical bulletin has slowed as rulemaking efforts have increased. Board staff have been working on the following guides:

- Chapter 7: Detectable Warnings (ADA and ABA)
- Chapter 10: Recreation (ADA)

Other Technical Assistance and Resources

The Access Board achieves Objective 2.3 through other efforts, such as collaborations, resources, and public communication. In FY 2023, Board staff accomplished several interagency collaborations, including in-depth technical assistance to the DOI's National Park Service (NPS), the Federal Emergency Management Agency (FEMA), and HUD, and a partnership with Amtrak to facilitate continuous accessibility improvements as rail cars are updated. Board staff partnered with NPS to provide an onsite accessibility review of recent improvements at the Theodore Roosevelt Island National Park. They provided feedback on accessibility improvements for both the trails and monuments and provided recommendations for temporary and permanent improvements to ensure accessibility throughout the park. Board staff also reviewed and edited a FEMA accessibility checklist developed for on-site inspections to determine potential emergency response locations. 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. Board technical staff also continued its partnership with Amtrak and toured the new Acela train and the newly designed Superliner coach accessible restroom. During those visits, Board staff identified several design improvements to meet Amtrak's accessibility obligations and to improve the disabled riders' experience.

The Access Board's website serves as a vital hub for resources that various stakeholders consult. In FY 2023, the Access Board continued refining and updating the agency website as the national resource on ADA and ABA accessible design and federal accessibility guidelines and standards, including Section 508 of the Rehabilitation Act. Through this site, the Access Board provides updates to federal agencies and members of the public on rulemaking, research, ABA enforcement, training, technical assistance, and other programs. In FY 2023, a new resource published is the [Best Practices for the Design of Accessible COVID-19 Home](#)

[Tests](#). The materials are a collaborative project between National Institutes of Health (NIH) and RADx Tech, and the Access Board was asked to host and to consult on the accessibility of the materials.

In FY 2023, the Access Board continued development on the [ICT Testing Baseline for Web](#) subdomain, a notable expansion of guidance materials available for Section 508 and ICT accessibility. The principal idea behind the ICT Testing Baseline is that federal agencies should have a consistent approach to testing so that if one agency methodically audits a commercial product, and rates a product as being 508 conformant, then another agency can have confidence in those test results without having to perform its own audit. The ICT Testing Baseline identifies the minimum requirements of any test process used to determine conformance of web content with Section 508 and the Web Content Accessibility Guidelines (WCAG) 2.0 Conformance Requirements (i.e., Success Criteria Level A and Level AA). The ICT Testing Baseline is a Best Practice of the Federal CIOC ACOP, and federal agencies are encouraged to utilize the ICT Testing Baseline in their efforts to test web content for Section 508 conformance. Access Board staff lead the work in close collaboration with GSA and other participants of ACOP.

The Access Board also routinely contributes to materials available on Section508.gov. Of particular note this fiscal year are the instructions for the government-wide Section 508 assessment and articles on typography and equations.

Agency-Sponsored Trainings and Webinars

The Access Board continues hosting monthly webinars and providing a wide range of training at conferences and to specific audiences throughout the year. In FY 2023, the agency hosted 127 webinars and trainings, reaching over 20,000 participants. The Access Board anticipates a continuous increase in the demand for training and webinars as it completes upcoming rules.

The Access Board continued presenting two free webinar series that disseminate technical information on accessibility standards and guidelines to a broad range of audiences. Participants are provided the option to join live or to later view on-demand via archived recordings posted on the web. Currently, the Access Board hosts a catalog of 142 archived webinars. Additionally, there are 13 self-paced, archived webinars that offer continuing education credits (CEUs).

The webinars address a range of accessibility standards, information, and resources relating to both the built and digital environments. The built environment sessions ([AccessibilityOnline](#)) focus on the ADA and ABA Accessibility Standards and provide guidance on a range of facility types and review common sources of confusion. These monthly 90-minute sessions are offered in cooperation with the National Network of ADA Centers. All webinars include video remote interpreting (VRI) and real-time captioning. CEUs were available to participants, if desired. Overall, in FY 2023, almost 7,000 people attended the sessions in this webinar series.

The second webinar series delivers 90 minute, bi-monthly [Section 508 Best Practices](#), in partnership with the Federal CIOC ACOP. 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 diversity, equity, inclusion, and accessibility (DEIA), accessibility in the federal workplace, strengthening and maturing accessibility training and testing programs, improving alt tag descriptions, accommodations in the federal workplace, accessible maps, and the Section 508 Playbook. All webinars are made accessible and inclusive for all participants through video remote interpreting and real-time captioning.

Goal #3: Improve the Accessibility of the Federal Government

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

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

Background

Improving the accessibility of the federal government is a foundational pillar of the Access Board's mission. The agency was established by the Rehabilitation Act of 1973 to be the sole agency responsible for the enforcement of the ABA. The ABA requires most buildings designed, constructed, altered, or leased by the federal government—along with certain other federally-financed facilities—to be accessible to and usable by 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 office buildings, service centers, post offices, national parks, military facilities, Veterans Affairs (VA) medical centers, and courthouses. Enforcement program staff also work proactively with federal agencies and others to ensure that relevant officials at headquarters, regional and field offices, and local sites have a working knowledge of their accessibility obligations. The Access Board has cultivated productive working relationships with senior leaders at its sister federal agencies, particularly those that own, manage, or lease federal properties or see frequent ABA complaints.

While the Access Board continues to successfully execute its ABA-related mandates, its responsibilities have expanded significantly during its 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 2023

ABA Enforcement

To achieve Objective 3.1 during FY 2023, the Access Board received 201 new ABA complaints and closed 167 complaints. Presented below in Table 1 are ABA caseload statistics for FY 2023, as well as comparative

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 2021-2023)

ABA Cases	FY 2021	FY 2022	FY 2023
Complaints Pending (start of fiscal year)	77	83	127
Complaints Received	180	241	201
Complaints Closed (during fiscal year)	174‡	197‡	167
Complaints Pending (end of fiscal year)	83	127	161

‡ Due to a typographical error, in Table 1 of last year’s report the agency incorrectly noted the numbers of complaints closed during FYs 2021 and 2022; the correct numbers are reflected here.

Of the 167 ABA cases closed in FY 2023, about 32% (54 cases) were closed after the federal agency (or other facility owner/leaseholder) took corrective action to remedy building elements or features determined by the Access Board’s investigative findings to be ABA violations under the applicable accessibility standard.

In brief, the 54 ABA complaints closed in FY 2023 on the basis of completed corrective action can be segmented into four broad categories by facility type:

- Defense-related and Veterans Facilities:** The Access Board successfully resolved eight ABA complaints against the DoD and VA, including cases relating to: Fleet Readiness Center Southeast, a Navy facility aboard Naval Air Station in Jacksonville, FL (a multi-year project to install two new platform lifts in one building); The Dalles Lock and Dam, an Army Corps of Engineers facility on the Columbia River in The Dalles, OR (installation of four new accessible employee parking spaces); Maxwell-Gunter Air Force Base in Montgomery, AL (installation of two new curb ramps); the United States Disciplinary Barracks at Fort Leavenworth in Fort Leavenworth, KS (repair of a lift at the visitor entrance); and the Nashville VA Medical Center in Nashville, TN (repair of a parking garage elevator).
- Post Offices:** The Access Board successfully resolved 34 ABA complaints relating to USPS facilities, with major remedial work completed at post offices in: Clearwater, FL (installation of a new sidewalk connecting the on-site public bus stop to the shopping center where the leased post office is located); Newport, ME (installation of a new van accessible parking space and entrance ramp); New Concord, OH (installation of a new entrance ramp); Tallahassee, FL (renovation of employee restrooms to install new accessible stalls); and New York City’s Lenox Hill neighborhood (repair of automatic door at the accessible entrance).
- General Services Administration Facilities:** The Access Board also successfully resolved seven ABA complaints relating to facilities owned or leased by GSA, including: the Robert Jackson United States Courthouse in Buffalo, NY (installation of passenger loading zone); the Joe Evins Federal Building in Oak Ridge, TN (remediation of violations related to accessible parking spaces); a Drug Enforcement Agency building in Detroit, MI (reconfiguration of security barriers to create exterior accessible routes).
- Other ABA-Covered Facilities:** In addition, significant corrective action projects were completed at five other ABA-covered facilities, including: Hawaii Volcanoes National Park (a multi-year effort to install compliant accessible parking spaces at the more than 20 parking lots throughout the Park); the research campus of the Environmental Protection Agency in Research Triangle Park, NC (adjustment of manual opening forces of 30 interior doors to bring them into compliance); and the Bay Area Discovery Museum in Sausalito, CA, a private museum operated on NPS land via a

concession agreement (remediation of violations at several buildings and elements throughout the campus, including multiple issues related to accessible routes, doors, entrances, exhibits, and play areas). The balance of ABA cases closed in FY 2023—113 out of 167, or 68%—were concluded for a range of technical or legal reasons: 22 because investigations revealed that the Access Board lacked jurisdiction (because, for example, the building was built prior to 1968 and not altered since, and so not covered by the ABA); 17 because investigations revealed that the complaint allegations did not constitute an ABA violation (because, for example, a building inspection revealed that the element at issue did in fact meet the minimum scoping requirements or technical specifications in the ABA standards); 1 where the standard-setting agency (USPS) issued a waiver; and 73 where the Access Board referred the matter directly to another entity (usually a federal enforcement agency) since it determined, without an investigation, that the ABA did not apply to the facts complained of but that another disability civil rights law, such as the ADA or the Fair Housing Act, did.

For many years, the Access Board’s practice for referrals was to simply provide complainants with information on how to file their non-ABA complaints with the appropriate agency. But, in an effort to lessen the burden on these individuals, in FY 2022 the Access Board slowly began implementing a process to forward the complaint directly to the correct agency, after obtaining complainants’ permission to disclose their identities. The Access Board expanded this implementation during FY 2023 so that now direct referral is a standard operating procedure.

Table 2 provides data for ABA cases closed in FY 2023 by reason for case closure.

Table 2: Reasons for ABA Case Closures (FY 2023)

Basis for ABA Case Closure	# of Cases	% of All Closed Cases (FY 2023)
Corrective action taken (accessibility barriers addressed)	54	32.3
Investigation found no ABA jurisdiction	22	13.2
Investigation found no ABA violation	17	10.2
Waiver/modification issued by standard-setting agency	1	0.6
Referral to another federal agency	73	43.7
Administrative closure	0‡	0
Totals =	167	100%

‡ In contrast to FY 2022 and years prior, beginning with FY 2023, the Access Board is no longer including in its counts of received and closed complaints those matters which it closed for administrative reasons, ranging from unintelligibility or “spam” filings to complaints that provided insufficient detail to discern the nature of the allegations or to allow enforcement staff to contact the complainant to gather additional/clarifying information.

Table 3 provides similar case closure data about the bases for ABA cases closures, but from a longitudinal perspective for FYs 2021 – 2023.

Table 3: Reasons for ABA Case Closures (FYs 2021 – 2023)

Basis for ABA Case Closure	FY 2021	FY 2022	FY 2023
Corrective action taken (accessibility barriers addressed)	38	45	54
Investigation found no ABA jurisdiction	23	8	22
Investigation found no ABA violation	20	13	17
Waiver/modification issued by standard-setting agency	1	0	1
Referral to another federal agency	56	72	73
Basis for ABA Case Closure	FY 2021	FY 2022	FY 2023
Administrative closure	36	58	0‡

‡ The note concerning administrative closures on the preceding page largely explains the decrease from FY 2022 to FY 2023 in the numbers of received ABA complaints (242 down to 201) and closed ABA complaints (197 down to 167).

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. EO 14035 *Diversity, Equity, Inclusion, and Accessibility in the Federal Workforce*, among other things, requires the Access Board to work with agencies to ensure that their facilities not only comply with the ABA and related standards, but also go beyond those legal requirements to maximize the accessibility of agency workplaces. As a follow-up to its resource, “[Recommendations and Resources to Assist Agencies in Identifying and Advancing Priorities for Facility Accessibility](#),” which was developed and disseminated to agencies government-wide by OPM in FY 2022, during FY 2023 the Access Board began development of a checklist federal agencies can use to assess the accessibility of their facilities—with a focus on the scoping provisions and technical specifications in the ABA standards related to those elements that give rise to most of the ABA complaints received, i.e., those related to parking, accessible routes, doors, entrances, toilet rooms, and ramps and curb ramps. In FY 2024, the Access Board plans to finalize the checklist and disseminate it.

The Access Board also continues to conduct webinars and trainings and provide technical assistance on the accessibility of the federal workspace, with specific webinars on the topic being presented in November 2022 (“DEIA: What Does It Mean to Have Accessibility in the Federal Workplace?”) and May 2023 (“Accessibility and Accommodations in the Federal Workplace: Driving Success in Employment and Performance”).

Additionally, for the benefit of other agencies and the public at-large, the Access Board continues to publicize results from its ABA enforcement program, specifically on completed corrective actions, on its website and social media accounts, and, in FY 2024, it will disseminate a video on the ABA, the Access Board’s enforcement role, and the process for complaint filing.

In its Equity Action Plan, published in January 2022, as required by EO 13985 *Advancing Racial Equity and Support for Underserved Communities Through the Federal Government*, the Access Board set forth aims for ensuring that its ABA compliance and 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 establish formal ABA compliance strategies aimed at proactively ensuring the accessibility of buildings and facilities in underserved communities through accessibility assessments and the remediation of architectural barriers.” The Access Board’s Equity Action Plan and subsequent outreach activities contribute to achieving not only Objective 3.1, but also Objective 4.1 in the next section.

During FY 2023, the Access Board developed its internal three-part strategy for this effort: identifying underserved communities; identifying federal buildings and facilities in those communities, particularly those where in-person government services are provided to the public; and conducting outreach to the federal agencies that own or lease such facilities, both urging them to conduct accessibility assessments of those facilities and providing them with tools, resources, and technical assistance necessary to carry out those assessments.

In the final quarter of FY 2023, the Access Board completed the first prong of its strategy—identifying underserved communities—by developing a list of the 104 counties nationwide where: (a) a majority of the population is non-white (as presented in statistical data from the 2020 Decennial Census), and (b) 10% or more of the population reported (in 2021 5-year American Community Survey data) having an ambulatory disability. At the beginning of FY 2024, the Access Board began work on the second prong of its strategy—identifying all federal facilities in each of the 104 counties. The Access Board anticipates completing this part of the effort—and the project as a whole—by the end of FY 2024.

In another example of outreach to agencies who have a presence in underserved communities, during FY 2023 the Access Board held meetings with leadership and staff of the Indian Health Service (IHS)—a component of the Department of Health and Human Services (HHS) and which provides health care in a variety of settings in hundreds of American Indian and Alaska Native communities—with a focus on learning about accessibility barriers encountered at those health care facilities and understanding how the Access Board’s resources can best be leveraged to support IHS in remediating those barriers. The Access Board plans to continue these efforts in FY 2024 and, in addition, will continue to further develop its existing relationship with the office of the Assistant Secretary for Indian Affairs at DOI, who has responsibility for the approximately 5,000 facilities of the Bureaus of Indian Affairs, Indian Education, and Trust Fund Administration.

During FY 2023, the Access Board completed the transition to a new cloud-based complaint tracking system that is more efficient and cost-effective than the version the agency had been using for the past decade.

Of the four ABA standard-setting agencies, only HUD has not yet adopted the Access Board’s ABA Accessibility Standards, which were promulgated in 2004. HUD still uses an older accessibility standard from 1984—the UFAS—as the basis for evaluating housing accessibility under the ABA and Rehabilitation Act of 1973. According to its Spring 2023 Semiannual Regulatory Agenda, HUD planned to issue a proposed rule to update and improve its ABA standards applicable to residential structures subject to the ABA by December 2023.

Accessible ICT and Federal Agency Collaboration

Board ICT staff continued leading federal efforts to advance digital accessibility. Congressional activities increased focus on federal agency web accessibility and added a new annual federal agency Section 508 reporting requirement. The Access Board partnered, almost daily, with the GSA Government-wide IT Accessibility Program team, and from January 2023 to September 2023, Board staff met at least weekly with OMB, GSA, and the White House Office of Science Technology Policy to develop in-depth Section 508 agency self-assessment criteria that were issued to federal agencies for a new annual report to Congress. Board staff also provided technical assistance to agencies in completing the self-assessment through office hours, reoccurring meetings, and fielding questions via listservs, emails, and phone calls. Finally, Board staff provided subject matter expertise in reviewing and analyzing agency responses and assisted GSA in interpreting the data for the report.

Under EO 14035 *Diversity, Equity, Inclusion, and Accessibility in the Federal Workforce*, the Access Board partnered with a variety of agencies to promote accessibility and inclusion of individuals with disabilities in federal service throughout the year. In November 2022, Board staff conducted a webinar that reviewed physical and digital accessibility requirements in the federal workspace that implement DEIA. In January 2023, the Access Board hosted a webinar with the FCC about developing and strengthening accessibility training and testing programs within the federal government to improve access for federal employees. In May 2023, the Access Board presented a webinar featuring staff from the Departments of State and Education, showcasing how accessibility and accommodations in the federal workplace drive career success in federal employment for employees with disabilities.

In April, Board staff briefed an audience of key federal disability employment program leaders on Section 508 requirements to improve workforce access to ensure inclusion of employees with disabilities. In June 2023, Access Board staff presented two sessions at the national Deaf and Hard of Hearing in Government conference. The first session addressed accessibility in the federal workplace to support implementation of EO 14035 with a panel of experts from U.S. Government Accountability Office (GAO) and Department of

Labor's Office of Disability Employment Policy (ODEP). The second session was co-presented with staff from Federal Deposit Insurance Corporation (FDIC) staff on the technical provisions of Section 508.

In August, staff presented to a national audience of state vocational rehabilitation leaders to strengthen accessibility in the workplace. Staff also presented at the Equal Employment Opportunity Commission's (EEOC) annual Excel conference and trained federal EEO staff on strategies for incorporating building and digital access for the workforce.

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 2023, the Access Board took steps to ensure that leaders at all levels promote the vision for DEIA. The agency maintained a performance standard for supervisors that focuses on employee career development and the cultivation of an inclusive, constructive work environment that is committed to EEO policies and principles and is based on transparent communication, mutual trust, and respect.

During early FY 2023, the Access Board contracted with a leading diversity and inclusion consulting business to assist in its internal implementation of EO 14035 for its workforce. Staff participated in a series of four internal trainings that expanded understanding and empathy of Indigenous people, facilitated interactive conversations on the benefits of diversity, an update of appropriate disability terminology, and discussions that included personal experiences with micro aggressions. These efforts stimulated additional conversations in small groups amongst staff and supervisors and established a foundation to encourage more dialogue and appreciation of diversity in our workforce and in serving the American public.

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

Goal #4: Promote Accessibility throughout Society

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

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

Background

Under its statutory authority, the Access Board 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 2023, 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 2023

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 2023, the Governing Board met in November 2022, and in January, March, and July 2023. In November and January, the formal sessions were open to the public through live web streams. In March, the formal session was hybrid for members of the public, with in-person attendance at the Access Board's office building. At the July meeting, the Access Board held a town hall meeting and reception in Baltimore, MD for members of the public to join in person and provide public comments or virtually to only listen to the event. Archival video recordings of formal sessions of Board Meetings are also posted on the Access Board's YouTube Channel and website.

For the July Board Meeting, Board Members and staff visited Chesapeake Region Accessible Boating (CRAB) Adaptive Boating Center in Annapolis, MD on July 24, 2023 to learn about CRAB's new accessible boathouse and marina and adaptive boating program for people with disabilities. Over the last five years, CRAB consulted with several organizations, including the Access Board and its Accessibility Specialists who provided technical assistance in the accessible design of the facility. During the visit, Board Members and staff were presented with an accessible sailing and boating demonstration and a tour of the facility. Informal sessions were also held on the day.

On the second day of the July Board Meeting, Board Members and staff visited the national headquarters of the National Federation of the Blind (NFB) in Baltimore, MD to tour the building and facilities, including Jacobus tenBroek Library, the gym and workout room, and the International Braille and Technology Center for the Blind, and meet with NFB leadership to learn about accessibility implementations and efforts of the organization. In the afternoon, the Access Board held a town hall meeting at NFB where members of the public had the opportunity to provide public comments.

Attendance at the July town hall meeting was 122 in-person and 90 online. 20 in-person members of the public provided public comments. They voiced their concerns regarding accessibility and barriers with hotel rooms; transportation in Baltimore; pedestrian facilities, curb ramps, and audible signals; prescription drug container labels; accessible broadband connection in rural areas; the lack of enforcement of Section 508 and ICT; the lack of data on accessibility; and other topics. After the town hall meeting, the Access Board held a reception and 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 how its services and programs may serve the public beyond rulemaking, thus supporting Objective 4.2.

At the end of FY 2023, Board staff began preparation for the April 2024 Board Meeting in Los Angeles. This Board Meeting will primarily focus on accessibility and discrimination in the entertainment industry. In September 2023, some staff traveled to Los Angeles to meet with a range of stakeholders: disability organizations; writers, actors, and producers with disabilities; studio representatives; talent agents; representatives from the Academy of Motion Pictures, City of Los Angeles government officials; and multi-sport planning organizations. These meetings provided opportunities for the Access Board to listen to stakeholders and learn more about accessibility barriers, challenges, and efforts in the various stages of television and film production, accessibility initiatives by studio and production companies, accessible public

transportation in Los Angeles, accessibility and event planning for the 2028 Olympics and the 2026 World Cup, and plans for implementing the final guidelines for public right-of-way and shared use paths in the City of Los Angeles. These week-long meetings with these stakeholders support Objective 4.1 and 4.2, and the April 2024 Board Meeting will continue in achieving these objectives through engagement with stakeholders in roundtables, panel presentations, discussions, site tours, and demonstrations.

In FY 2023, the Access Board partnered with the White House to co-host the virtual event “Disability Community Stakeholders Briefing on White House Automated Worker Surveillance and Management RFI.” The event focused on automated worker surveillance and management technologies—including how disability community stakeholders can respond to the White House Request for Information (RFI) on these technologies. The event included presentations from White House officials in the Office of Public Engagement, Office of Science and Technology Policy, and Domestic Policy Council. Additionally, stakeholders were provided the opportunity to ask questions. Responses in the RFI will be used to inform new policy, share relevant research data, and amplify best practices among employers, worker organizations, technology vendors, developers, and others on automated technologies that monitor and track workers.

The agency also collaborated with OPM in planning and developing OPM’s “DEIA Summit 2022: A Whole-of-Government Approach to Disability Employment,” which was held in December 2022. The Summit focused on approaches to integrating disability employment across all areas of DEIA in the federal workforce. Over the three days, agency practitioners provided presentations, skill-builder sessions, and panel discussions on various topics, including reasonable accommodations, equity and civil rights for people with disabilities, accessibility in strategic plans and mission priorities, best practices for accessibility in built and digital workplaces, and strategic recruitment, hiring, and retention. Board staff also presented on disability culture, accessible federal buildings and facilities, and accessibility in digital environments.

Presentations

To achieve Objectives 4.1 and 4.2, Access Board staff also provided presentations and engaged with stakeholders outside the context of Board Meetings and the agency’s (co-)hosted public events. Agency 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 not limited to, GSA’s 2022 Interagency Accessibility Forum, Administration for Community Living 2023 National Title VI Training & Technical Assistance Conference, 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.

In pursuant of EOs 13175 and 13985, Board staff presented in May 2023 at IHS’s Tribal Leaders and Urban Indian Organization Leaders meeting, whose primary audience were Tribal leaders and those serving Tribal communities. Agency staff presented on the agency’s history, statutory authority, services and programs, and outreach. In July 2023, Access Board staff also presented in person at IHS’s Office of Environmental Health and Engineering Facilities Directors quarterly meeting in Rapid City, SD. Agency staff also received a tour of the new Rapid City Health Center facility, providing technical assistance on accessibility of the facility.

Agency technical staff engaged with a wide array of federal agencies, including representatives from the NPS, FEMA, DOT’s Office of the Assistant Secretary for Transportation Policy, National Highway Traffic Safety Administration, Federal Transit Administration, the Federal Highway Administration, Department of Labor’s ODEP, DOJ, HHS, and the Food and Drug Administration. In addition, and as noted above, Board staff maintain partnerships and collaborations with Amtrak, state and local departments of transportation, and codes and standards organization officials, from such organizations as RESNA, ICC, and ASTM.

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 Administration for Community Living, IHS, and HHS's Indian Health Services to discuss the Access Board's services and programs and strategize ways to build and improve relationships with Tribal communities and employees. Additionally, the agency met with community members and organizations serving Tribal members, including Disability Rights CA, National Congress of American Indians, and Southeast ADA Center, to name a few. In continuing to achieve Objective 4.1 during FY 2024, the Access Board will seek out opportunities to connect with federal agencies focused on serving Tribal Nations and to establish relationships with Tribal communities.

Internationally, Board staff met with officials and delegates to discuss the agency's guidelines and standards, education on and promotion of accessible design and accessibility, and U.S. laws related to accessibility. In FY 2023, the Access Board convened with international representatives in 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: Mongolia to discuss federal laws and standards, practices to promote accessibility throughout society, and long-term collaboration and partnership opportunities; Korea to learn about the Board's accessibility guidelines and standards, regulations and rules, technical assistance services, and efforts to make environments accessible for people with disabilities.; Middle East and North Africa to discuss federal, state, and local laws and disability policies; Moldova to discuss sustainable cities, accessible design, Section 508, ADA, and ABA; Peru to discuss adaptive sports equipment and accessibility in higher education; and Indonesia to inclusive education for students with disabilities, integrated classrooms, disability-specific curriculum, and DEIA in the U.S.

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. During June 2023, Board Executive Director and senior staff met with a European Commission delegation of three representatives to discuss ongoing work on the European Accessibility Act (EAA) and to share information and resources related to the Access Board's work with accessibility standards and guidelines. In July 2023, Board Executive Director presented opening remarks to an international audience of over 500 participants at the launch of the European Commission's new Resource Center on Accessibility.

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 FY 2023, the Access Board sent 136 e-bulletins (an increase of 11.02% from FY 2022) to its subscribers. The total number of subscribers and subscriptions also increased in FY 2023 when compared to FY 2022, with a total of 68,013 subscribers (an increase of 21.89%) and 215,866 subscriptions (an increase of 25.40%). 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 will be distributed to the agency's e-subscribers, as well as other various stakeholders and audiences, in 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 2023, the website logged about 1,010,000 users (17% increase from FY 2022) and 2.8 million pageviews (18% increase from FY 2022).

In FY 2023, the Access Board implemented public information strategies and tactics on its social media platforms (Twitter/X, LinkedIn, Facebook, YouTube) to increase greater public awareness of the agency and its services, programs, events, and activities, especially among underserved communities. On Twitter/X, over 200 new followers followed the Access Board, bringing the follower total to 2,634. On LinkedIn, the Access Board increased its followers by 46%, bringing the total LinkedIn followers to 3,549, and increased its LinkedIn posts by 20%. On Facebook, the Access Board increased its followers by 45%, bringing the total Facebook followers to 752, and increased its Facebook posts by 20%. The Access Board's Facebook activity also increased followers' engagement by 500%. The Access Board's YouTube Channel had over 65,000 views of its 38 videos and over 500 new subscribers. Currently, its YouTube Channel has a total of 377,850 views and about 3,800 subscribers.

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 2023

IT Modernization

In FY 2023, the agency continued its IT modernization efforts with the adoption of new technologies, tools, and best practices in order to support its Stewardship Objective. Key accomplishments include the deployment of the Continuous Monitoring Tools to add additional endpoint detection and response capabilities to all agency assets for more visibility from alerting. The Access Board has also migrated all cyber policies to the National Institute of Standard and Technology (NIST) 500-53 Rev 5. The cyber team also conducted a monthly Plan of Action & Milestones (POA&M) to track assorted items around risk management. The transition of Continuous Diagnostic Monitoring (CDM) has brought greater value to the Access Board's ability to maintain a good cyber security 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 cyber security threats. All of this work supports Objective 5.1.

The Access Board has made great progress to fully modernize mobile device management. Device management is a critical component of the Access 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 moving toward completion.

In FY 2023, the Access Board has also completed the migration to Palo Alto security devices and has identified and implemented an alternate identity management solution.

Updated Policies

To support Objective 5.3, the Access Board revised numerous human resources policies that were out-of-date and created some new policies where none had previously existed, such as:

- In October 2022, the Access Board issued an anti-harassment policy to prevent and eliminate harassment in the workplace. This policy replaces an interim policy issued in 2021;
- In October 2022, the Access Board issued a policy describing the EEO process, including how employees can make EEO counselor contact prior to a formal complaint of employment discrimination, and how complaints will be handled;
- In February 2023, the EEOC approved the Access Board's policy on providing reasonable accommodation for employees and applicants with disabilities;
- In February 2023, the Access Board issued a personnel security policy in accordance with FISMA; and
- In September 2023, the Access Board issued an updated time and attendance policy governing time and attendance to effectively manage work hours and leave.

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



INDEPENDENT AUDITOR'S REPORT

United States Access Board
Washington, D.C.

In our audits of the fiscal years 2023 and 2022 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, 2023, and 2022, are presented fairly, in all material respects, in accordance with United States of America (U.S.) generally accepted accounting principles;
- no material weaknesses in internal control over financial reporting based on the limited procedures we performed; and
- no reportable noncompliance with provisions of applicable laws, regulations, contracts, and grant agreements for fiscal year 2023.

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

Report on the Financial Statements

Opinion

In accordance with the provisions of the Accountability of Tax Dollars Act of 2002 (ATDA) (Pub. L. No. 107-289), we have audited USAB's financial statements. USAB's financial statements comprise the balance sheets as of September 30, 2023, and 2022; 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, 2023, and 2022, and its net costs of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

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

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

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

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

Responsibility of Management for the Financial Statements

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Other Information

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

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

Report on Internal Control over Financial Reporting

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

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies³ or to express an opinion on the effectiveness of USAB's internal control over financial reporting. Given these limitations, during our 2023 audit, we did not identify any deficiencies in internal control over financial

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.

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 OMB 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, 2023, in accordance with U.S. generally accepted government auditing standards, we considered USAB's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of USAB's internal control over financial reporting. Accordingly, we do not express an opinion on USAB's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

Definition and Inherent Limitations of Internal Control over Financial Reporting

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

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

Intended Purpose of Report on Internal Control over Financial Reporting

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

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

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

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

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2023 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to USAB. Accordingly, we do not express such an opinion.

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

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

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

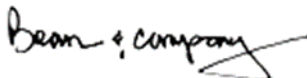
USAB management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to USAB.

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

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

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

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



Greenbelt, Maryland
November 13, 2023

UNITED STATES ACCESS BOARD
BALANCE SHEET
AS OF SEPTEMBER 30, 2023 AND 2022
(In Dollars)

	2023	2022
Assets:		
Intragovernmental Assets:		
Fund Balance with Treasury (Note 2)	\$ 5,616,103	\$ 5,088,663
Advances and Prepayments	133,402	309,000
Total Intragovernmental Assets	5,749,505	5,397,663
Other than Intragovernmental Assets:		
Accounts Receivable, Net (Note 3)	33	90
Property, Plant, and Equipment, Net (Note 4)	290,177	270,817
Total Other than Intragovernmental Assets	290,210	270,907
Total Assets	\$ 6,039,715	\$ 5,668,570
Liabilities: (Note 5)		
Intragovernmental Liabilities:		
Accounts Payable	\$ 31,700	\$ 4,725
Other Liabilities (Note 6)	659,875	552,716
Total Intragovernmental Liabilities	691,575	557,441
Other than Intragovernmental Liabilities:		
Accounts Payable	286,952	150,864
Federal Employee and Veteran Benefits Payable	368,679	354,852
Other Liabilities (Note 6)	206,748	192,591
Total Other than Intragovernmental Liabilities	862,379	698,307
Total Liabilities	\$ 1,553,954	\$ 1,255,748
Net Position:		
Unexpended Appropriations - Funds from Other than Dedicated Collections	\$ 5,147,827	\$ 4,977,802
Cumulative Results of Operations - Funds from Other than Dedicated Collections	(662,066)	(564,980)
Total Cumulative Results of Operations (Consolidated)	(662,066)	(564,980)
Total Net Position	4,485,761	4,412,822
Total Liabilities and Net Position	\$ 6,039,715	\$ 5,668,570

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, 2023 AND 2022
(In Dollars)

	2023	2022
Gross Program Costs:		
Gross Costs	\$ 10,009,251	\$ 8,808,579
Net Cost of Operations	\$ 10,009,251	\$ 8,808,579

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, 2023 AND 2022
(In Dollars)

	2023	2022
	Consolidated Total	Consolidated Total
Unexpended Appropriations:		
Beginning Balance	\$ 4,977,802	\$ 3,651,253
Appropriations Received	9,850,000	9,750,000
Other Adjustments	(92,513)	(323,756)
Appropriations Used	(9,587,462)	(8,099,695)
Net Change in Unexpended Appropriations	170,025	1,326,549
Total Unexpended Appropriations	\$ 5,147,827	\$ 4,977,802
Cumulative Results of Operations:		
Beginning Balance	\$ (564,980)	\$ (77,188)
Appropriations Used	9,587,462	8,099,695
Imputed Financing (Note 8)	324,703	221,092
Net Cost of Operations	(10,009,251)	(8,808,579)
Net Change in Cumulative Results of Operations	(97,086)	(487,792)
Total Cumulative Results of Operations	\$ (662,066)	\$ (564,980)
Net Position	\$ 4,485,761	\$ 4,412,822

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, 2023 AND 2022
(In Dollars)

	2023	2022
Budgetary Resources:		
Unobligated Balance from Prior Year Budget Authority, Net	\$ 1,516,459	\$ 1,071,979
Appropriations	9,850,000	9,750,000
Total Budgetary Resources	\$ 11,366,459	\$ 10,821,979
Status of Budgetary Resources:		
New Obligations and Upward Adjustments (total)	\$ 8,863,661	\$ 9,428,249
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	1,157,242	388,657
Expired Unobligated Balance, End of Year	1,345,556	1,005,073
Unobligated Balance, End of Year (total)	2,502,798	1,393,730
Total Budgetary Resources	\$ 11,366,459	\$ 10,821,979
Outlays, Net and Disbursements, Net:		
Agency Outlays, Net	\$ 9,230,047	\$ 8,387,752

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



UNITED STATES ACCESS BOARD NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

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

B. Basis of Presentation

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

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

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

C. Basis of Accounting

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

D. Fund Balance with Treasury

Fund Balance with Treasury is an asset of a reporting entity and a liability of the General Fund. It is the aggregate amount of the Access Board’s funds with Treasury in expenditure 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 employees for on-the-job injuries. The DOL bills each agency annually as its claims are paid, but payment of these bills is deferred for two years to allow for funding through the budget process. Similarly, employees that the Access

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

K. Retirement Plans

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

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

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

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

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

L. Other Post-Employment Benefits

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

M. Use of Estimates

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

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

N. Reclassification

Certain fiscal year 2022 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, 2023 and 2022, were as follows:

	2023	2022
Status of Fund Balance with Treasury:		
Unobligated Balance		
Available	\$ 1,157,242	\$ 388,657
Unavailable	1,345,556	1,005,074
Obligated Balance Not Yet Disbursed	3,113,305	3,694,932
Total	\$ 5,616,103	\$ 5,088,663

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, 2023 and 2022, were as follows:

	2023	2022
Other than Intergovernmental		
Accounts Receivable	\$ 33	\$ 90
Total Other than Intragovernmental Accounts Receivable	\$ 33	\$ 90
Total Accounts Receivable	\$ 33	\$ 90

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, 2023 and 2022.

NOTE 4. PROPERTY, PLANT AND EQUIPMENT, NET

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

Major Class	Acquisition Cost	Accumulated Amortization/ Depreciation	Net Book Value
Building	\$ 656,425	\$ 540,655	\$ 115,770
Furniture & Equipment	249,999	75,592	174,407
Total	\$ 906,424	\$ 616,247	\$ 290,177

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

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

NOTE 5. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for Access Board as of September 30, 2023 and 2022, 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.

	2023	2022
Intragovernmental – FECA	\$ -	\$ 5,837
Unfunded Leave	358,700	345,900
Deferred Lease Liabilities	593,575	484,148
Total Liabilities Not Covered by Budgetary Resources	\$ 952,275	\$ 835,885
Total Liabilities Covered by Budgetary Resources	601,679	419,863
Total Liabilities	\$ 1,553,954	\$ 1,255,748

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

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

NOTE 6. OTHER LIABILITIES

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

	Current	Non Current	Total
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	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

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

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

NOTE 7. LEASES

Operating Leases

The Access Board occupies office space under a lease agreement that is accounted for as an operating lease. The lease term begins on January 1, 2022 and expires on December 31, 2036, which includes deferred rent. Lease payments are increased annually based on the adjustments for operating cost and real estate tax escalations. The total operating lease expense for fiscal years 2023 and 2022 were \$666,477 and \$658,488, respectively. Below is a schedule of future payments for the term of the lease.

Fiscal Year	Asset Category	
		Building
2024	\$	726,169
2025		735,207
2026		744,516
2027		765,199
2028		778,774
Thereafter		6,899,114
Total Future Lease Payments	\$	10,648,979

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

NOTE 8. INTER-ENTITY COSTS

The Access Board recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs and revenues relate to employee benefits and claims to be settled by the Treasury Judgement Fund. The Access Board recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees. The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the periods ended September 30, 2023 and 2022, respectively, inter-entity costs were as follows:

	2023	2022
Office of Personnel Management	\$ 324,703	\$ 221,092
Total Imputed Financing Sources	\$ 324,703	\$ 221,092

NOTE 9. UNDELIVERED ORDERS AT THE END OF THE PERIOD

As of September 30, 2023, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
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

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

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

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

The President’s Budget that will include fiscal year 2023 actual budgetary execution information has not yet been published. The President’s Budget is scheduled for publication in February 2024 and can be found at the OMB Web site: <http://www.whitehouse.gov/omb/>. The 2024 Budget of the United States Government, with the “Actual” column completed for 2022, 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		\$ 8
Difference - Due to Rounding	(1)			
Budget of the U.S. Government	\$ 10	\$ 9		\$ 8

NOTE 11. RECONCILIATION OF NET COST TO NET OUTLAYS

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

Reconciliation of Net Cost to Net Outlays as of September 30, 2023:

**RECONCILIATION OF NET COST TO NET OUTLAYS
BUDGET AND ACCRUAL RECONCILIATION
FOR THE YEARS ENDED SEPTEMBER 30, 2023
(In Dollars)**

	Intragovernmental	Other than Intragovernmental	Total
Net Operating Cost (SNC)	\$ 3,240,844	\$ 6,768,407	\$ 10,009,251
Components of Net Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(61,998)	(61,998)
Increase/(Decrease) in Assets:			
Accounts Receivable, Net	-	(57)	(57)
Other Assets	(175,598)	-	(175,598)
(Increase)/Decrease in Liabilities:			
Accounts Payable	(26,975)	(136,088)	(163,063)
Federal Employee and Veteran Benefits Payable	-	(13,827)	(13,827)
Other Liabilities	(107,159)	(14,157)	(121,316)
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 Budget Outlays That Are Not Part of Net Operating Cost			
Acquisition of Capital Assets	\$ -	\$ 81,358	\$ 81,358
Financing Sources:			
Total Components of the Budget Outlays That Are Not Part of Net Operating Cost	\$ -	\$ 81,358	\$ 81,358
Misc Items			
Total Other Reconciling Items	\$ -	\$ -	\$ -
Total Net Outlays (Calculated Total)	\$ 2,606,409	\$ 6,623,638	\$ 9,230,047
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			\$ 9,230,047

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

**RECONCILIATION OF NET COST TO NET OUTLAYS
BUDGET AND ACCRUAL RECONCILIATION
FOR THE YEARS ENDED SEPTEMBER 30, 2022
(In Dollars)**

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