

**UNITED STATES
COMMISSION ON CIVIL RIGHTS**



**PERFORMANCE AND ACCOUNTABILITY REPORT (PAR)
FOR FISCAL YEAR 2021**

TABLE OF CONTENTS

MANAGEMENT DISCUSSION AND ANALYSIS	1
Mission	1
Organization	1
Headquarters Organization	3
Regional Programs.....	6
Performance Highlights	6
Federal Managers' Financial Integrity Act (FMFIA)	7
Financial Highlights	7
Limitations on Financial Statements	10
Management Statement of Assurance	10
Performance Report	12
Reliability of Performance Data	12
Strategic Goal A: The Commission will function as a monitor of effective federal enforcement of civil rights laws and inform national civil rights laws and policy. The Commission is aided in this endeavor by the work of its Advisory Committees	12
Objective 1: The Commission will assess the national state of important civil rights issues.	12
Objective 2: The Commission will publish reports, letters, and statements on important civil rights issues, following investigation and as informed by research, and distribute them to the President, Congress, and the American people.....	15
Objective 3: The Commission's Advisory Committees as a group will hold briefings and meetings on civil rights concerns in their jurisdiction and issue publications on their concerns, providing recommendation for action on those issues.	20
Strategic Goal B: The Commission will serve as a national clearinghouse to inform and raise awareness on civil rights issues amongst the general public	38
Objective 1: The Commission will keep the public apprised of historical and current civil rights issues.	38
Objective 2: The Commission will keep the public apprised of its activities, including the State Advisory Committees' investigatory and fact-finding activities.....	39

Objective 3: Elevate the public profile of the Commission as a national authority on civil rights issues	41
Strategic Goal C: The Commission will continue to strengthen the Commission’s financial and operational controls and advance the Commission’s mission through management excellence, efficiency, and accountability.....	41
Objective 1: The Commission will strengthen its human resources, financial, budget, and performance policy, procedures, and reports.....	41
Objective 2: The Commission will improve administrative and clearinghouse services including information technology, acquisition, and library functions.....	43
Objective 3: The Commission will improve the efficiency, effectiveness, and accountability of its organization.....	44
Other Information Related to Annual Performance Reporting.....	45
Auditors Report and Financial Statements	46
Auditor’s Report, Financial Statements & Notes	47
Other Accompanying Information	66
Summary of Financial Statement Audit and Management Assurances	66
Improper Payments Information Act Reporting Details.....	67

MESSAGE FROM THE CHAIR



I attach the annual Performance and Accountability Report (PAR) for the U.S. Commission on Civil Rights for Fiscal Year 2021. This report reflects the agency's program and financial performance.

In FY 2021, the Commission held three briefings to assess the national state of critical civil rights issues. These included the Racial Disparities in Maternal Health briefing; the Commission examined the federal role in addressing racial disparities in maternal health outcomes. Second, at the Civil Rights Implications of Cash Bail briefing, the Commission analyzed the state of bail and pretrial detention practices. Finally, during the Civil Rights and Protections in the Federal Response to Hurricanes Maria and Harvey briefing, the Commission investigated the civil rights implications of the federal response and impact of the aforementioned hurricanes in Puerto Rico and Texas.

The Commission published its statutory report: *Racial Disparities in Maternal Health*. The report evaluates the federal government's role in addressing racial disparities in maternal health. At the federal level, efforts can be made to improve hospital quality, particularly for women of color, if maternal health disparities are to be eliminated.

We continue to enhance our engagement with and rely on the work of our Advisory Committees. Commission Advisory Committee members, working with regional office staff, held 67 fact-finding events in FY 2021. In addition, Advisory Committees published 35 reports, statements, and memoranda. Through their fact-finding events and reports, the Advisory Committees covered a broad range of civil rights issues, including voting rights

and voter disenfranchisement, environmental injustice, immigration enforcement in K-12 schools, racial disparities in policing, and fund distribution for COVID-19 relief. Our briefing report on *Racial Disparities in Mental Health* also relied on in part on testimony to and the findings and recommendations from our Advisory Committees.

In addition to the solid programmatic output during FY 2021, the Commission received an unmodified opinion on the Commission's Financial Statements. Accordingly, I look forward to continuing effective financial and other management controls in operation at the Commission.

Furthermore, I look forward to building on the Commission's FY 2021 performance to continue to advance civil rights through effective and comprehensive investigation, research, and analysis on issues of fundamental concern to the federal government and the public.

A handwritten signature in black ink that reads "Norma V. Cantú". The signature is written in a cursive style with a prominent initial "N".

Norma V. Cantú
Chair
United States Commission on Civil Rights
November 12, 2021

MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis (MD&A) section explains our mission, describes our organizational structure, presents performance highlights, analyzes our internal control environment, identifies financial highlights, and discusses the limitation of financial statements.

Mission

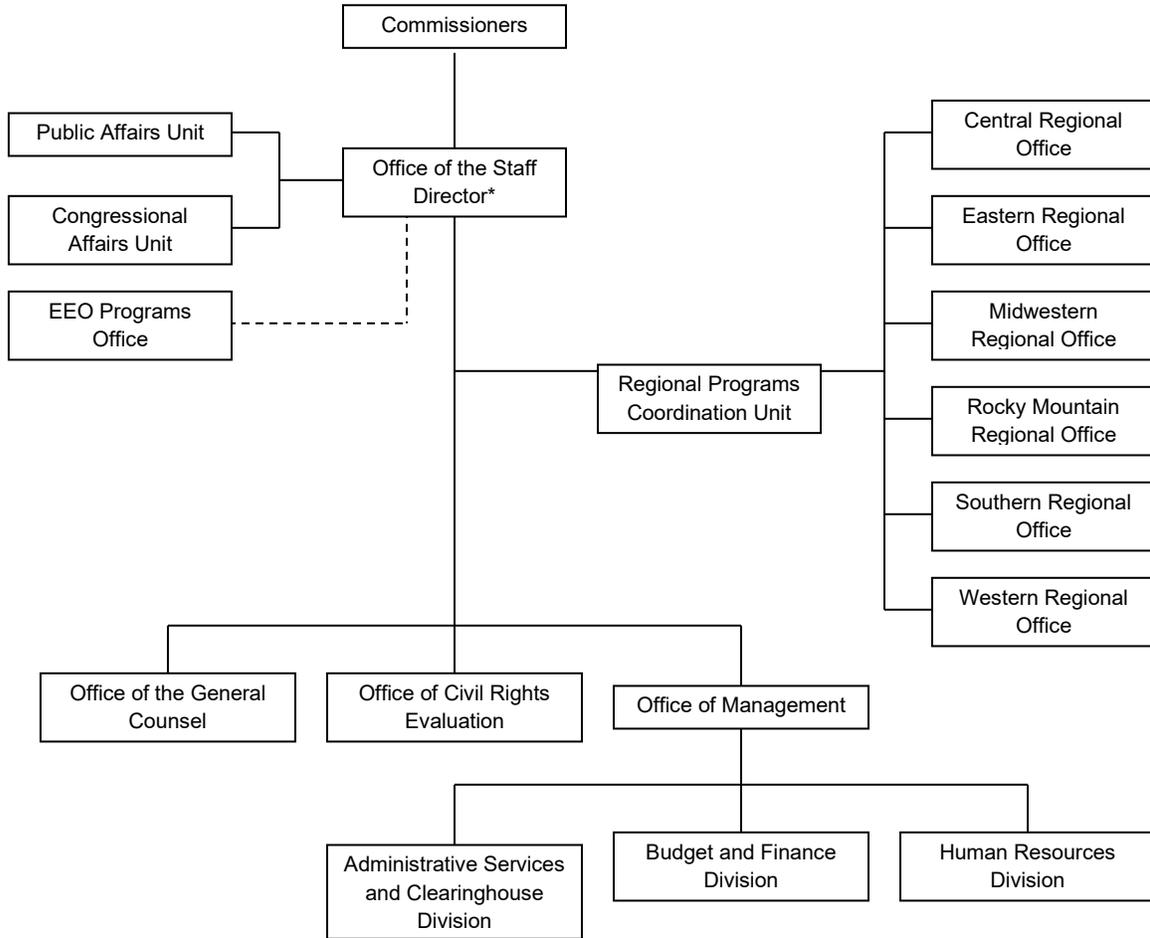
The mission of the United States Commission on Civil Rights is to inform the development of national civil rights policy and enhance enforcement of Federal civil rights laws. The Commission pursues this mission by investigating alleged deprivations of voting rights or allegations of discrimination based on race, color, religion, sex, age, disability, national origin, or in the administration of justice. The Commission also serves as a monitor of effective enforcement of civil rights laws by the Federal government. The Commission is committed to quality research that leads to findings and policy recommendations to inform the President, Congress, and the public on important civil rights issues.

Organization

The Commission is an independent federal agency composed of eight appointed Commissioners whose responsibilities include studying and collecting information relating to discrimination or denials of equal protection of the laws because of color, race, religion, sex, age, disability, or national origin, or in the administration of justice; appraising the laws and policies of the federal government regarding these civil rights issues; serving as a national clearinghouse of information regarding civil rights; and preparing public service announcements and advertising campaigns to discourage discrimination or denials of equal protection. The Staff Director, appointed by the President with the concurrence of a majority of the Commissioners, is the administrative head of the agency. The organizational chart below shows our current structure.

Organizational Structure

U.S. Commission on Civil Rights



* Although current agency regulations describe an "Office of the Deputy Staff Director," the Commission eliminated that office and the Deputy Staff Director position has been transferred to the Office of the Staff Director.

Headquarters Organization

Descriptions of the key functions for each office and unit are below.

Commissioners

By statute, the Commission is composed of eight Commissioners, not more than four of whom may be of the same political party. The President appoints four Commissioners, the President pro tempore of the Senate appoints two Commissioners, and the Speaker of the House of Representatives appoints two Commissioners. The Commissioners' responsibilities include:

- Investigating allegations of deprivations because of color, race, religion, sex, age, disability, or national origin;
- Investigating allegations of deprivations as a result of any pattern or practice of fraud or of the right of citizens of the United States to vote and have votes counted;
- Studying and collecting information relating to discrimination or denials of equal protection of the laws under the Constitution of the United States because of color, race, religion, sex, age, disability, national origin, or in the administration of justice;
- Making appraisals of federal laws and policies with respect to discrimination or denials of equal protection of the laws under the Constitution of the United States because of color, race, religion, sex, age, disability, national origin, or in the administration of justice;
- Serving as a national clearinghouse for information relating to discrimination or denials of equal protection of the laws under the Constitution of the United States because of color, race, religion, sex, age, disability, national origin, or in the administration of justice;
- Preparing public service announcements and advertising campaigns to discourage discrimination or denials of equal protection of the laws under the Constitution of the United States because of color, race, religion, sex, age, disability, national origin, or in the administration of justice;
- Submitting, at minimum, one report annually that monitors federal civil rights enforcement efforts in the United States; and
- Constituting at least one Advisory Committee for each state and the District of Columbia composed of citizens of that state or district.

The Chair, along with the Staff Director, serves as the Commission's designated spokesperson. In that capacity, the Chair communicates the official position of the Commission. The Commissioners are aided in their work by Special Assistants.

Office of the Staff Director

The Office of the Staff Director (OSD), through the Staff Director, oversees the administrative operation and management of our agency including:

- disseminating policies established by the Commissioners to staff;
- recommending program activities and projects for approval by the Commissioners,
- managing agency-wide performance and evaluating program results;
- overseeing and coordinating the completion of the agency's substantive civil rights work;
- ensuring that the budget is executed in a manner consistent with established agency priorities; and
- serving as the liaison between the Commission and the Executive Office of the President, Congress, and other federal agencies.

Office of the General Counsel

The Office of the General Counsel (OGC) provides the legal expertise and advice required to support our fact-finding and ensure the legal integrity of our written products. This office supports the lawful operation of the agency and advises agency leadership and managers on a range of legal matters. This advice and support may include analyzing proposed legislation, interpreting various laws and regulations, advising on ethics matters and the scope of the agency's jurisdiction, and representing the agency in contractual disputes. The General Counsel and his or her staff also represent the agency in personnel matters, including litigation arising from equal employment discrimination complaints and other alleged employment violations. In addition, this office develops concepts for briefings and hearings on civil rights issues and generates related reports for Commissioner review and consideration.

Office of Civil Rights Evaluation

The Office of Civil Rights Evaluation (OCRE) provides the subject matter and analytical expertise required to prepare evaluations of civil rights issues. This office monitors the activities of numerous federal agencies as well as national and regional civil rights trends. Based on information gathered through monitoring and other sources, this office develops concepts for, and conducts, civil rights studies, and other projects, ultimately preparing documents that articulate the Commission's view and concerns regarding federal civil rights. In addition to these functions, this office receives, reviews, and refers civil rights complaints to other agencies for appropriate enforcement action.

Office of Management

The Office of Management (OM) supports all the agency's strategic goals and objectives by ensuring that human and financial capital are available, and administrative support is in place to achieve the agency's mission. The OM provides administrative support to all other Commission offices. Several divisions fall within this office: The Budget and Finance Division, the Human Resources Division, and the Administrative Services and Clearinghouse Division. The Administrative Services and Clearinghouse Division is responsible for information technology, procurement and acquisition, copying, printing, mail and distribution services, and the Rankin National Civil Rights Library.

Congressional Affairs Unit

All staff positions in the Congressional Affairs Unit (CAU) are vacant. The public affairs unit performs the essential responsibilities of the congressional and public affairs units. The CAU serves as our liaison with Congress, responding to requests for specific information, identifying opportunities for our Commissioners and others to provide testimony and information to congressional members and their staff on civil rights matters, and ensuring the distribution of our studies and reports to all members. In addition, when staffed, CAU monitors the legislative activities of Congress and provides support in the conceptualization and production of studies and reports with information gathered via its monitoring activities.

Public Affairs Unit

The Public Affairs Unit (PAU) serves as the public voice of the Commission and ensures that the public knows about our activities and publications. It is also responsible for coordinating and carrying out such activities as briefing reporters, holding press conferences, issuing press releases, arranging press interviews and speaking engagements for Commissioners and approved staff, and monitoring press activity regarding the Commission and civil rights issues. PAU deals directly with the public in responding to inquiries and by attending meetings of civil rights organizations.

Equal Employment Opportunity Programs

The Equal Employment Opportunity (EEO) Program Unit is responsible for the overall management of our equal employment opportunity compliance system. This system provides a means of review and appeal for applicants for employment and employees of the Commission, who believe that they were victims of discrimination based on race, color, age, religion, national origin, sex (including sexual harassment), physical or mental disability, or reprisal in connection with EEO-related activities.

Regional Programs

Regional Programs Coordination Unit

The Chief of the Regional Programs Coordination Unit (RPCU) supervises the activities of the Commission's regional offices. The Chief of RPCU is responsible for coordinating, monitoring, and reporting on regional activities, and communicating national office policies and priorities to regional offices. The Chief of RPCU also serves as the agency's Committee Management Officer (CMO) regarding the agency's public reporting under the Federal Advisory Committee Act (FACA) on its 51 State Advisory Committees and 5 U.S. Territory Advisory Committees.

Regional Activities: Organization and State Alignment

Regional staff provide critical support to the 51 State Advisory Committees required by our statute.

Presented below is our regional alignment.

- Central Region (CRO): Alabama, Arkansas, Iowa, Kansas, Louisiana, Mississippi, Missouri, Nebraska, and Oklahoma.
- Eastern Region (ERO): Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and West Virginia.
- Western Region (WRO): Alaska, Arizona, California, Hawaii, Idaho, Nevada, Oregon, Texas, and Washington.
- Southern Region (SRO): Florida, Georgia, Kentucky, North Carolina, South Carolina, and Tennessee.
- Rocky Mountain Region (RMRO): Colorado, Montana, New Mexico, North Dakota, South Dakota, Utah, and Wyoming.
- Midwestern Region (MWRO): Illinois, Indiana, Michigan, Minnesota, Ohio, and Wisconsin.

Performance Highlights

The Commission, staff, and Advisory Committee members have worked hard this year to achieve the goals, objectives, and performance measures set forth in our FY 2018 – FY 2022 Strategic Plan. The Commission achieved most, though not all, of its performance targets established for Fiscal Year 2021, with shortfalls due to the unprecedented impact of the COVID-19 pandemic.

The Commission held three briefings to assess the national state of important civil rights laws:

- Racial Disparities in Maternal Health;
- The Civil Rights Implications of Cash Bail; and
- Civil Rights and Protections in the Federal Response to Hurricanes Maria and Harvey.

The Commission published the following report:

- *Racial Disparities in Maternal Health.*

The Commission's Advisory Committees:

- Held 67 fact-finding events;
- Conducted 241 planning meetings; and
- Published 35 reports, memoranda, and statements.

A detailed discussion of each strategic goal, our FY 2021 target performance, and our actual performance are in the section titled "Performance Report."

Federal Managers' Financial Integrity Act (FMFIA)

OMB Circular A-123, Management's Responsibility for Internal Control and the Federal Managers' Financial Integrity Act (FMFIA) require Federal managers to improve accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on internal controls. Commission management is responsible for establishing and maintaining an effective internal control and financial management system. The Commission's Administrative Instruction 1-13 requires office and division heads to complete an annual self-assessment of internal controls as of June 30 each year.

In FY 2021, all office and division heads completed a self-assessment. Based on this evaluation, the Commission is able to provide a statement of assurance that the internal controls are compliant.

Financial Highlights

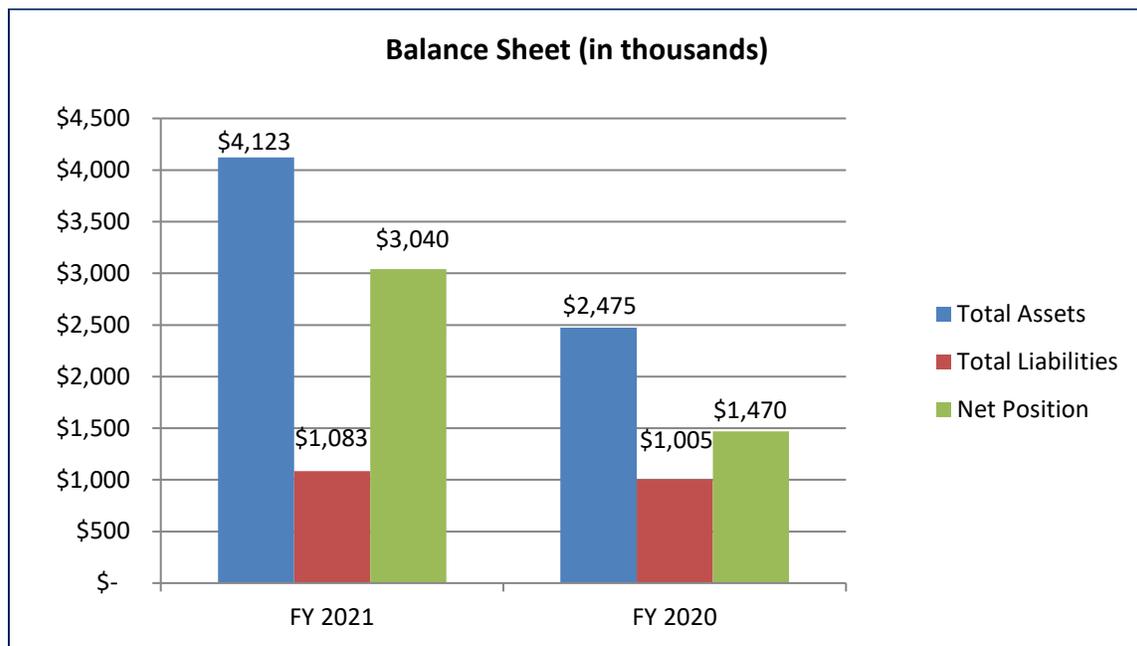
The Commission continues to use the U.S. Department of Agriculture's Office of the Chief Financial Officer Pegasys Financial Services (USDA OCFO) as its accounting shared services provider. USDA OCFO provides a broad range of financial and accounting services including:

- maintaining the agency’s standard general ledger;
- using a system (Pegasys) that is compliant with federal government standards;
- generating required financial reports for the Commission; and
- requiring appropriate documentation of financial transactions prior to payment.

The Commission’s FY 2021 financial statements were prepared in accordance with Office of Management and Budget (OMB) Circular A-136. The Commission prepares four financial statements: Balance Sheet, Statement of Net Costs, Statement of Changes in Net Position, and Statement of Budgetary Resources.

Balance Sheet

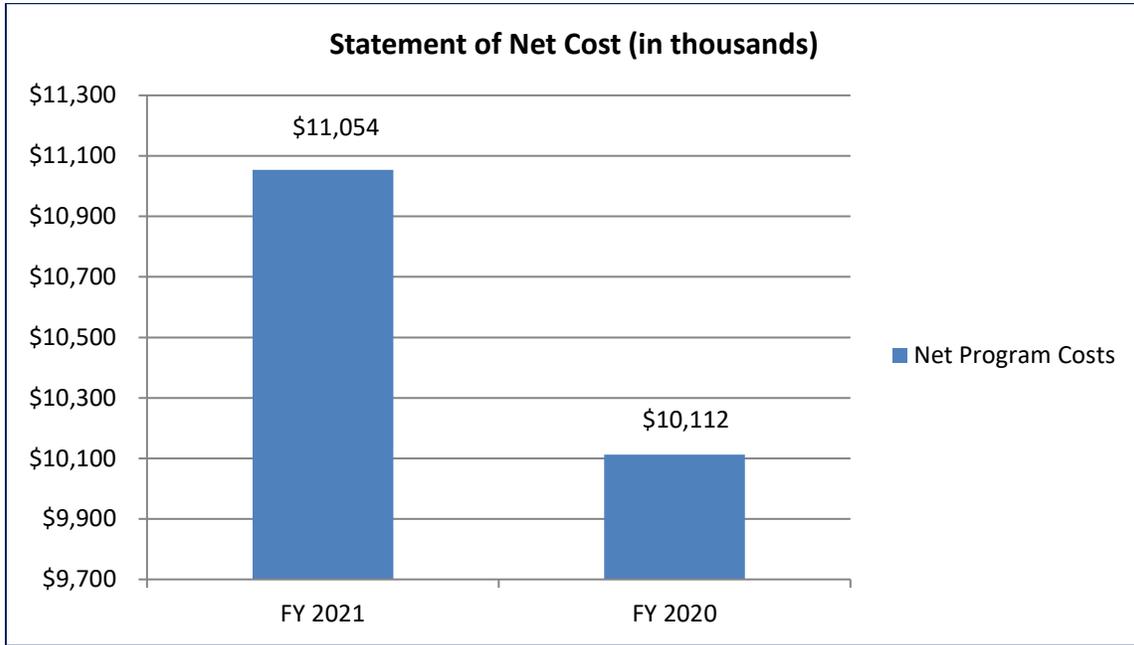
The balance sheet presents amounts of future economic benefits owned or managed by the reporting entity (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position).



The Commission’s total assets increased from \$2,474,985 in FY 2020 to \$4,122,645 in FY 2021. The Commission’s assets consist mainly of Fund Balance with Treasury (FBWT) with minimal amounts in General Property, Plant, and Equipment. Total liabilities increased from \$1,004,526 in FY 2020 to \$1,082,994 in FY 2021. Net Position increased from \$1,470,369 in FY 2020 to \$3,039,651 in FY 2021.

Statement of Net Costs

The Statement of Net Cost presents the annual cost of operating the Commission's programs.

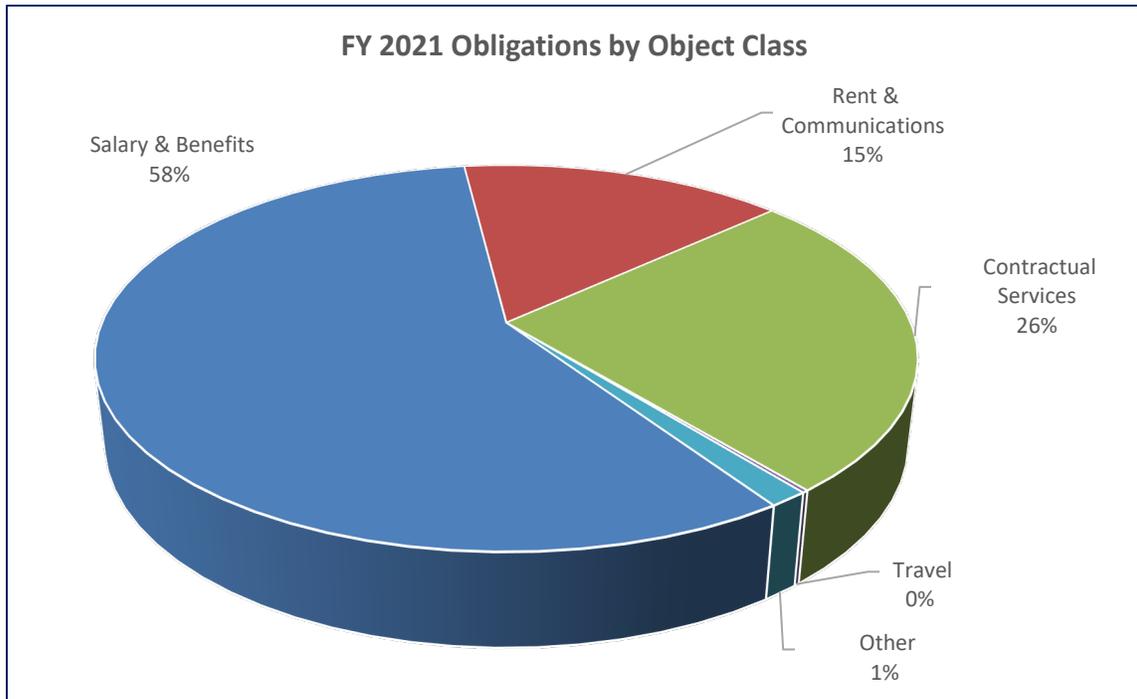


The Commission's net cost of operation increased from \$10,111,776 in FY 2020 to \$11,054,189 in FY 2021.

Statement of Budgetary Resources

The Statement of Budgetary Resources provides information on the sources of budgetary resources and their status at the end of the period. The Commission received \$12,500,000 in new budgetary authority in FY 2021. The Total Budgetary Resources and Status of Budget Resources increased from \$11,260,913 in FY 2020 to \$13,347,150 in FY 2021.

Resources by Major Object Class



During FY 2021, the Commission obligated \$12,367,073 of its FY 2021 appropriation of \$12,500,000. Salary and Benefits, Other Contractual Services, and Rent and Communications consume 99 percent of the Commission’s obligations. The remaining 1 percent consists of travel, printing, supplies, equipment, and other miscellaneous items.

Limitations on Financial Statements

The principal financial statements are prepared to report the financial position, financial condition, and results of operations, pursuant to the requirements of 31 U.S.C. 3515 (b). The statements are prepared from the records of Federal entities in accordance with Federal generally accepted accounting principles (GAAP) and the formats prescribed by OMB. Reports used to monitor and control budgetary resources are prepared from the same records. Users of the statements are advised that the statements are for a component of the U.S. Government.

Management Statement of Assurance

The U.S. Commission on Civil Rights is responsible for establishing and maintaining effective internal control and financial management systems that meet the objectives of the Federal Managers’ Financial Integrity Act (FMFIA). The Commission can provide

reasonable assurance that its internal controls over financial reporting as of September 30, 2021, were operating effectively in the design or operation of the internal control over financial reporting.

Statements of Assurance: Federal Managers' Financial Integrity Act, OMB Circular A-123, and the Federal Financial Managers Improvement Act of 1996

The management of the U.S. Commission on Civil Rights is responsible for establishing and maintaining effective internal control and financial management systems that meet the objectives of the Federal Managers' Financial Integrity Act (FMFIA). The Commission conducted its assessment of the effectiveness of internal control and efficiency of operations and compliance with applicable laws and regulations in accordance with OMB Circular A-123, Management's Responsibility for Internal Control. Based on the results of this evaluation, the Commission can provide reasonable assurance that our internal control over the effectiveness and efficiency of operations, and compliance with applicable laws and regulations as of September 30, 2021, were operating effectively and no material weaknesses were found in the design or operation of the internal controls.

In addition, the Commission conducted its assessment of the effectiveness of internal control over financial reporting. This includes safeguarding of assets and compliance with applicable laws and regulations. Based on the results of this evaluation, the Commission can provide reasonable assurance that its internal controls over financial reporting as of June 30, 2021.

The performance and financial data contained in this report, to the best of my knowledge, are complete and reliable.



Mauro Morales
Staff Director
United States Commission on Civil Rights
November 12, 2021

PERFORMANCE REPORT

Our agency performs an important role in identifying emergent civil rights trends and evaluating federal agency civil rights enforcement programs. Our agency's strategic plan articulates the Commission's vision for executing our vital mission from FY 2018 through FY 2022. The plan contains three long-term strategic goals. Associated with each of these goals are one or more objectives or specific statements of what we plan to accomplish.

Our FY 2021 annual performance plan includes performance goals and targets that support the accomplishment of our strategic objectives. Below, we describe our FY 2021 annual performance targets. We evaluate and report our performance using these categories: Met and Not Met.

Reliability of Performance Data

To ensure that the Commission's FY 2021 Performance Report is complete and reliable, the Commission identifies, verifies, and validates the sources of data used to assess performance measures. The Commission's staff verifies and validates that data to ensure that the information is accurate and complete. Agency senior leadership reviews the report for completeness and accuracy.

Strategic Goal A: The Commission will function as a monitor of effective federal enforcement of civil rights laws and inform national civil rights laws and policy. The Commission is aided in this endeavor by the work of its Advisory Committees.

This fiscal year we met 73 percent of Strategic Goal A performance targets. To achieve this goal, the Commission established objectives, developed strategies, and set performance targets.

Objective 1: The Commission will assess the national state of important civil rights issues.

The Commission plans to achieve this objective by using the following strategies: 1) the Commission will determine civil rights issues of national significance on which to conduct informative briefings and/or hearings; and 2) the Commission will keep the Advisory Committees engaged with the Commission's investigative projects.

Strategy A.1.1 - The Commission will determine civil rights issues of national significance on which to conduct informative briefings and/or hearings.	FY 2021 Target	FY 2021 Results
A.1.1.1 - The Commission will develop proposals and investigative plans to conduct investigations into civil rights issues of national significance.	Two new projects	Not Met
A.1.1.2 - The Commission will hold at least two briefings and/or hearings each year.	Two briefings and/or hearings	Met

Performance Measure A.1.1.1

The Commission develops proposals and investigative plans to investigate civil rights issues of national significance. In FY 2021, the Commissioners proposed and evaluated multiple projects; however, the Commission did not approve any new projects. The Commission anticipates approving several projects in early FY 2022.

Performance Measure A.1.1.2

In FY 2021, we held three public briefings.

Racial Disparities in Maternal Health

On November 13, 2020, the Commission held a virtual public briefing to examine the federal role in addressing racial disparities in maternal health outcomes, including negative pregnancy-related health outcomes and pregnancy-related deaths of women in the United States. The Commission analyzed current data regarding pregnancy-related and pregnancy-associated deaths, including data collected by the Centers for Disease Control and Prevention, the National Institute of Minority Health and Health Disparities, and the Department of Health and Human Services' State Partnership Initiative to Address Health Disparities. In addition, the Commission heard from subject matter experts such as government officials, academics, healthcare providers, advocates, and impacted persons.

Video of the briefing, including the expert panels and open comment period, along with written statements submitted to the Commission from invited experts and members of the public, can be viewed on our website here: [Racial Disparities in Maternal Health | U.S. Commission on Civil Rights \(usccr.gov\)](https://www.usccr.gov/racial-disparities-in-maternal-health)

The Civil Rights Implications of Cash Bail

On February 26, 2021, the Commission held a virtual public briefing to examine the state of bail and pretrial detention practices, including the involvement of the private bail

industry, various mechanisms for reform, and the potential regulatory role of the federal government. The Commission evaluated how cash bail impacts the fair administration of justice and whether it operates in a manner that denies equal protection of the law to individuals on the basis of race or another protected class. At this public briefing, Commissioners heard from subject matter experts such as government officials, academics, law enforcement professionals, advocates, and impacted persons.

Video of the briefing, including the expert panels and open comment period, along with written statements submitted to the Commission from invited experts and members of the public, can be viewed on our website here: [The Civil Rights Implications of Cash Bail | U.S. Commission on Civil Rights \(usccr.gov\)](https://www.usccr.gov/civil-rights-implications-of-cash-bail)

Civil Rights and Protections in the Federal Response to Hurricanes Maria and Harvey

On June 25, 2021, the Commission held a virtual public briefing to examine the civil rights implications of the federal response and impact of Hurricanes María in Puerto Rico and Harvey in Texas. The Commission’s investigation evaluated compliance efforts with the Stafford Disaster Relief and Emergency Assistance Act (Stafford Act) and other civil rights obligations in response to natural disasters. The investigative focus was on the challenges faced by FEMA in providing aid, the lessons learned, and how the federal government is developing best practices to address compliance with civil rights commitments when it comes to natural disaster response. At this public briefing, the Commissioners heard from subject matter experts such as government officials, volunteer organizations, non-governmental advocates, and academics.

Video of the briefing, including the expert panels and open comment period, along with written statements submitted to the Commission from invited experts and members of the public, can be viewed on our website here: [Civil Rights and Protections in the Federal Response to Hurricanes Maria and Harvey | U.S. Commission on Civil Rights \(usccr.gov\)](https://www.usccr.gov/civil-rights-and-protections-in-the-federal-response-to-hurricanes-maria-and-harvey)

Strategy A.1.2 - The Commission will keep the Advisory Committees engaged with the Commission’s investigative projects.	FY 2021 Target	FY 2021 Results
A.1.2.1 - The Commission will regularly inform the Advisory Committees of its own past and upcoming activities	Three newsletters	Met
A.1.2.2 - The Commission will keep Advisory Committees apprised of investigative priorities so that Advisory Committees can determine whether there is any beneficial overlap or alignment in their agenda setting.	Include relevant Advisory Committee reports in Commission Reports	Met
A.1.2.3 - The Staff Director or Commissioners will attend (telephonically or in-person) Advisory Committee briefings or meetings in order to maintain the connection between headquarters and the Committees.	Three Meetings	Met

Performance Measure A.1.2.1

The Commission regularly informs Commission Advisory Committees of the Commission’s past and upcoming activities. The Commission issued eight monthly newsletters to Advisory Committee members, relaying messages from the Chair, describing the recent and forthcoming activities of the Commission, including briefings, statements, and report releases, and detailing recent and upcoming activities of Advisory Committees including briefings and report releases. In addition, the Commission notifies Advisory Committee members when the Commission releases civil rights reports and holds briefings, inviting members to participate. A monthly public newsletter is sent to Commission staff, Commissioners, Advisory Committee members, and the public who have joined the Commission’s online mailing list.

Performance Measure A.1.2.2

The Commission keeps Advisory Committees apprised of the Commission’s investigative priorities allowing Advisory Committees to decide whether to align their work with the Commission’s. The Commission used Advisory Committees’ testimony, findings, and recommendations in its FY 2021 Statutory Report.

Performance Measure A.1.2.3

Commissioners attended multiple Advisory Committee meetings.

Objective 2: The Commission will publish reports, letters, and statements on important civil rights issues, following investigation and as informed by research, and distribute them to the President, Congress, and the American people.

The Commission plans to achieve this objective by using the following strategy: The Commission will continuously monitor the state of civil rights and issues of national significance and use its expertise to report its policy recommendations.

Strategy A.2.1 - The Commission will continuously monitor the state of civil rights and issues of national significance and use its expertise to report its policy recommendations.	FY 2021 Target	FY 2021 Results
A.2.1.1 - The Commission will issue reports, including its annual statutory enforcement report, to inform its stakeholders of policy recommendations.	Two reports	Not Met
A.2.1.2 - The Commission will issue statements and letters on current civil rights events and issues of concern.	Five statements and/or letters	Met

Performance Measure A.2.1.1

The Commission issued the following report to inform Commission stakeholders of policy recommendations:

Racial Disparities in Maternal Health

The report evaluates the federal government’s role in addressing racial disparities in maternal health. In order to inform our report, the Commission held a virtual briefing in November 2020. The Commission heard from panelists that included government officials, service providers, and women with lived experience, including pregnancy and in some cases direct experience with discrimination in healthcare. The Commission also received written testimony from the panelists and comments from members of the public during an open public comment period in the month following the briefing. The Commission conducted independent research, examining studies by experts in the field and reviewed data about disparities in maternal health outcomes. Finally, the Commission assessed three states as case studies in how federal-state partnerships and state-level programs can address disparities in maternal health outcomes and improve access to, and quality of maternal healthcare.

Taken together, the information the Commission reviewed underscores the many contributing factors to racial disparities in maternal health and outcomes. These disparities have become more severe over the last thirty years, with the rates of Black maternal mortality increasing since with 1990s. Social determinants of health, access and quality of healthcare, and bias all play a significant role in outcomes. Crucially, even controlling for wealth and education levels does not eliminate the disparity in outcomes. As attention of

these disparities increases, so does the focus on the stark statistical disparities by decisionmakers and the public. Currently, data show that the large majority of maternal deaths are preventable, increasing the urgency for reliable, consistent statistical data. There are several proposed responses to these disparities which our report explores.

Testimony received by the Commission shows the federal government can play an influential role in reducing racial disparities in maternal health outcomes. Improving access to quality maternity care for women is critical, including preconception and inter-conception care to manage chronic illness and optimize health; prenatal care; delivery care; and postpartum care for 12 months post-delivery, all of which is necessary for improving pregnancy-outcomes. This includes efforts to expand medical insurance coverage to allow women access to medical care throughout the stages of pregnancy and beyond by protecting the Affordable Care Act, by Medicaid expansion, and by the extension of Medicaid coverage for women 12 months postpartum. At the federal level, the Chair notes, efforts can be made to improve hospital quality, particularly for women of color if maternal health disparities are to be eliminated. Improvements in safety culture are linked with improved maternal health outcomes. One recommendation for improving safety in maternal healthcare is to implement standardized care practices across hospitals and health systems and to standardize data collection systems.

The report is available at the following website: <https://www.usccr.gov/files/2021/09-15-Racial-Disparities-in-Maternal-Health.pdf>

Performance Measure A.2.1.2

During FY 2021, the Commission issued the following 6 statements:

Subject: Statement of the U.S. Commission on Civil Rights on the Passing of Professor Drew S. Days III

On December 4, 2020, the Commission issued a statement mourning the passing of Professor Drew S. Bays III who among his many notable accomplishments was the first Black person to serve as the Assistant Attorney General for Civil Rights at the Department of Justice, and later served as the Solicitor General of the United States. The Commission honors meaningfully the dedication and the contributions of Professor Drew S. Days III to civil rights in our nation, as both a leader and role model. His career, his life, and his legacy are testaments to the power of his character, the passion of his commitment to civil rights, and his belief in the rule of law.

The statement is available at the following website: <https://www.usccr.gov/files/2020-12-04-USCCR-statement-on-the-passing-of-Professor-Drew-S-Days-III.pdf>

Subject: Statement of the U.S. Commission on Civil Rights on the Passing of Dr. Walter Williams

On May 5, 2021, the Commission issued a statement mourning the passing of Dr. Walter E. Williams, the John M. Olin Distinguished Professor of Economics at George Mason University. In *Up from the Projects: An Autobiography*, Dr. Williams wrote, “While starting out poor, my life, like that of so many other Americans, both black and white, illustrates one of the many great things about our country: just because you know where a person ended up in life doesn’t mean you know with any certainty where he began. The Commission Dr. Williams’s very full life. The loss to his daughter, Devyn, and to his students and colleagues at George Mason University is difficult to contemplate, but his legacy as an independent thinker and courageous American will certainly live on.

The statement is available at the following website: <https://www.usccr.gov/files/2021/05-05-Statement-on-the-Passing-of-Dr-Walter-Williams.pdf>

Subject: The U.S. Commission on Civil Rights Unanimously Issues Recommendations to Secure Nondiscrimination in the COVID-19 Pandemic Context, and Specifically to Address Anti-Asian Racism and Xenophobia

On May 11, 2021, the Commission, by unanimous vote, issued a statement expressing concern over the increase in xenophobic animosity towards Asian Americans (and perceived Asian Americans) as a result of the COVID 19 pandemic. All federal civil rights offices should use enforcement where necessary to secure rights violated within their jurisdictions. It is also necessary for the federal government to communicate and act in a manner that demonstrates to communities that it will protect all Americans regardless of race, national origin, or other protected characteristics. Given the documented rise in anti-Asian sentiment reported in the past year, it is important that the federal government is conscious of the particular needs of the Asian American community.

The statement is available at the following website: <https://www.usccr.gov/files/2021/05-11-Anti-Asian-Discrimination-2021-Statement.pdf>

Subject: Statement of the U.S. Commission on Civil Rights on the Passing of Former USCCR Vice Chair Cruz Reynoso

On May 18, 2021, the Commission issued a statement mourning the passing of Cruz Reynoso, former Vice Chair of the Commission and first Latino California State Supreme Court Justice. Bringing more than three decades of legal experience to the Commission, Cruz Reynoso pressed for the vigorous examination of practices and policies regarding the enforcement of federal laws by federal agencies; among the issues the commission

broached during his tenure was the disenfranchisement of minority voters in Florida during the 2000 presidential election.

The statement is available at the following website: <https://www.usccr.gov/files/2021/05-18-USCCR-Statement-Cruz-Reynoso.pdf>

Subject: The U.S. Commission on Civil Rights Marks the 100th Anniversary of the Tulsa Race Massacre

On June 4, 2021, the Commission issued a statement marking the anniversary of the Tulsa Race Massacre. The 1920 Greenwood neighborhood of Tulsa, Oklahoma was one of the most, if not the most, successful concentrations of Black business in America. The commercial district was comprised of grocery stores, libraries, convenience stores, doctor's offices, banks, attorneys, and all the supporting businesses necessary to complete a prosperous American community. One hundred years ago, a White mob killed numerous Black residents, burned down more than one thousand homes, and demolished the prosperous Black business district. The chaos and destruction committed over a two-day period became one of the worst acts of racially-motivated violence and terror in the country's history. One hundred years on, the Commission observes this sobering anniversary and mourns the deep loss Black families have endured.

The statement is available at the following website: <https://www.usccr.gov/files/2021/06-04-USCCR-Tulsa-Race-Massacre-Statement.pdf>

Subject: The U.S. Commission on Civil Rights Expresses Concern Over Spike in Anti-Semitism in the United States Surrounding the Outbreak of Violence Between Israel and Hamas in May 2021

On July 23, 2021, the Commission issued a statement expressing critical concern over the recent spike in violence and hate toward Jewish Americans provoked by the most recent outbreak in violence between Israel and Hamas. The Commission has a long history of denouncing hate crimes that occur in this country. This summer saw a rise in acts of physical violence and hate-filled online commentary against Jewish Americans as the violence between Israel and Hamas increased. During this period anti-Semitic incidents, including assaults, vandalism, and harassment increased.

The statement is available at the following website: <https://www.usccr.gov/files/2021/06-04-USCCR-Tulsa-Race-Massacre-Statement.pdf>

Objective 3: The Commission’s Advisory Committees as a group will hold briefings and meetings on civil rights concerns in their jurisdiction and issue publications on their concerns, providing recommendation for action on those issues.

The Commission plans to achieve this objective by using the following strategies: 1) the Commission will maintain all 56 Advisory Committees; and 2) the Commission’s Advisory Committees will assess the state of civil rights, or a particular civil rights issue, in their jurisdiction.

Strategy A.3.1 - The Commission will maintain all 51 Advisory Committees.	FY 2021 Target	FY 2021 Results
A.3.1.1 - The Commission will ensure that each Advisory Committee is promptly appointed after expiration.	90% currently appointed Advisory Committees	Not Met

Performance Measure A.3.1.1

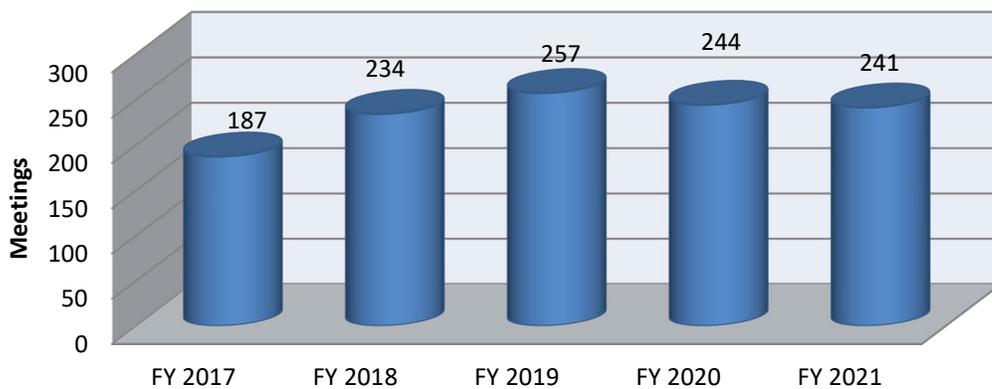
The Commission’s Advisory Committees operate in compliance with the Federal Advisory Committee Act (FACA). FACA requires that agencies file federal advisory committee charters every two years. The charter for all advisory committees is current. Commissioners appoint members to advisory committees based on the Staff Director’s recommendations. Currently, 27 or 48 percent of the Commission’s Advisory Committees have appointed members. The Commission is working diligently to appoint members to all committees, including the newly established U.S. Territorial Advisory Committees in Guam, Puerto Rico, the U.S. Virgin Islands, American Samoa, and the Northern Mariana Islands.

Strategy A.3.2 - The Commission’s Advisory Committees will assess the state of civil rights, or a particular civil rights issue, in their jurisdiction.	FY 2021 Target	FY 2021 Results
A.3.2.1 - Advisory Committees will develop proposals and investigative plans to conduct investigations into civil rights issues of significance in their jurisdiction.	Ten meetings	Met
A.3.2.2 - Advisory Committees will hold briefings, public forums, or another mechanism.	Five briefings or hearings	Met
A.3.2.3 - Advisory Committees will publish reports, statements, memoranda, or other publications to provide policy recommendations to the Commission.	Five publications	Met

Performance Measure A.3.2.1

Advisory Committees develop proposals and investigative plans to conduct investigations into civil rights issues of significance in their jurisdiction. During FY 2021, Advisory Committees held 241 planning meetings.

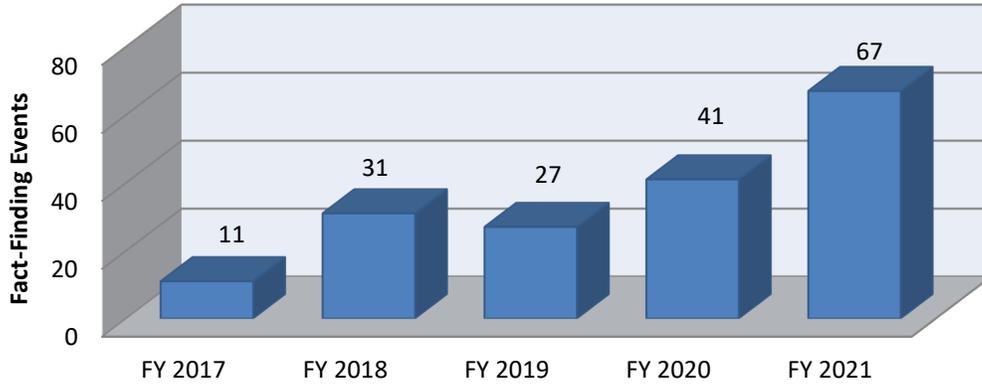
Regional Office Planning Meetings



Performance Measure A.3.2.2

Advisory Committees held briefings and meetings to conduct investigations into civil rights issues. During FY 2021, Advisory Committees held 67 fact-finding events.

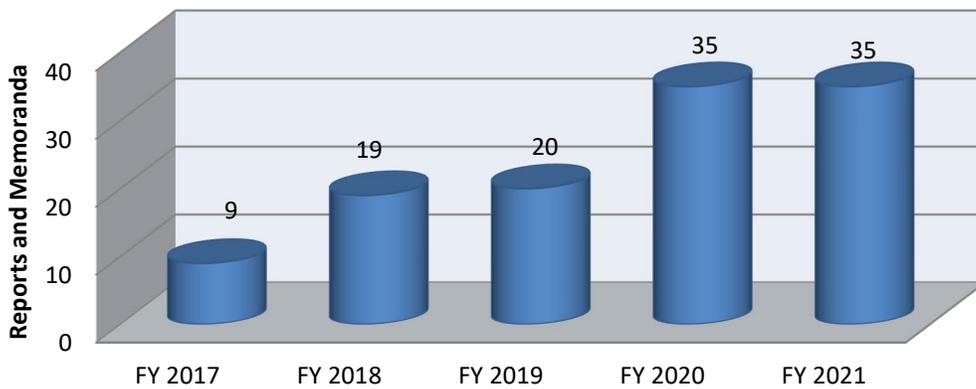
Regional Office Fact-Finding Events



Performance Measure A.3.2.3

Advisory Committees, with the support of regional staff, publish reports, statements, and memoranda. In FY 2021, Advisory Committees published 35 reports, statements, and memoranda.

State Advisory Committee Reports and Memoranda



Advisory Committees published the following reports, memoranda, and statements:

Advisory Memorandum of the Colorado Advisory Committee on Maternal Mortality and Fetal / Infant Mortality (2020)

On February 5, 2020, and May 22, 2020, the Colorado Advisory Committee to the U.S. Commission on Civil Rights (SAC) held two mini-briefings on maternal mortality and fetal and infant mortality. This Advisory Memorandum summarizes the information the Committee learned at the briefings. In February, the Committee sought to learn about the current prevalence of maternal mortality in Colorado, the structure of Colorado's planned response through the Maternal Mortality Prevention Program and Review Committee and the effectiveness of current tracking and reporting mechanisms. In May, the Committee sought to learn about the current prevalence of fetal and infant mortality in Colorado, the effectiveness of current tracking and reporting mechanisms, and possible best practices and methods of combatting fetal and infant mortality in Colorado.

The report, memorandum or statement is available at the following website:
[2020-10-05-CO-Advisory-Memorandum-Maternal-Mortality-and-Fetal-Infant-Mortality.pdf](https://www.usccr.gov/2020-10-05-CO-Advisory-Memorandum-Maternal-Mortality-and-Fetal-Infant-Mortality.pdf)
([usccr.gov](https://www.usccr.gov))

Voting Rights and Voter Disenfranchisement in Florida

On March 19, 2019, July 23, 2019, February 27, 2020, and March 24, 2020, the Florida Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on voting rights in the Florida focusing on voting access and the rejection of ballots with particular emphasis on disparate impact on protected classes under the Voting Rights Act. This Advisory Memorandum results from a review of testimony provided at these meetings, combined with written testimony submitted during this timeframe. It begins with a brief background of the issues to be considered by the Committee. It then identifies primary findings as they emerged from this testimony. Finally, it makes recommendations for addressing related civil rights concerns. This memorandum focuses on the right of all eligible U.S. Citizens to participate in free and fair elections, to vote, and to have their vote counted.

The report, memorandum or statement is available at the following website:
[Voting Rights and Voter Disenfranchisement in Florida \(2020\)](#)

Nevada Advisory Committee to the U.S. Commission on Civil Rights Statement on Voting Access During the COVID-19 Pandemic

On September 9, 2019, the Nevada Advisory Committee to the U.S. Commission on Civil Rights issued a statement applauding the state of Nevada for its emergency order on

elections, Assembly Bill that ensures protections for Nevadans to vote safely at the November 3, 2020, election. Under the emergency order, every active registered voter will automatically receive a mail-in ballot and a postage-paid envelope, effectively removing the requirement to request an absentee ballot to vote from home. In addition, the state will allow same-day voter registration at any vote center until Election Day. For voters who would like to vote in person, there will be the same number of in-person vote centers with voting machines as in a regular election.

The report, memorandum or statement is available at the following website:
[2020-10-21-Nevada-Advisory-Committee-Statement-on-Voting-Rights.pdf \(usccr.gov\)](#)

Voting Rights in Michigan in the Context of the COVID-19 Pandemic

On September 21, 2020, the Michigan Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard initial testimony regarding pandemic-related challenges to preparations for the 2020 general election during a web conference on September 21, 2020. This memorandum is based on the testimony heard during the Committee's initial public meeting in September. Informed by the initial testimony the Committee offers preliminary thoughts on concerns and recommendations. In particular, the Committee is concerned about several risks increased by the combination of what is likely to be a high-turnout election, the pandemic, and the rule changes caused by Michigan's Proposal 3.

The report, memorandum or statement is available at the following website:
[November 10, 2020 - Voting Rights in Michigan in the Context of the COVID-19 Pandemic \(2020\)](#)

Environmental Injustice: Lead Poisoning in Indiana

On April 30, 2019, May 23, 2019, February 27, 2020, and May 28, 2020, the Indiana Advisory Committee to the U.S. Commission on Civil Rights (SAC) held virtual briefings on the discriminatory impact of past practices and current policies that negatively impact the health and economic outcomes of Indiana's children of color. The report begins with a brief background of the issues considered by the Committee. It then presents an overview of the testimony received that discusses factors which contribute to disproportionately high levels of lead poisoning among Indiana's children of color. Primary areas of investigation included civil rights concerns relating to the sources of lead exposure, the medical impact of lead exposure, testing policies, government responses towards those who have been lead-poisoned, and promising practices to address the ongoing issue of lead poisoning in the state.

The report, memorandum or statement is available at the following website:

[Environmental Injustice: Lead Poisoning in Indiana \(2020\)](#)

Voting Rights in Missouri – The Impact of COVID-19

On June 25, 2020, July 15, 2020, February 27, 2020, August 13, 2020, and August 27, 2020, the Missouri Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on the potential impacts of COVID-19 on voter access to elections within the state. This memorandum provides a modified summary of that testimony. The Committee chose to study the extent to which the 2019 Novel Coronavirus pandemic impacts the right to vote in Missouri in recognition of both the significance of this right to our democracy and the role that Missouri law and election policy and practices have played in shaping this right. The Committee considered state and local responses to the 2019 Novel Coronavirus Pandemic in an examination of potential disruptions in the election process which could lead to deprivations of the right to vote.

The report, memorandum or statement is available at the following website:
[Voting Rights in Missouri – The Impact of COVID-19 \(2020\)](#)

Hate Crime Statistics and Incidence in Virginia

On May 16, 2018, and March 29, 2019, the Virginia Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on bias incidents and hate crimes in the commonwealth and across the country. The meetings sought to identify the best practices used in defining, identifying, reporting, prosecuting, and preventing hate crimes in Virginia. The Committee solicited the expert opinions of academics, law enforcement officials, community representatives, and civil rights advocates on the potential impacts of COVID-19 on voter access to elections within the state. This memorandum provides a background, overview of testimony, obstacle, and issues in defining hate crimes, obstacles and issues in measuring or reporting hate crimes, and the Committee's findings.

The report, memorandum or statement is available at the following website:
[Hate Crime Statistics and Incidence in Virginia \(2020\)](#)

Understanding the Impact of Immigration Enforcement on California Children in K-12 Schools

On October 26, 2019 and March 4, 2020, the California Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on the impact of ICE enforcement practices on access to public education for California K-12 students; access to equal protection under the law for individuals based on their perceived national origin; and the extent to which due process is afforded to K-12 students and their families. This report

begins with introduction and background on legal authority surrounding immigration enforcement and relevant laws and policies that apply to the Committee’s inquiry such as federal and state laws and a court case. A summary of themes based on testimony received follows. The report concludes with findings and recommendations issued to the U.S. Commission on Civil Rights to forward to appropriate federal and state entities.

The report, memorandum or statement is available at the following website:

[Understanding the Impact of Immigration Enforcement on California Children in K-12 Schools \(2021\)](#)

Turning Off the Tap: Massachusetts' Looming Water Affordability Crisis

On May 19, 2020, June 23, 2020, and August 26, 2020, the Massachusetts Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on the water affordability in Massachusetts’. Access to clean affordable water is a fundamental human right and obviously essential to life, as the U.N. General Assembly recognized in 2010. But it is not guaranteed in the Commonwealth of Massachusetts or by federal law. Innumerable Massachusetts residents lacked adequate water access before COVID-19 struck. The pandemic both revealed and exacerbated a pre-existing emergency. The report states that Massachusetts should declare that access to clean, affordable water is a basic human right, establishing minimum standards for costs as a percentage of income and should standardize and rationalize its fragmented system of water distribution, costs, and assistance for low-income residents.

The report, memorandum or statement is available at the following website:

[Turning Off the Tap: Massachusetts' Looming Water Affordability Crisis \(2021\)](#)

Civil Rights and Equity in the Delivery of Medical and Public Services During the COVID-19 Pandemic in Ohio

On July 16, 2020, and July 23, 2020, the Ohio Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on civil rights and equity in the delivery of medical and public services the COVID-19 pandemic. This memorandum begins with a brief background of the issues considered by the Committee. It then presents an overview of the testimony received. Finally, it identifies primary findings as they emerged from this testimony, as well as recommendations for addressing areas of civil-rights concerns. This memo is intended to focus specifically on civil-rights concerns regarding the delivery of medical and public services during the COVID-19 pandemic in Ohio on the basis of race, color, age, sex, disability, and other federally protected categories.

The report, memorandum or statement is available at the following website:
[Civil Rights and Equity in the Delivery of Medical and Public Services During the COVID-19 Pandemic in Ohio \(2021\)](#)

Civil Rights and the Impact of Native American Names, Symbols, and Imagery in School Mascots

On December 14, 2020, December 16, 2020, and January 7, 2021, the Nebraska Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on the impact of the continued use of Native American names, symbols, and images as school mascots in Nebraska. This report begins with a brief background of the issues to be considered by the Committee. It then presents an overview of the testimony received. Finally, it identifies primary findings as they emerged from this testimony, as well as recommendations for addressing areas of civil rights concerns. This report is intended to focus on civil-rights concerns regarding the impact of Native American names, symbols, and images as school mascots in the state. Specifically, the Committee sought to examine the impact of such names, symbols, and imagery on school climate and the right Native students to have equal access to a culturally appropriate and inclusive education.

The report, memorandum or statement is available at the following website:
[Civil Rights and the Impact of Native American Names, Symbols, and Imagery in School Mascots in Nebraska \(2021\)](#)

Disparate and Punitive Impact of Exclusionary Practices on Students of Color, Students with Disabilities and LGBTQ Students in Pennsylvania Public Schools

On November 19, 2019, and November 21, 2019, the Pennsylvania Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on addressing the disparate discipline of students of color, students with disabilities, and LGBTQ students. The Committee's findings in the report indicate that police presence in schools is and has historically been inextricably linked to exclusionary discipline. The adverse effects exclusionary discipline practices have on excluded students, the student's classroom, and the school community are harmful and well-documented. Students who are suspended become at risk for future forms of exclusionary discipline, significant loss of instruction exacerbating any pre-existing academic difficulties, and an increased likelihood of becoming incarcerated. These students are highly susceptible to school discipline due to a lack of culturally competent school policies, often displayed in student codes of conduct, which perpetuate a narrow definition of expected and acceptable student behavior.

The report, memorandum or statement is available at the following website:

[Disparate and Punitive Impact of Exclusionary Practices on Students of Color, Students with Disabilities and LGBTQ Students in Pennsylvania Public Schools \(2021\)](#)

Maryland Advisory Committee to the U.S. Commission on Civil Rights Condemns Anti-Asian Hate Crimes and Violence

On April 6, 2021, the Maryland Advisory Committee to the U.S. Commission on Civil Rights issued a statement unequivocally condemning all forms of anti-Asian hate speech, violence, and crimes. The killing of six American women of Asian descent in Atlanta and the heinous killing of Asians in California have shocked the nation and spawned nationwide protests. Most recently the brutal stomping in broad daylight of a 65-yr old Filipina on her way to church has only reinforced the fear among many that there is an open season on hunting Americans of Asian descent. The Committee acknowledges that the State is beginning to enact legislation and policies to protect Maryland's Asian community from further violence, threats, and harassment. The Committee urges all Marylanders to commit to correcting the systemic gaps and obstacles to enable better reporting of anti-Asian hate crimes, drive greater awareness through education to stop prejudice and discrimination against Asians, and require appropriate and consistent law enforcement to attain justice for victims of anti-Asian hate.

The report, memorandum or statement is available at the following website:
[Statement of the Maryland Advisory Committee on Anti-Asian Hate Crimes and Violence \(2021\)](#)

Advisory Memorandum on Wage Theft and Subminimum Wages in New Mexico

On June 16, 2020, June 30, 2020, and July 1, 2020, the New Mexico Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on regarding wage theft and subminimum wages. Wage theft is the unlawful practice of employers not paying their employees the full amount for the work they have performed or the wages they were guaranteed. Wage theft can be perpetrated in several different ways, both by breaking the law and by not adhering to a contractual relationship. This memorandum begins with a brief background of the issue to be considered by the Committee. It then identifies primary findings as they emerged from the testimony. Finally, the Committee conveys their recommendations for addressing related civil rights concerns.

The report, memorandum or statement is available at the following website:
[Advisory Memo on Wage Theft and Subminimum Wages in New Mexico \(2021\)](#)

COVID-19 and Health Disparities in Maryland

On July 7, 2020, August 4, 2020, September 1, 2020, and November 10, 2020, the Maryland Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard

testimony to examine and gain a deeper understanding of the health disparities in Maryland during the COVID-19 pandemic. The memorandum states COVID-19 has revealed glaring racial disparities and the consequences these long-standing inequities have for communities and individuals of color, whereby regardless of income, people of color and marginalized groups have limited access to the resources that are both necessary for lifelong wellness and critical during emergencies, such as quality medical services, healthy food, childcare, education, technology, and secure housing. These long-standing inequities have led to inequitable health outcomes both in Maryland and nationally. These inequities warrant a deeper examination by the Maryland state government and the United States government. The Committee encourages both to work in partnership with communities of color to ensure programs and policies reflect their experiences, needs, and support their long-term recovery.

The report, memorandum or statement is available at the following website:

[COVID-19 and Health Disparities in Maryland \(2021\)](#)

Subminimum Wages for People with Disabilities

On June 26, 2020, November 18, 2020, and February 4, 2019, the South Carolina Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony to examine subminimum wages in South Carolina. In the report, the Committee states that Section 14(c) no longer satisfies the legislative goals of the Act nor meets the needs of people with disabilities to receive supports necessary to become ready for employment in the competitive economy. People with disabilities who are currently earning subminimum wages under the 14(c) program are not categorically different in level of disability from people with intellectual and developmental disabilities currently working in competitive integrated employment. The Committee unanimously concludes that the South Carolina General Assembly should eliminate the use of Section 14(c). Although the Act may have been well-intentioned, the continuance is unconscionable and is a disservice to the very people it was originally intended to serve.

The report, memorandum or statement is available at the following website:

[Subminimum Wages for People with Disabilities in South Carolina \(2021\)](#)

Licensing Barriers to Employment Post-Conviction in Rhode Island

On April 30, 2019, May 20, 2020, and June 30, 2020, the Rhode Island Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony regarding licensing as a barrier to employment post-conviction in Rhode Island. The Committee began its study to examine the ways that formerly convicted people in Rhode Island are excluded from economic opportunities to participate in society once released, with a

particular focus on race. Although all formerly incarcerated people can be impacted by licensing barriers to employment, people of color, especially Black and brown people of color, are disproportionately affected by these barriers to full citizenship as they are over-represented in the criminal justice system. The report begins with a summary of the testimony the Committee received on this topic. It then identifies primary findings as they emerged from this testimony. Finally, it makes recommendations for addressing related civil rights concerns.

The report, memorandum or statement is available at the following website: [Licensing Barriers to Employment Post-Conviction in Rhode Island \(2021\)](#)

Civil Rights and Fair Housing in Illinois

On May 3, 2019, the Illinois Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony regarding civil rights and fair housing in Illinois, and the potential disparate impact in access to housing on the basis of race, color, age, religion, or disability. The report details civil rights concerns relating to potential disparities regarding access to housing and discrimination based upon the race, national origin, religion, sex, disability, and age. It also addresses challenges to fair access to housing facing the previously incarcerated, Limited English Proficient individuals, individuals with disabilities, and those experiencing homelessness. Primary concerns included examining fair housing and equal access to housing in Illinois. Specifically, the Committee examined the extent to which residents in the state have fair and equal access to housing without regard to race, color, disability status, national origin, age, religion, and/or sex. Findings were made from the testimony, and the committee offers recommendations to the Commission for addressing these problems of state, regional, and national importance.

The report, memorandum or statement is available at the following website: [Civil Rights and Fair Housing in Illinois \(2021\)](#)

Solitary Confinement in New

On July 20, 2020, August 17, 2020, September 21, 2020, and December 9, 2020, the New Hampshire Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony examining solitary confinement in New Hampshire. The Committee's study focused on solitary confinement use within the state, particularly the potential disparate treatment of individuals with mental health concerns and disabilities/conditions and people of color. The Committee's study was informed through testimony gathered at public briefings and included discussion relating to solitary confinement use and its history in New Hampshire, the incarceration of those without criminal convictions, particularly those with mental health conditions who are incarcerated within the prison system's Secure

Psychiatric Unit. The report begins with a brief background of the Committee’s proposed project, followed by a summary of the testimony the Committee received on this topic. It then identifies primary findings as they emerged from this testimony. Finally, it makes recommendations for addressing related civil rights concerns.

The report, memorandum or statement is available at the following website:

[Solitary Confinement in New Hampshire \(2021\)](#)

North Dakota Advisory Committee to the U. S. Commission on Civil Rights Condemns Violence Against Americans of Asian and Pacific Islander Descent

On April 8, 2021, the North Dakota Advisory Committee to the U.S. Commission on Civil Rights issued a statement unequivocally condemning all forms of anti-Asian hate speech, violence and crimes that have meteorically risen nationwide in the past few years. The escalation of hate crimes against Asian Americans is not new. There is a long history of violence, discrimination, and xenophobia against the Asian American Pacific Islander community. A recent report found that anti-Asian hate crimes increased 150 percent in 2020 in America's 16 largest cities, despite overall hate crimes dropping 7 percent in those cities. In light of the recent escalation of hate crimes against Americans of Asian and Pacific Islander descent the Advisory Committee renews its call that the state does its part to combat racism and oppression within the state and in our communities.

The report, memorandum or statement is available at the following website:

[North Dakota Advisory Committee Statement on Violence Against Americans of Asian and Pacific Islander Descent \(2021\)](#)

COVID-19 and Pacific Islander Communities in Hawai‘i

On November 18, 2020, and December 9, 2020, the Hawai‘i Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony to examine civil rights concerns on the COVID-19 pandemic and Pacific Islander communities. Speakers provided competent and relevant testimony in the following areas: (i) the effectiveness of the State of Hawai‘i’s response in delivering health care during the COVID-19 pandemic; (ii) why non-Hawaiian Pacific Islander communities are disproportionately affected by COVID-19; (iii) barriers that prevent non-Hawaiian Pacific Islander communities access to health care; (iv) civil rights concerns impacting non-Hawaiian Pacific Islander communities as a result of the pandemic; and (v) potential solutions for addressing health care access for non-Hawaiian Pacific Islander communities and other vulnerable communities impacted by COVID-19. The report identifies and seeks to address the disparate impact suffered by the Pacific Islander community with respect to the COVID-19 pandemic based on the

significantly higher rate of infection experienced by this community when compared with others. The Committee offers the Commission its recommendations for effectively and efficiently addressing the immediate and long-term concerns and consequences inherent in this current very concerning reality.

The report, memorandum or statement is available at the following website:

[COVID-19 and Pacific Islander Communities in Hawai'i \(2021\)](#)

Government Response to Hurricane Disasters

On August 20, 2020, November 10, 2020, November 12, 2021, December 1, 2021, December 3, 2021, and December 10, 2021, the Texas Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony regarding the local, state, and federal government response to hurricane disasters, specifically Hurricane Harvey, which made landfall on August 25, 2017, near Rockport, Texas. The memorandum results from the testimony provided during the virtual panels, as well as related testimony submitted to the Committee in writing during the relevant period of public comment. The memorandum begins with a brief background of the issue to be considered by the Committee, and then identifies primary findings as they emerged from the testimony. Finally, the Committee conveys its recommendations for addressing related civil rights concerns. The Memorandum is intended to focus specifically on the local, state, and federal government response to hurricane disasters, specifically Hurricane Harvey.

The report, memorandum or statement is available at the following website:

[Advisory Memo on Government Response to Hurricane Disasters in Texas \(2021\)](#)

The COVID-19 and Native American Community

On January 12, 2021, January 19, 2021, January 26, 2021, and February 2, 2021, the Arizona Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on the disparate impact of COVID-19 on Native American communities in Arizona. The focus of the Committee's inquiry was to examine whether and to what degree Native American communities have experienced disproportionately large adverse impacts as a result of the pandemic. From a civil rights perspective, the Committee sought to consider various underlying factors that have exacerbated the high rate of coronavirus cases, hospitalization, and deaths among Native American communities in Arizona. The advisory memorandum results from a review of testimony provided at these meetings, combined with written testimony submitted during this time frame. It begins with a brief background of the issues to be considered by the Committee. It then identifies primary findings as they emerged from this testimony. Finally, it makes recommendations for addressing related civil rights concerns. The advisory memorandum focuses on the civil

rights impact of COVID-19 on Native American communities with respect to healthcare and local economy in the state.

The report, memorandum or statement is available at the following website:

[Advisory Memo on COVID-19 and Native American Community in Arizona \(2021\)](#)

Racial Disparities in Policing

On November 6, 2020, November 17, 2020, December 8, 2020, and December 15, 2020, the Oklahoma Arizona Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on regarding racial disparities in policing in Oklahoma. In June 2020, protests against police use of force, particularly force against Black victims, became one of the largest protest movements in U.S. history, with about 15 million to 26 million people in the United States participating in demonstrations. These protests started in response to the killings of Ahmaud Arbery, George Floyd, and Breonna Taylor. The advisory memorandum resulted from the testimony provided during the online panels, as well as related testimony submitted to the Committee in writing during the relevant period of public comment. It begins with a brief background of the issue to be considered by the Committee. It then identifies primary findings as they emerged from the testimony. Finally, the Committee conveys their recommendations for addressing related civil rights concerns. This memo is intended to focus specifically on racial disparities in policing practices.

The report, memorandum or statement is available at the following website:

[Advisory Memo on Racial Disparities in Policing in Oklahoma \(2021\)](#)

The Impact of the COVID-19 Pandemic on Voting Rights and Access in Michigan

On February 8, 2021, and February 17, 2021, the Michigan Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony regarding the impact of the COVID-19 pandemic on voting rights and access in Michigan. The report begins with a brief background of the issues to be considered by the Committee. It then presents an overview of the testimony received. Finally, it identifies primary findings as they emerged from this testimony, as well as recommendations for addressing areas of civil rights concerns. The report is intended to focus on civil rights concerns regarding the impact of the COVID-19 pandemic on voting rights and access in Michigan. Specifically, the Committee sought to examine the impact of the pandemic on voting rights and access for federally protected classes, including race, color, religion, sex, age, disability, or national origin.

The report, memorandum or statement is available at the following website:
[The Impact of the COVID-19 Pandemic on Voting Rights and Access in Michigan \(2021\)](#)

Statement of the Virginia Advisory Committee to the U.S. Commission on Civil Rights Condemning the Rise in Hate Crimes and Violence Targeted at Asian-Americans and Pacific Islanders and in Anti-Semitic Incidents in the U.S.

On May 25, 2021, the Virginia Advisory Committee to the U.S. Commission on Civil Rights issued a statement expressing their shock and sadness over the recent spike in hate crimes targeting the Asian-American and Pacific Islander (AAPI) and Jewish communities, and the Committee stands in solidarity with all those affected by these crimes—both the victims themselves and the communities they represent. The targeting of AAPI and Jewish communities for violent assaults, racial slurs, and property damage is reprehensible and must be unequivocally condemned. The targeting of any individual or community on the basis of race, religion, creed, ethnicity, or sexual orientation is antithetical to the core principles of the Commission, and thus the civil rights implications of these hate crimes must be clearly articulated

The report, memorandum or statement is available at the following website:
[Statement of the Virginia Advisory Committee Condemning the Rise in Hate Crimes and Violence Targeted at Asian-Americans and Pacific Islanders and in Anti-Semitic Incidents in the U.S. \(2021\)](#)

Pretrial Detention, Release, and Bail Practice in Oregon

On September 25, 2020, November 13, 2020, November 20, 2020, December 4, 2020, and December 11, 2020, the Oregon Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on pretrial detention, release, and bail practice in Oregon. The Committee heard from law enforcement, the legal community, academics, advocacy organizations, and individuals directly impacted by bail practices. Several themes that emerged include the need for comprehensive data collection; the use of risk assessment tools in determining an individual's liberty; the function of bail practices and its impact; and components within pretrial release. The report offers a series of findings and recommendations. Support for these findings and recommendations are found throughout the report. The Committee strongly recognizes that addressing civil rights concerns with bail, pretrial detention, and release is multifaceted and requires collective effort among multiple stakeholders.

The report, memorandum or statement is available at the following website:
[Pretrial Detention, Release, and Bail Practice in Oregon \(2021\)](#)

Maternal Mortality and Health Disparities of American Indian Women in South Dakota

On July 14, 2020, September 16, 2020, November 18, 2020, and December 16, 2020, the South Dakota Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on the civil rights implications related to the maternal health disparities experienced by American Indian women in South Dakota. The Committee's study focused on understanding the factors that may contribute to American Indian maternal mortality, and includes findings related to maternal health. The report details civil rights concerns raised by panelists with respect to maternal health disparities of American Indian women throughout the state of South Dakota. It discusses the roles of discrimination, institutional racism, trauma as well as inadequate infrastructure, transportation, and comprehensive supportive services. From these findings, the Committee offers to the Commission recommendations for addressing this problem of national importance.

The report, memorandum or statement is available at the following website:
[Maternal Mortality and Health Disparities of American Indian Women in South Dakota \(2021\)](#)

Voting Access for Native Americans in Montana

On March 2, 2021, March 25, 2021, and April 15, 2021, the Montana Arizona Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony regarding voting access for Native Americans in Montana. Central to the Committee's inquiry was election administration, barriers to voting, and solutions to improving access. The advisory memorandum begins with a brief background on Native American voting rights and notable court cases, identifies primary findings as they emerged from this testimony, and recommendations for addressing related civil rights concerns.

The report, memorandum or statement is available at the following website:
[Voting Access for Native Americans in Montana \(2021\)](#)

Rhode Island Advisory Committee to the U.S. Commission on Civil Rights Issues Statement on the Contingent Faculty Role in Higher Education in Rhode Island.

On July 1, 2021, the Rhode Island Advisory Committee to the U.S. Commission on Civil Rights issued a statement to highlight the need to ensure that contingent Higher Education faculty, including but not limited to adjunct professors, part-time lecturers, graduate teaching assistants, and laboratory assistants and technicians are afforded fuller inclusion in the life of the institutions they serve and receive compensation and professional status more commensurate with the important teaching and mentoring mission they serve. Their working conditions affect multiple protected groups. Repeated studies over many years

have outlined numerous issues in the Higher Education Labor Model that negatively affect people of protected status across the nation. The Rhode Island Advisory Committee recommends that the U.S. Commission on Civil Rights encourage Rhode Island state and local officials to consider ways in which the work life of its Contingent Higher Education Workforce can be improved since the effect on students, especially those in protected classes, is so direct.

The report, memorandum or statement is available at the following website:
[Rhode Island Advisory Committee Issues Statement on the Contingent Faculty Role in Higher Education in Rhode Island \(2021\)](#)

Advisory Memorandum on Nursing Homes – Legislative Update

On September 10, 2020, the Connecticut Arizona Advisory Committee to the U.S. Commission on Civil Rights (SAC) released an Advisory Memorandum discussing how the COVID-19 pandemic impacted the civil rights and liberties of protected older adult populations in Connecticut long-term care facilities/nursing homes. The Committee expressed concern that, unless preventative action was taken and new best practices established, the virus would continue to devastate long-term care facilities and nursing homes in Connecticut and nationwide. Subsequently, the Centers for Medicare & Medicaid Services issued new guidance and the Connecticut General Assembly passed several pieces of legislation addressing the needs of older adults. The advisory memorandum provides an update on these recent changes.

The report, memorandum or statement is available at the following website:
[Connecticut Advisory Legislative Update on Advisory Memorandum on Nursing Homes](#)

Nevada Advisory Committee to the U.S. Commission on Civil Rights Statement on Distribution of Federal Funding to Address COVID-19 Relief

On August 25, 2021, the Nevada Advisory Committee to the U.S. Commission on Civil Rights issued a statement on the impact of remote learning on education equity. The Committee is pleased to see that federal, state, and local elected officials are acting expediently to address a long list of issues exacerbated by the COVID-19 pandemic. Nevada’s legislature passed what was referred to as a “waterfall” bill to provide a list of priorities for allocating federal relief funding. Senate Bill 461 includes specific dollar amounts and agencies that will receive those federal dollars and it includes general guidelines for disbursement of remaining dollars to enhance areas such as, but not limited to, education, social services, infrastructure, and health care. In these areas, the guidance is not specific, which raises some concerns, specifically with respect to how funding for education will be disbursed.

The report, memorandum or statement is available at the following website:
[Nevada Advisory Committee Releases Statement on Distribution of Federal Funding to Address COVID-19 Relief Efforts \(2021\)](#)

Advisory Memorandum on Digital Equity in Maine

On October 15, 2020, December 11, 2020, December 17, 2020, January 21, 2021, and July 15, 2021, the Maine Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on digital equity in Maine. One of the biggest challenges facing Maine and the nation was access to technology – equipment and broadband. This access to technology is often called digital equity and the pandemic revealed the civil rights implications of the inequities in digital access in Maine. The issue is a case of first impression for the Commission and its SACs. However, the recent influx of federal stimulus funding has provided relief to the state and stands to improve these shortfalls, and Maine is quickly devising its plans to use the funds to target the deficiencies most efficiently. While the Committee is preparing a more in-depth report with a detailed examination of digital equity, the Committee is sharing its findings and recommendations in the advisory memorandum with the Commission in the hope that the state will address the civil rights issues identified by the speakers during the briefings.

The report, memorandum or statement is available at the following website:
[Advisory Memorandum on Digital Equity in Maine \(2021\)](#)

Qualified Immunity and Civil Rights in Mississippi

On December 15, 2020, February 10, 2021, and February 12, 2021, the Mississippi Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on the civil rights impact of qualified immunity for law enforcement in Mississippi as part of its responsibility to study and report on civil rights issues in the state of Mississippi. The report begins with a brief background of the issues to be considered by the Committee. It then presents an overview of the testimony received. Finally, it identifies primary findings as they emerged from this testimony, as well as recommendations for addressing areas of related civil rights concerns. The report is intended to focus specifically on civil rights concerns regarding the qualified immunity of law enforcement officials in the state of Mississippi.

The report, memorandum or statement is available at the following website:
<https://www.usccr.gov/files/2021/08-31-2021-Report-Qualified-Immunity-in-Mississippi.pdf>

Civil Rights and Fair Housing in North Dakota

On June 30, 2020, July 7, 2020, July 14, 2020, and July 21, 2020, the North Dakota Advisory Committee to the U.S. Commission on Civil Rights (SAC) heard testimony on the challenges and recommendations regarding access to housing in North Dakota. Specifically, the Committee sought to examine potential disparities regarding access to housing and discrimination based upon the protected categories of the population as designated by the Constitution. The Committee also sought to explore challenges to the access of fair housing facing the formerly incarcerated, individuals with disabilities, and those experiencing homelessness. The report begins with a brief background of the issue to be considered by the Committee. It then presents an overview of the testimony received. Finally, it identifies primary findings as they emerged from this testimony, as well as recommendations for addressing related civil rights concerns.

The report, memorandum or statement is available at the following website:
<https://www.usccr.gov/files/2021/09-02-ND-Fair-Housing-Report.pdf>

Strategic Goal B: The Commission will serve as a national clearinghouse to inform and raise awareness on civil rights issues amongst the general public.

This fiscal year we met 80 percent of Strategic Goal B performance targets. To achieve this goal, the Commission established objectives, developed strategies, and set performance targets.

Objective 1: The Commission will keep the public apprised of historical and current civil rights issues.

The Commission plans to achieve this objective by using the following strategy: the Commission will routinely host public speakers to share their experience and expertise on historical and current civil rights issues.

Strategy B.1.1 - The Commission will routinely host public speakers to share their experience and expertise on historical and current civil rights issues.	FY 2021 Target	FY 2021 Results
B.1.1.1 - Holding Speaker Series sessions in conjunction with business meetings	Three Speaker Series' sessions	Not Applicable

Performance Measure B.1.1.1

In FY 2021, the Commission discontinued the speaker series. Instead, the Commission’s Public Affairs Unit (PAU) monitors social media and news related to civil rights and informs Commissioners and staff through a weekly news roundup. Additionally, PAU maintains a content calendar of important civil rights days of awareness and history, allowing the Commission to inform the public of civil rights historical events.

Objective 2: The Commission will keep the public apprised of its activities, including the State Advisory Committees’ investigatory and fact-finding activities.

The Commission plans to achieve this objective by using the following strategies: 1) expand press outreach; 2) increase access to Commission briefings, hearings, and business meetings; and 3) inform the Advisory Committees of activities by headquarters and of other Advisory Committees in different regions.

	FY 2021 Target	FY 2021 Results
Strategy B.2.1 - Expand press outreach		
B.2.1.1 - The Commission will regularly publicize Commission and Advisory Committee briefings and other events.	Ten Press releases or media posts	Met
B.2.1.2 - The Commission will regularly publicize the release of reports or other publications by the Commission and its Advisory Committees.	Ten Press releases or media posts	Met

Performance Measure B.2.1.1

The Commission regularly publicizes Commission and Advisory Committee briefings and other events through press releases, media advisories, information flyers, and website updates. In FY 2021, the Commission expanded press outreach by targeting media contact lists by areas of interest, state, and government areas. In addition, the Commission increased the amount of social media posts for Advisory Committee events to improve access and reach of their events; engagement on all social media platforms for the Commission has seen an increase in traffic. The Commission also sent out five monthly newsletters to a mailing list of over 4,000 individuals subscribed to the Commission’s mailing list. These newsletters have gotten 29,784 points of engagement and recorded 6,247 clicks to Commission materials on usccr.gov as well as the Commission’s social media.

Performance Measure B.2.1.2

The Commission regularly publicizes the release of reports and other publications by the Commission and Advisory Committees through press releases, media advisories, information flyers, and website updates. During FY 2021, the Commission issued press releases or media posts publicizing Commission and Advisory Committee reports or other publications. In additions, the Commission sent out 147 posts via Facebook with 33,344 points of engagement; up from 30,019 from FY 2020. On Twitter in FY 2021, the Commission sent 551 tweets, which had 673,400 points of engagement, up from 587,700 in FY 2020.

Strategy B.2.2 - Increase access to Commission briefings, hearings, and business meetings	FY 2021 Target	FY 2021 Results
B.2.2.1 - The Commission will use technology, including live streaming, phone lines, and social media, to provide immediate public access to its meetings, briefings, publications, and other activities.	Two live streamed events	Met

Performance Measure B.2.2.1

The Commission uses technology to provide the public with access to its meetings, briefings, publications, and other activities. During FY 2021, the Commission conducted three virtual briefings. The public can view the video for these events following website: <https://www.youtube.com/user/USCCR> The Commission also provides a call-in line for individuals to listen to the Commission’s telephonic business meetings. In FY 2021, the Commission held eight telephonic business meetings. The Commission advises the public of its meetings and briefings through its web page, press releases, Twitter, and Facebook. The Commission updated its website in FY 2021, improving overall user function and usability while promoting Commission events and publications more effectively. The Commission’s website had 188,876 pageviews in FY 2021.

Strategy B.2.3 - Inform the Advisory Committees of activities by headquarters and of other Advisory Committees in different regions	FY 2021 Target	FY 2021 Results
B.2.3.1 - Ensure a regular update to Advisory Committees of activities by headquarters as well as the other Advisory Committees	Three newsletters	Met

Performance Measure B.2.3.1

The Commission has transitioned to comprehensive monthly newsletters.

Objective 3: Elevate the public profile of the Commission as a national authority on civil rights issues

The Commission plans to achieve this objective by using the following strategy: Expand the opportunities for the Chair or other designated spokesperson to speak directly to the public on civil rights issues.

Strategy B.3.1 - Expand the opportunities for the Chair or other designated spokesperson to speak directly to the public on civil rights issues	FY 2021 Target	FY 2021 Results
B.3.1.1 - Ensure that the Chair or other designated spokesperson speaks directly to the public about civil rights	Two speaking engagements with national reach in the fiscal year	Not Met

Performance Measure B.3.1.1

Due to the pandemic and appointment of a new chair, speaking engagements were not possible in FY 2021.

Strategic Goal C: The Commission will continue to strengthen the Commission’s financial and operational controls and advance the Commission’s mission through management excellence, efficiency, and accountability.

This fiscal year we met 100 percent of Strategic Goal C performance targets. To achieve this goal, the Commission established objectives, developed strategies, and set performance targets.

Objective 1: The Commission will strengthen its human resources, financial, budget, and performance policy, procedures, and reports.

The Commission plans to achieve this objective by using the following strategies: 1) align the Commission’s budget submissions with the Agency’s strategic plan and annual performance plan; 2) monitor and report on the Commission’s progress in achieving its

annual performance plan goals and objectives; 3) update and implement the Commission’s Human Capital Plan to ensure the agency has a highly skilled and flexible workforce to carry out its mission; and 4) conduct and analyze Employee Satisfaction surveys and develop specific strategies to address issues.

Strategy C.1.1 - Align the Commission’s budget submissions with the Agency’s strategic plan and annual performance plan.	FY 2021 Target	FY 2021 Results
C.1.1.1 - Compliance with OMB Circular A-11.	Budget is compliant with OMB Circular A-11	Met

Performance Measure C.1.1.1

The Commission’s budget submissions were aligned with its strategic plan and annual performance plan and compliant with OMB Circular A-11.

Strategy C.1.2 - Monitor and report on the Commission’s progress in achieving its annual performance plan goals and objectives.	FY 2021 Target	FY 2021 Results
C.1.2.1 - Submit a Performance and Accountability Report that adheres to all relevant guidance.	PAR adheres to relevant guidance.	Met

Performance Measure C.1.2.1

The Commission’s Performance and Accountability Report adheres to all relevant guidance.

Strategy C.1.3 - Update and implement the Commission’s Human Capital Plan to ensure the agency has a highly skilled and flexible workforce to carry out its mission.	FY 2021 Target	FY 2021 Results
C.1.3.1 - Implementation of Commission’s and Office of Personnel Management’s Human Capital Plan program, strategies, and initiatives.	Implement Human Capital Plan	Met

Performance Measure C.1.3.1

The Commission continues to implement its Human Capital Plan.

Strategy C.1.4 - Conduct and analyze Employee Satisfaction surveys and develop specific strategies to address issues.	FY 2021 Target	FY 2021 Results
C.1.4.1 - Results of the Employee Satisfaction surveys	Increase response rate in one or more categories	Met

Performance Measure C.1.4.1

The Federal Employee Viewpoint Survey (FEVS) is a tool that measures employees' perceptions of whether, and to what extent, conditions characterizing successful organizations are present in their agencies. It allows the Commission's employees to share their opinions about what matters most to them and enable them to let their leadership know how they feel about their job, their supervisor, and their agency. In the FY 2020 Employee Viewpoint, the Commission's Employee Engagement Index Trends increased from 69 percent to 72 percent.

Objective 2: The Commission will improve administrative and clearinghouse services including information technology, acquisition, and library functions.

The Commission plans to achieve this objective by using the following strategies: 1) comply with federal information security requirements, and 2) leverage information technology to enhance the productivity and efficiency of the workforce.

Strategy C.2.1 - Comply with federal information security requirements	FY 2021 Target	FY 2021 Results
C.2.1.1 - Conduct an annual FISMA Audit	FISMA Audit	Met

Performance Measure C.1.2.1

The Commission conducted its annual FISMA Audit.

Strategy C.2.2 - Leverage information technology to enhance the productivity and efficiency of the workforce.	FY 2021 Target	FY 2021 Results
C.2.2.1 - Compliance with OMB Cloud Computing initiatives.	Compliant with Cloud Computer Initiatives	Met

Performance Measure C.2.2.1

The Commission is compliant with OMB Cloud Computing initiatives.

Objective 3: The Commission will improve the efficiency, effectiveness, and accountability of its organization.

The Commission plans to achieve this objective by using the following strategy: improve organization structure and reduce real property inventory.

Strategy C.3.1 - Improve organization structure and reduce real property inventory.	FY 2021 Target	FY 2021 Results
C.3.1.1 - Implement Agency Reform Plan by FY 2020.	Achieve Agency Report Plan milestones as outline in the approve schedule.	Met

Performance Measure C.3.1.1

The Commission is on target with its plan.

Other Information Related to Annual Performance Reporting

The Government Performance and Results Act of 1993 requires that the Annual Performance Report include information on program evaluations that are relevant to an agency's efforts to attain its goals and objectives as identified in its Strategic Plan or to performance measures and goals reported at the agency level. There were no program evaluations conducted during the fiscal year that meet the criteria established by OMB's Program Assessment Rating Tool (PART) guidance.

No significant contribution to the preparation of our annual performance report was made by a non-federal entity.

AUDITORS REPORT AND FINANCIAL STATEMENTS

This section demonstrates our commitment to effective stewardship over our funds and compliance with applicable federal financial management laws and regulations. It includes Independent Auditors' Report – an independent opinion on the Financial Statements; Financial Statements and Notes to the Financial Statements; and Required Supplemental Information.

Auditor's Report, Financial Statements & Notes

**UNITED STATES COMMISSION ON CIVIL RIGHTS
AUDIT REPORT
SEPTEMBER 30, 2021**



ALLMOND & COMPANY, LLC
Certified Public Accountants
7501 Forbes Blvd, Suite 200
Lanham, Maryland 20706
(301) 918-8200



Independent Auditors' Report

Chairperson
United States Commission on Civil Rights:

Report on the Financial Statements

We have audited the accompanying financial statements of the U.S. Commission on Civil Rights (CCR), which comprise the balance sheets as of September 30, 2021 and 2020; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years ended; and the related notes to the financial statements (hereinafter referred to as the financial statements).

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the fiscal years 2021 and 2020 financial statements of CCR based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the Office of Management and Budget (OMB) Bulletin No. 21-04, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 21-04 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Commission on Civil Rights as of September 30, 2021 and 2020, and its net cost of operations, changes in net position, and budgetary resources for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

The information in the *Message from the Chair, Management and Discussion Analysis* section, and *Other Accompanying Information* section of this report is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Federal Accounting Standards Advisory Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of CCR's financial statements. However, we did not audit this information and, accordingly, we express no opinion on it.

Other Reporting Required by Government Auditing Standards

Internal Control over Financial Reporting

In planning and performing our audit of CCR's financial statements as of and for the year ended September 30, 2021, in accordance with generally accepted government auditing standards, we considered CCR's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CCR's internal control over financial reporting. Accordingly, we do not express an opinion on CCR's internal controls over financial reporting. We limited internal control testing to those necessary to achieve the objectives described in OMB Bulletin No. 21-04. We did not test all internal control relevant to operating objectives as broadly defined by the Federal Managers' Financial Integrity Act of 1982.

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 misstatement on a timely basis. A material weakness is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit the attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose as described in the first paragraph of this section, and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our fiscal year 2021 audit we did not identify any deficiencies in internal control over financial reporting that we considered to be a material weakness, as defined above. However, material weaknesses may exist that have not been identified.

UNITED STATES COMMISSION ON CIVIL RIGHTS

BALANCE SHEET

As of September 30 2021 and 2020

(Dollars)

		2021	2020
Intragovernmental:			
Fund Balance With Treasury	(Note 2)	\$ 4,056,813	\$ 2,431,346
Total Intragovernmental		<u>4,056,813</u>	<u>2,431,346</u>
Other than Intragovernmental/With The Public:			
Accounts Receivable, net	(Note 3)	\$ -	\$ 1,034
General Property, Plant and Equipment, net	(Note 4)	65,833	42,515
Total Other than Intragovernmental/With the public		<u>\$ 65,833</u>	<u>\$ 43,549</u>
Total Assets		<u>\$ 4,122,645</u>	<u>\$ 2,474,895</u>
Liabilities:			
Intragovernmental:			
Accounts Payable	(Note 5)	\$ 42,503	\$ 69,963
Benefit Program Contributions Payable	(Note 6)	80,643	72,448
Total Intragovernmental		<u>123,146</u>	<u>142,411</u>
Other than Intragovernmental/With the Public:			
Accounts Payable	(Note 5)	\$ 111,277	\$ 106,840
Federal Employee and Veteran Benefits Payable:	(Note 5,6)		
Employer Contributions and Payroll Taxes Payable		11,880	11,303
Unfunded Leave		534,025	484,969
Other:	(Note 6)		
Accrued Funded Payroll and Leave		302,667	259,003
Total Other than Intragovernmental/ With the Public		<u>\$ 959,849</u>	<u>\$ 862,115</u>
Total Liabilities		<u>\$ 1,082,994</u>	<u>\$ 1,004,526</u>
Net Position:			
Unexpended Appropriations - All Other Funds		\$ 3,507,844	\$ 1,911,788
Cumulative Results of Operations - All Other Funds		(468,193)	(441,419)
Total Net Position		<u>3,039,651</u>	<u>1,470,369</u>
Total Liabilities and Net Position		<u>\$ 4,122,645</u>	<u>\$ 2,474,895</u>

The accompanying notes are an integral part of these statements.

UNITED STATES COMMISSION ON CIVIL RIGHTS
STATEMENT OF NET COST
For the Years Ended September 30, 2021 and 2020
(Dollars)

	2021	2020
Program Costs:		
Gross Cost	\$ 11,054,189	\$ 10,111,776
Net Program Cost	<u>11,054,189</u>	<u>10,111,776</u>
Net Cost of Operations	<u>\$ 11,054,189</u>	<u>\$ 10,111,776</u>

The accompanying notes are an integral part of these statements.

UNITED STATES COMMISSION ON CIVIL RIGHTS
STATEMENT OF BUDGETARY RESOURCES
For the Years Ended September 30, 2021 and 2020
(Dollars)

	2021	2020
BUDGETARY RESOURCES		
Unobligated Balance from prior year budget authority, net (discretionary and mandatory) (Note 13)	\$ 847,150	\$ 760,913
Appropriations (discretionary and mandatory)	<u>12,500,000</u>	<u>10,500,000</u>
Total budgetary resources	<u>\$ 13,347,150</u>	<u>\$ 11,260,913</u>
STATUS OF BUDGETARY RESOURCES		
New obligations and upward adjustments (Note 8)	\$ 12,425,405	\$ 10,431,566
Unobligated balance, end of year:		
Apportioned, unexpired account	132,927	108,609
Expired unobligated balance, end of year	<u>\$ 788,817</u>	<u>\$ 720,738</u>
Unobligated balance, end of year	<u>921,744</u>	<u>829,347</u>
Total budgetary resources	<u>\$ 13,347,150</u>	<u>\$ 11,260,913</u>
OUTLAYS, NET AND DISBURSEMENTS, NET		
Outlays, net (total) (discretionary and mandatory)	\$ 10,674,773	\$ 9,696,636
Agency outlays, net (discretionary and mandatory)	<u>\$ 10,674,773</u>	<u>\$ 9,696,636</u>
Disbursements, net (total) (mandatory)	\$ 10,674,773	\$ 9,696,636

The accompanying notes are an integral part of these statements.

UNITED STATES COMMISSION ON CIVIL RIGHTS
STATEMENT OF CHANGES IN NET POSITION
For the Year Ended September 30, 2021 and 2020
(Dollars)

	2021	2020
Unexpended Appropriations:		
Beginning Balances	\$ <u>1,911,788</u>	\$ <u>1,308,843</u>
Appropriations received	\$ 12,500,000	\$ 10,500,000
Other adjustments	\$ (199,760)	(128,769)
Appropriations used	\$ <u>(10,704,184)</u>	<u>(9,768,287)</u>
Change in Unexpended Appropriations	<u>\$ 1,596,056</u>	<u>602,944</u>
Total Unexpended Appropriations	<u>\$ 3,507,844</u>	<u>\$ 1,911,788</u>
Cumulative Results of Operations:		
Beginning Balances	\$ (441,419)	\$ (376,199)
Beginning Balances - adjustments	<u>-</u>	<u>1</u>
Beginning Balances, as adjusted	<u>\$ (441,419)</u>	<u>\$ (376,198)</u>
Appropriations used	\$ 10,704,184	9,768,287
Imputed Financing Sources (Note 10)	\$ <u>323,232</u>	<u>278,268</u>
Net Cost of Operations	\$ <u>(11,054,189)</u>	\$ <u>(10,111,776)</u>
Net Change in Cumulative Results of Operations	<u>\$ (26,773)</u>	<u>\$ (65,221)</u>
Cumulative Results of Operations	<u>\$ (468,193)</u>	<u>(441,419)</u>
Net Position	<u>\$ 3,039,651</u>	<u>\$ 1,470,369</u>

The accompanying notes are an integral part of these statements.

U.S. COMMISSION ON CIVIL RIGHTS GENERAL FUND

GENERAL FUND

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant accounting policies utilized in the preparation of the financial statements is as follows:

Basis of Presentation

The Commission's financial statements are prepared from the official accounting records and general ledger in conformity with U.S. general accepted accounting principles and follows the presentation guidance established by Office of Management and Budget (OMB) in OMB Circular No. A-136, "Financial-Reporting Requirements", as revised. U.S. GAAP for Federal entities are standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), which has been designated the official accounting standards-setting body for the federal government by the American Institute of Certified Public Accountants (AICPA).

OMB Circular No. A-136 requires agencies to prepare basic statements, which include a balance sheet, statement of net cost, statement of changes in net position and a statement of budgetary resources. The balance sheets present, as of September 30, 2021 and 2020, amounts of future economic benefits owned or managed by the Commission (assets), amounts owed by the Commission (liabilities), and amounts which comprise the difference (net position). The statements of net cost report the full cost of the program, both direct and indirect costs of the output, and the costs of identifiable supporting services provided by other segments within the Commission. The statement of budgetary resources reports the Commission's budgetary activity.

Basis of Accounting

The Commission prepares financial statements to report its financial position and results of operations pursuant to the requirements of 31 U.S.C. 3515(b), the Chief Financial Officers Act of 1990 (P. L. 101-576), as amended by the Government Management Reform Act of 1994, and Accountability Tax Dollars Act of 2002, Public Law 107-289, and presented in accordance with the requirements in OMB Circular No. A-136, as revised. These statements have been prepared from the Commission's financial records using an accrual basis in conformity with GAAP. The generally accepted accounting principles (GAAP) for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB) and recognized by the AICPA as Federal GAAP. These statements are, therefore, different from financial reports prepared pursuant to other OMB directives that are primarily used to monitor and control the Commission's use of budgetary resources.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Transactions are recorded on an accrual and budgetary basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized when resources are consumed, without regard to the payment of cash. Budgetary accounting principles, on the other hand, are designed to recognize the obligation of funds according to legal requirements, which in many cases is prior to the occurrence of an accrual based transaction. The recognition of budgetary accounting transactions is essential for compliance with legal constraints and controls over the use of federal funds. The Commission uses the cash basis of accounting for some programs with an accrual adjustment made by recording year-end estimates of unpaid liabilities.

Use of Estimates

The preparation of financial statements in conformity with GAAP in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Fund Balance with Treasury

The Commission maintains its available funds with the Department of the Treasury (Treasury). The fund balance with Treasury is available to pay current liabilities and finance authorized purchases. Cash receipts and disbursements are processed by Treasury and are reconciled with those of Treasury on a regular basis. Note 2, Fund Balance with Treasury, provides additional information.

General Property and Equipment

General property and equipment (PP&E) consists of equipment used for general operations and internal use software. The basis for recording purchased PP&E is full cost, which includes all costs incurred to bring the PP&E to a form and location suitable for its intended use. The cost of PP&E acquired through donation is the estimated fair market value when acquired. All PP&E with an initial acquisition cost of \$5,000 or more and an estimated useful life of two years or more are capitalized, except for internal use software discussed below.

The PP&E is depreciated using the straight-line method over the estimated useful life of the asset. Normal maintenance and repair costs are expensed as incurred. Statement of Federal Financial Accounting Standards (SFFAS) No. 10, Accounting for Internal Use Software, requires that the capitalization of internally-developed, contractor-developed and commercial off-the-shelf (COTS) software begin in the software development phase.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For amortization purposes, the estimated useful life for internal use software was determined to be five years. SFFAS No. 10 also requires that amortization begin when the asset is placed in use. Costs below the threshold levels are expensed. Software is depreciated for a period of time consistent with the estimated useful life used for planning and acquisition purposes.

Liabilities

Liabilities are recognized for amounts of probable and measurable future outflows or other sacrifices of resources as a result of past transactions or events. Since the Commission is a component of the U.S. Government, a sovereign entity, its liabilities cannot be liquidated without legislation that provides resources to do so. Payments of all liabilities other than contracts can be abrogated by the sovereign entity. In accordance with public law and existing federal accounting standards, no liability is recognized for future payments to be made on behalf of current workers contributing to the Medicare Health Insurance Trust Fund, since liabilities are only those items that are present obligations of the government. The Commission's liabilities are classified as covered by budgetary resources or not covered by budgetary resources.

Liabilities Covered by Budgetary Resources are Liabilities incurred which are covered by realized budgetary resources as of the Balance Sheet date. Budgetary resources encompass not only new budget authority but also other resources available to cover liabilities for specified purposes in a given year. Available budgetary resources include:

(1) new budget authority, (2) unobligated balances of budgetary resources at the beginning of the year or net transfers of prior year balances during the year, (3) spending authority from offsetting collections (credited to an appropriation or fund account), and (4) recoveries of unexpired budget authority through downward adjustments of prior year obligations. Liabilities are considered covered by budgetary resources if they are to be funded by permanent indefinite appropriations, which have been enacted and signed into law and are available for use as of the Balance Sheet date, provided that the resources may be apportioned by OMB without further action by the Congress and without a contingency having to be met first.

Liabilities Not Covered by Budgetary Resources are liabilities, which are not considered to be covered by budgetary resources. Liabilities Not Covered by Budgetary Resources are combined with liabilities covered by budgetary resources with liabilities on the face of the Balance Sheet.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Payable

Accounts payable primarily consists of amounts due for goods and services received progress in contract performance, interest due on accounts payable, and other *miscellaneous payables*.

Accrued Payroll and Benefits

Accrued payroll and benefits consist of salaries, wages, leave and benefits earned by employees, but not disbursed as of September 30. Liability for annual and other vested compensatory leave is accrued when earned and reduced when taken. At the end of each fiscal year, the balance in the accrued annual leave liability account is adjusted to reflect current pay rates. Annual leave earned but not taken is considered an unfunded liability since this leave will be funded from future appropriations when it is actually taken by employees. Sick leave and other types of leave are not accrued and are expensed when taken.

Revenue and Financing Sources

The Commission receives the funding needed to support its programs through an annual Congressional appropriation. The United States Constitution prescribes that no money may be expended by a federal agency unless and until funds have been made available by Congressional appropriation. Appropriations are recognized as financing sources when related expenses are incurred or assets are purchased.

The Commission receives an annual appropriation that may be used within statutory limits. For example, funds for general operations are generally made available for one fiscal year. The Statement of Budgetary Resources presents information about the resources appropriated to the Commission.

Federal Employee Benefits

Most Commission employees participate in either the Civil Service Retirement System (CSRS) – a defined benefit plan, or the Federal Employees Retirement System (FERS) - a defined benefit and contribution plan. For employees covered under CSRS the Commission contributes a fixed percentage of pay. Most employees hired after December 31, 1983, are automatically covered by FERS. FERS employees contribute .8 percent of their salary for the FERS Basic Benefit pension plan. Employees hired after 1/1/2013 and before 1/1/2014 (FERS-Revised Annuity Employees) contribute 3.1 percent of gross pay for the FERS Basic Benefit pension plan. Employees hired after 1/1/2014 (FERS-Further Revised Annuity Employees) contribute 4.41 percent of gross pay for the FERS Basic Benefit pension plan.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The U.S. Office of Personnel Management is the administering agency for both of these benefit plans and, thus, reports CSRS or FERS assets, accumulated plan benefits, or unfunded liabilities applicable to federal employees. Therefore, the Commission does not recognize any liability on its balance sheet for pensions, other retirement benefits, and other post-employment benefits.

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

The fund balance with the Treasury is as follows on September 30:

	2021	2020
1. Status of Fund Balance with Treasury		
1) Unobligated Balance		
a) Available	132,927	108,609
b) Unavailable	788,817	720,738
2) Obligated Balance not yet Disbursed	<u>3,135,069</u>	<u>1,601,999</u>
Total	<u>\$ 4,056,813</u>	<u>\$ 2,431,346</u>

In fiscal year 2021, the Commission cancelled its fiscal 2016 remaining funds and returned the balance of \$199,760 to the Treasury.

NOTE 3 ACCOUNTS RECEIVABLE, NET

The accounts receivable is due to payroll corrections. The direct write-off method is used for uncollectible receivables.

	2021	2020
Gross Receivables	\$ -	\$ 1,034
Allowance for Uncollectible Accounts	<u>-</u>	<u>-</u>
Account Receivables, Net	\$ -	\$ 1,034

NOTE 4 GENERAL PROPERTY, PLANT AND EQUIPMENT

Property and equipment consisted of the following on September 30:

	2021	2020
Equipment	\$ 314,551	\$ 325,634
Internal-Use-Software	<u>\$ 7,684</u>	<u>\$ 7,684</u>
Total	\$ 322,235	\$ 333,318
Less: Accumulated depreciation		
Equipment	\$ 248,718	\$ 283,118
Internal-Use-Software	<u>\$ 7,684</u>	<u>\$ 7,684</u>
Total	\$ 256,402	\$ 290,802
Property and Equipment Net	\$ 65,833	\$ 42,515

Depreciation and amortization expense for the fiscal years ended September 30, 2021, and 2020 was \$13,880 and \$11,548, respectively.

NOTE 5 LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

Liabilities of the Commission are classified as liabilities covered or not covered by budgetary resources. As of September 30, 2021, the Commission had liabilities covered by budgetary resources of \$584,969 and liabilities not covered by budgetary resources of \$534,025. As of September 30, 2020, Commission had liabilities covered by budgetary resources of \$519,557 and liabilities not covered by budgetary resources of \$484,969.

	2021	2020
Intragovernmental		
Accounts Payable	\$ 42,503	\$ 69,963
Benefit Program Contributions Payable	<u>80,643</u>	<u>72,448</u>
Total Intragovernmental	\$ 123,146	\$ 142,411
Other than Intragovernmental/With the Public		
Accounts Payable	\$ 111,277	106,840
Federal Employee and Veteran Benefits Payable:		
Employer Contributions and Payroll Taxes Payable	11,880	11,303
Unfunded Leave	534,025	484,969
Other Liabilities:		
Accrued Funded Payroll and Leave	<u>302,667</u>	<u>259,003</u>

Total Other than Intragovernmental/ With the Public	\$ 959,849	\$ 862,115
Total Liabilities	\$ 1,082,994	\$ 1,004,526
Total Liabilities covered by budgetary resources	\$ 548,969	\$ 519,557
Total Liabilities not covered by budgetary resources	<u>534,025</u>	<u>484,969</u>
Total Liabilities	\$ 1,082,994	\$ 1,004,526

NOTE 6 OTHER LIABILITIES -

Other Liabilities with the public for the years ended September 30, 2021, and 2020 consist of Benefit Program Contributions Payable, Employer Contributions and Payroll Taxes, Unfunded Leave, and Accrued Funded Payroll in the amounts shown below.

	Non-Current	Current	2021 Total
Other than Intragovernmental/With the Public			
Accrued Funded Payroll and Leave	<u>\$ -</u>	<u>302,667</u>	<u>\$ 302,667</u>
Total Other than Intragovernmental/ With the Public	0	302,667	302,667
Total Other Liabilities	\$ -	\$ 302,667	\$ 302,667

	Non-Current	Current	2020 Total
Other than Intragovernmental/With the Public			
Accrued Funded Payroll and Leave	<u>\$ -</u>	<u>259,003</u>	<u>\$ 259,003</u>
Total Other than Intragovernmental/ With the Public	0	259,003	259,003
Total Other Liabilities	\$ -	\$ 259,003	\$ 259,003

NOTE 7 OPERATING LEASES

The Commission has various Federal leases for offices and branches throughout the United States. The longest of those obligations extends through 2037. Certain leases contain renewal options and escalation clauses. No leases include restrictions on the Commission's activities. The aggregate rent expense totaled \$1,381,288 and \$1,439,007 as of September 30, 2021 and 2020, respectively. Future minimum rent payments for the fiscal years ended September 30, are as follows:

2022	\$	1,079,847
2023		344,994
2024		1,241,015
2025		1,376,470
2026		1,395,890
Thereafter		<u>14,638,349</u>
Total	\$	20,076,564

NOTE 8 APPORTIONMENT CATEGORIES OF NEW OBLIGATIONS AND UPWARD ADJUSTMENTS: DIRECT VS REIMBURSABLE OBLIGATIONS

Obligations of the Commission represent direct new obligations and upward adjustments against amounts apportioned under category A on the latest Apportionment and Reapportionment Schedule.

		2021		2020
Category A	\$	12,425,405	\$	10,431,566

NOTE 9 UNDELIVERED ORDERS AT THE END OF THE PERIOD

The budgetary resources obligated for undelivered orders was \$2,586,099 and \$1,082,440 as of September 30, 2021 and 2020 respectively.

	Paid	Unpaid	Total 2021
FY 2021 Undelivered Orders			
Federal	\$ -	120,041	\$ 120,041
Non-Federal	-	<u>2,466,059</u>	<u>2,466,059</u>
Total Undelivered Orders	\$ -	\$ 2,586,099	\$ 2,586,099

	Paid	Unpaid	Total 2020
FY 2020 Undelivered Orders			
Federal	\$ -	\$ 48,500	\$ 48,500

Non-Federal		0	<u>1,033,940</u>		<u>1,033,940</u>	
Total Undelivered Orders	\$	-	\$	1,082,440	\$	1,082,440

NOTE 10 INTER-ENTITY COSTS

Goods and services are received from other federal entities at no cost or at a cost less than the full cost to the providing federal entity. Consistent with accounting standards, certain costs of the providing entity that are not fully reimbursed [by the component reporting entity] are recognized as imputed cost [in the Statement of Net Cost], and are offset by imputed revenue [in the Statement of Changes in Net Position]. Such imputed costs and revenues relate to business-type activities (if applicable), employee benefits, and claims to be settled by the Treasury Judgment Fund. However, unreimbursed costs of goods and services other than those identified above are not included in our financial statements.

The Commission recognizes as imputed financing, the cost of future benefits, which include health benefits, life insurance, pensions, and post-retirement benefit expense for current employees. The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the fiscal years ended September 30, 2021 and 2020, imputed financing was as follows:

	2021	2020
Office of Personnel Management	\$ 323,232	\$ 278,268

NOTE 11 EXPLANATION OF DIFFERENCES BETWEEN THE SBR AND THE BUDGET OF THE UNITED STATES GOVERNMENT

SFFAS No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting, requires an explanation of material differences between budgetary resources available, the status of those resources and outlays as presented in the Statement of Budgetary Resources to the related actual balances published in the Budget of the United States Government (Budget). The Budget that will include FY 2021 actual budgetary execution information is scheduled for publication in February 2022, which will be available through OMB's website at <http://www.whitehouse.gov/omb>. Accordingly, information required for such disclosure is not available at the time of publication of these financial statements. Balances reported in the FY 2020 SBR and the related President's Budget reflected the following:

	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources	\$ 11	\$ 10	\$ -	\$ 10
Expired Unobligated Balances	-	-	-	-
Budget of the U.S. Government	\$ 11	\$ 10	\$ -	\$ 10

NOTE 12 RECONCILIATION OF NET COST TO NEW OUTLAYS

Budgetary and financial accounting information differ. Budgetary accounting is used for planning and control purposes and relates to both the receipt and use of cash, as well as reporting the federal deficit. Financial accounting is intended to provide a picture of the government's financial operations and financial position, so it presents information on an accrual basis. The accrual basis includes information about costs arising from the consumption of assets and the incurrence of liabilities. The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information. The reconciliation serves not only to identify costs paid for in the past and those that will be paid in the future, but also to assure integrity between budgetary and financial accounting. The analysis below illustrates this reconciliation by listing the key differences between net cost and net outlays.

FY 2021

	Intra-Governmental	With the Public	Total FY 2021
Net Operating Cost (SNC)	4,069,128	6,985,061	11,054,189
Components of Net Cost That Are Not Part of Net Outlays			-
Property, Plant, and Equipment depreciation, expense		(13,880)	(13,880)
Increase/(decrease) in Assets:			-
Accounts Receivable		(1,034)	(1,034)
(Increase)/Decrease in Liabilities not affecting Budget Outlays			-
Accounts Payable	19,265	(4,437)	14,829

Federal Employee and Veteran Benefits Payable (Nonfederal Employer Contributions and Unfunded Leave)	(49,632)		(49,632)
Other liabilities (Accrued Payroll)	(43,663)		(43,663)
Other financing sources			-
Federal employee retirement benefit costs paid by OPM and imputed to agency	<u>(323,232)</u>	<u>-</u>	<u>(323,232)</u>
Total Components of Net Cost That Are Not Part of Budget Outlays	(303,967)	(112,647)	(416,613)
Components of the Budget Outlays That Are Not Part of Net Operating Cost			
Acquisition of capital assets		37,197	37,197
NET OUTLAYS	3,765,161	6,909,612	10,674,773

FY 2020

	Intra- Governmental	With the Public	Total FY 2020
NET COST	3,853,724	6,258,051	10,111,776
Components of Net Cost That Are Not Part of Net Outlays:			-
Property, plant, and equipment depreciation, expense		(11,548)	(11,548)
Increase/(decrease) in assets:			-
Accounts Receivable		-	-
(Increase)/Decrease in Liabilities not affecting Budget Outlays:			-
Accounts Payable	(18,514)	(17,005)	(35,518)
Salaries and benefits	(17,121)	(19,011)	(36,132)
Other liabilities (Unfunded leave, unfunded FECA, actuarial FECA)		(53,673)	(53,673)
Other financing sources			-
Federal employee retirement benefit costs paid by OPM and imputed to agency	(278,268)		(278,268)
Total Components of Net Cost That Are Not Part of Net Outlays	(313,903)	(101,237)	(415,140)
Components of the Budget Outlays That Are Not Part of Net Operating Cost			
Acquisition of capital assets		-	-

Total Components of the Budgetary Outlays That Are Not Part of Net Operating Cost	-	-	-
NET OUTLAYS	3,539,822	6,156,814	9,696,636

NOTE 13 NET ADJUSTMENTS TO UNOBLIGATED BALANCE, BROUGHT FORWARD, OCTOBER 1

The Unobligated Balance Brought Forward from the prior fiscal year has been adjusted for recoveries of prior year paid and unpaid obligations and other changes such as canceled authority. The Adjustments to Unobligated Balance Brought Forward, October 1, as of September 30, 2021, and 2020, consisted of the following:

	2021	2020
Unobligated Balance Brought Forward, October 1	\$ 829,347	\$ 768,947
Recoveries of Prior Year Obligations	\$ 217,563	\$ 120,735
Other Changes in Unobligated Balances	<u>(199,760)</u>	<u>(128,769)</u>
Unobligated Balance from Prior Year Budget Authority, Net	\$ 847,150	\$ 760,913

OTHER ACCOMPANYING INFORMATION

Summary of Financial Statement Audit and Management Assurances

Summary of Financial Statement Audit

Audit Opinion: Unmodified
 Restatement: No

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

Summary of Management Assurances

Effectiveness of Internal Control over Financial Reporting - Federal Managers' Financial Integrity Act (FMFIA) 2

Statement of Assurance: Unmodified

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

Effectiveness of Internal Control over Operations - FMFIA 2

Statement of Assurance: Unmodified

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

Conformance with Financial Management System Requirements - FMFIA 4

Statement of Assurance: Systems Conform

Non-Conformance	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Total Non-Conformance	0	0	0	0	0	0

Improper Payments Information Act Reporting Details

The Improper Payments Information Act (IPIA) of 2002, as amended by the Improper Payments Elimination and Recovery Act (IPERA) of 2010, requires agencies to review all programs and activities they administer, and identify those programs that are susceptible to significant erroneous payments. Significant erroneous payments are gross annual improper payments in the program exceeding both 1.5 percent of program outlays and \$10 million of all program payments made during the fiscal year reported or \$100 million of total annual program payments.

Risk Assessment

Due to the Commission's mission and size, the Commission does not separate its mission into individual programs. We conducted a risk assessment for all relevant payments. The Commission evaluated the following risk factors: whether the program or activity was new to the agency; the complexity of the program; the volume of payments; how eligibility decisions are made; recent major changes in funding, authorities, practices, and procedures; the level and experience of personnel; and significant deficiencies in audit reports. The risk assessment determined that the risk of significant improper payments was low. Based on the risk assessment, we determined that the Commission does not have significant improper payments.

Payment Recapture Audits

Section 2(H) of the Improper Payments Elimination and Recovery Act requires agencies to conduct payment recapture audits for each program and activity that expends \$1 million if conducting such an audit is cost-effective. The Commission's payments as defined in OMB Circular A – 123, Appendix C exceed this threshold. Accordingly, we conducted a cost-benefit analysis on October 26, 2020. Based on our analysis, we have determined that the costs of a payment recapture audit at the Commission would exceed the benefits. According to OMB Circular A – 123, Appendix C, once an agency determines that it would be unable to conduct a cost-effective recovery audit for certain programs, the analysis will need to be repeated only if circumstances change within the program that might make a recovery audit cost-effective. The circumstances have not changed in FY 2021.

Improper Payment Reporting

The Commission did not have an improper payment in Fiscal Year 2021.