

**UNITED STATES**  
**COMMISSION ON CIVIL RIGHTS**



**PERFORMANCE AND ACCOUNTABILITY REPORT (PAR)**  
**FOR FISCAL YEAR 2025**

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## MESSAGE FROM THE CHAIR



I attach the annual Performance and Accountability Report (PAR) for the U.S. Commission on Civil Rights for Fiscal Year 2025. This report reflects the agency's program and financial performance.

In FY 2025, the Commission held two briefings: Federal Response to Teacher Shortage Impacts on Students with Disabilities and Language Access for Individuals with Limited English Proficiency. Commissioners heard from subject matter experts such as government officials, academics, policy experts, professionals, advocates, and impacted persons.

The Commission published two reports. In our statutory report, *Teacher Shortages: Impacts on the Civil Rights of Students*, the Commission examined the growing nationwide shortage of qualified teachers and its particularly harsh effects on students with disabilities and other underserved groups. In our report, *Enforcing Religious Freedoms in Prison: 2017-2023*, the Commission examined the enforcement of religious freedom in prisons and jails.

We continue to enhance our engagement with and rely on the work of our Advisory Committees. In FY 2025, our Advisory Committees issued 17 reports and memoranda, conducted 40 fact-finding events, and held 196 planning meetings. Through their fact-finding events and reports, the Advisory Committees covered a broad range of civil rights issues.

In addition to the solid programmatic output during FY 2025, the Commission received an unmodified opinion on the Commission's Financial Statements. Accordingly, I look forward to continuing effective financial and other management controls at the Commission.

Furthermore, I look forward to building on the Commission's FY 2025 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 dark ink, appearing to read "Rochelle M. Garza", with a long, sweeping horizontal stroke extending to the right.

Rochelle M. Garza  
Chair  
United States Commission on Civil Rights  
December 17, 2025

## 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

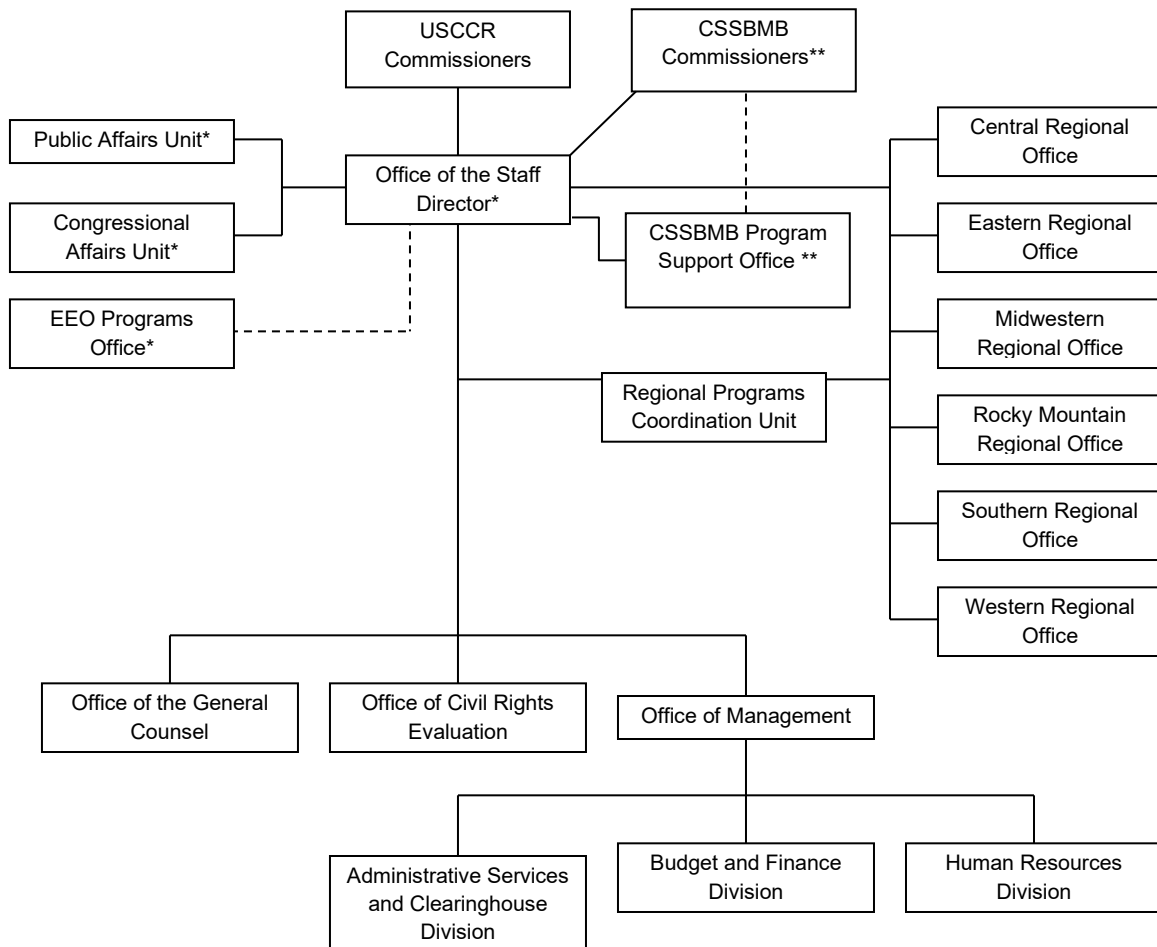
The mission of the United States Commission on Civil Rights is to inform the development of national civil rights policy and enhance enforcement of Federal civil rights laws. The Commission pursues this mission by investigating alleged deprivations of voting rights or allegations of discrimination based 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



\* While these are still on our official organization chart, the Office of the Staff Director performs these functions.

\*\* The Commission on the Social Status of Black Men and Boys Act (Public Law 116-156) directed the Office of Staff Director to provide administrative support for the CSSBMB.

## 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 the 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 employment law issues. In addition, this office may develop concepts for briefings and hearings on civil rights issues and generate 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

Regional Programs Coordination Unit staff provide critical support to the 56 Advisory Committees.

## 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 2022 – FY 2026 Strategic Plan. The Commission achieved most, though not all, of its performance targets established for FY 2025.

The Commission held two briefings in FY 2025 to assess the national state of important civil rights laws:

- Federal Response to Teacher Shortage Impacts on Students with Disabilities
- Language Access for Individuals with Limited English Proficiency

The Commission published two reports in FY 2025:

- *Enforcing Religious Freedoms in Prison: 2017-2023*
- *Teacher Shortages: Impacts on the Civil Rights of Students*

The Commission’s Advisory Committees:

- Held 40 fact-finding events
- Conducted 196 planning meetings
- Published 17 reports, memoranda, and statements

A detailed discussion of each strategic goal, our FY 2025 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 2025, 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**

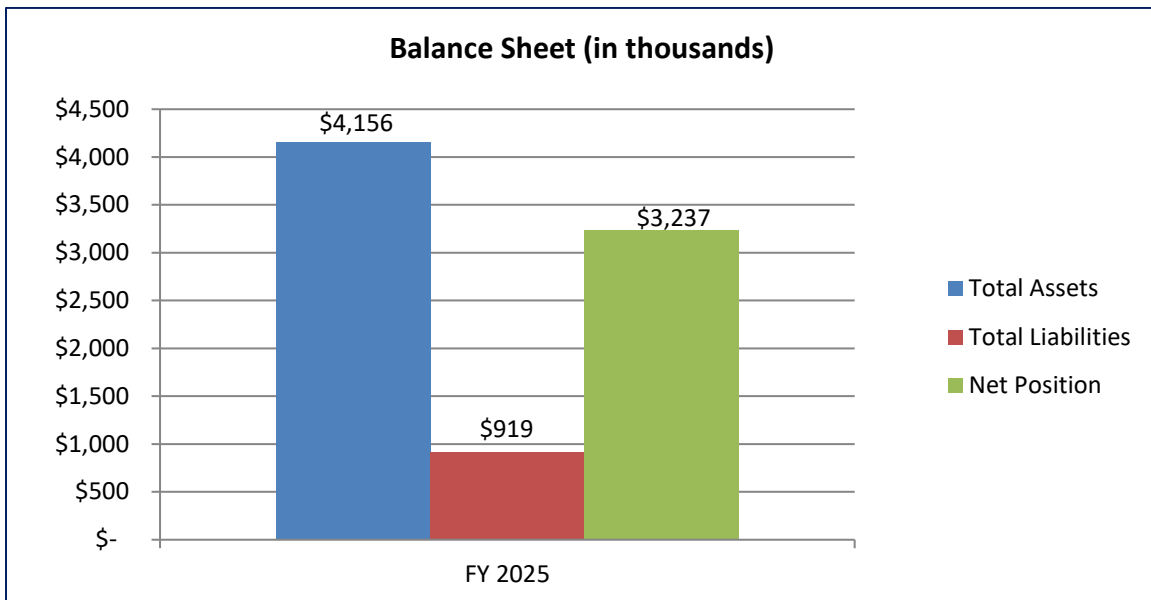
The Commission uses the General Services Administration, Office of the Chief Financial Officer, Pegasys Financial Services (PFS) as a Federal Shared Services Provider. PFS provides a broad range of financial and accounting services including:

- 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 2025 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**

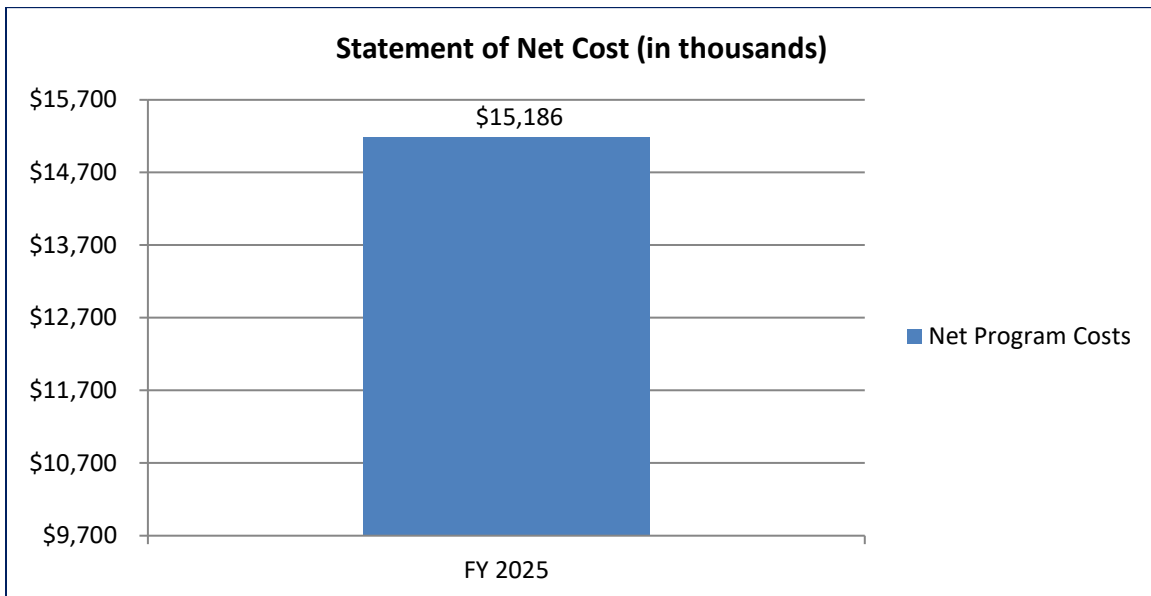
The balance sheet presents amounts of future economic benefits owned or managed by the reporting entity (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position).



The Commission had assets of \$4,156,280. The Commission's assets consist of Fund Balance with Treasury (FBWT) with minimal amounts in General Property, Plant, and Equipment. The Commission's had total liabilities of \$919,439 and Net Position of \$3,236,841.

#### 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 was \$15,185,835.

### 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 \$14,350,000 in new budgetary authority in FY 2025. The Total Budgetary Resources and Status of Budget Resources was \$16,804,041.

### **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, 2024, were operating effectively in the design or operation of 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, 2025, 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 September 30, 2025.

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

A handwritten signature in black ink, appearing to read "Marik Xavier-Brier". The signature is fluid and cursive, with the first name "Marik" being the most prominent.

Marik Xavier-Brier  
Acting Deputy Staff Director  
United States Commission on Civil Rights  
December 17, 2025

# **U.S COMMISSION ON CIVIL RIGHTS - 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 2022 through FY 2026. 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 2025 annual performance plan includes performance goals and targets that support the accomplishment of our strategic objectives. Below, we describe our FY 2025 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 2025 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. Advisory Committees aid the Commission in this endeavor.**

This fiscal year we met 70 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.

<b>Strategy A.1.1 - The Commission will determine civil rights issues of national significance on which to conduct informative briefings and/or hearings.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
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	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 2025, the Commissioners approved two projects: The Federal Response to the Rise in Antisemitism on American College and University Campuses, and Mental Health in the Juvenile Justice System.

### **Performance Measure A.1.1.2**

In FY 2025, we held two briefings.

### **Federal Response to Teacher Shortage Impacts on Students with Disabilities**

The U.S. Commission on Civil Rights held a briefing on, Friday, November 15, 2024, on how national teacher shortages, exacerbated by the 2020 pandemic, have impacted students with disabilities. The investigation focused on challenges schools face in staffing special education professionals, and how the federal government has worked to address these challenges in recent years.

The Commission heard from subject matter experts such as government officials, current and past educators, researchers, 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:

<https://www.usccr.gov/meetings/2024/11-15-federal-response-teacher-shortage-impacts-students-disabilities>

### **Language Access for Individuals with Limited English Proficiency**

The U.S. Commission on Civil Rights held a briefing on Friday, March 21, 2025, to examine the extent to which language barriers impact access to government services and healthcare for individuals with limited English proficiency (LEP). The investigation

explored how government agencies and recipients of federal funding provide language access, the challenges of language access, and best practices for improving language access.

“The Commission is dedicated to ensuring that all individuals can access the resources they need to thrive. Millions of Americans rely on government services and federally funded programs, yet too many face barriers simply because English is not their first language.” - Chair Rochelle M. Garza.

"Today, 25.7 million or 8% of people ages five or older living in the U.S. are LEP. The Civil Rights Act of 1964 protects LEP Americans and longstanding federal guidance has helped to ensure equitable access to government services and federally funded programs for all Americans, including LEP persons." - Commissioner Glenn D. Magpantay.

At this public briefing, the Commission heard from subject matter experts such as language access researchers and attorneys, federal and state government officials, community 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:

<https://www.usccr.gov/meetings/2025/03-21-language-access-individuals-limited-english-proficiency>

<b>Strategy A.1.2 - The Commission will keep the Advisory Committees engaged with the Commission’s investigative projects.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
A.1.2.1 - 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.1.2.2 - 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.	Two Meetings	Not Met

#### **Performance Measure A.1.2.1**

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 testimony, findings, and recommendations from multiple Advisory Committees including Arkansas and Nevada in our report, *Teacher Shortages: Impacts on the Civil Rights of Students*.

#### **Performance Measure A.1.2.2**

A Commissioner attended a South Carolina Advisory Committee meeting.

**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.

<b>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.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
A.2.1.1 - The Commission will issue reports, including its annual statutory enforcement report, to inform its stakeholders of policy recommendations.	Two reports	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	Not Met

#### **Performance Measure A.2.1.1**

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

##### ***Enforcing Religious Freedoms in Prison: 2017-2023***

Religious liberty is a cornerstone of American democracy and must not be forfeited at the prison gate. While correctional institutions must ensure safety and order, they must also protect the dignity and rights of every person in their care, including the right to worship freely.

This report updates the Commission's 2008 publication on the enforcement of religious freedom in prisons and jails. It investigates the current landscape of religious accommodations within carceral institutions and examines the extent to which incarcerated individuals—particularly those of minority faiths—are able to freely practice their religion.

The Commission’s investigation reveals persistent and systemic barriers to religious freedom in prison. Incarcerated individuals from minority faiths—such as Muslims, Sikhs, Jews, and Indigenous religions—continue to encounter disproportionate obstacles compared to Christian prisoners. These barriers include limited access to worship spaces, clergy, and religious services; inadequate provision of religious diets; restrictions on religious clothing and grooming; and difficulty obtaining sacred texts. The report highlights how institutional rules, lack of religious diversity among staff and volunteers, and misapplication of security concerns often serve as unjustified impediments to free religious expression.

Among the most serious concerns identified are challenges in obtaining religious accommodations. These include recurring issues such as mislabeled halal meals, denial of vegetarian diets for Sikh prisoners, bans on religious head coverings, and punitive hair-cutting policies that conflict with Native American spiritual practices. Some prisoners report that requests for accommodation are delayed, denied, or met with misunderstanding or outright bias.

Furthermore, when prisoners attempt to seek redress through the grievance process, they often face procedural roadblocks and retaliation. Many report that grievances are discarded or ignored, and that filing complaints can result in punitive measures such as cell searches or solitary confinement. These practices undermine not only the right to religious freedom but also the broader right to due process and fair treatment under the law.

Despite these challenges, the report also identifies paths forward. It emphasizes the importance of expanding religious diversity among prison chaplains and volunteers, improving transparency and accountability in the grievance process, and ensuring fair access to religious diets, services, and texts. This report reflects the Commission’s ongoing commitment to protecting the civil rights of all people, including those behind bars.

The report is available at the following website: <https://www.usccr.gov/files/2025-04/enforcing-religious-freedoms-in-prison.pdf>

### ***Teacher Shortages: Impacts on the Civil Rights of Students***

The Commission examined the growing nationwide shortage of qualified teachers and its particularly harsh effects on students with disabilities and other underserved groups. The 2020 COVID-19 pandemic magnified the crisis. School closures, shifts to virtual and hybrid learning, and disruptions to routines disproportionately harmed students with disabilities. Many schools lacked the resources to provide necessary accommodations, administer Individualized Education Programs (IEPs), or supply technology and internet access for equitable participation. These disparities were most acute in low-income, high-poverty, and high-minority districts.

The pandemic also accelerated teacher attrition and exposed the chronic shortage of qualified educators, particularly in special education. Nearly half of public schools reported special education vacancies in 2022–24, with many positions filled by long-term substitutes or underqualified teachers. Estimates suggest as many as 400,000 underqualified teachers now make up more than 10 percent of the U.S. workforce, undermining the quality of education. Excessive workloads, administrative burdens, and stagnant pay were cited as primary reasons for burnout, especially among special education teachers.

The lack of comprehensive national data compounds the problem. There is no unified federal database to track teacher vacancies, certification, or staffing needs, making it difficult to assess the true scope of shortages. This gap in data prevents policymakers from fully understanding and addressing how shortages undermine students’ civil rights.

The report is available at the following website: <https://www.usccr.gov/files/2025-09/teacher-shortage-report-final.pdf>

#### **Performance Measure A.2.1.2**

During FY 2025, the Commission did not issue statements and letters on current civil rights events and issues of concern.

**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.

<b>Strategy A.3.1 - The Commission will maintain all 56 Advisory Committees.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
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

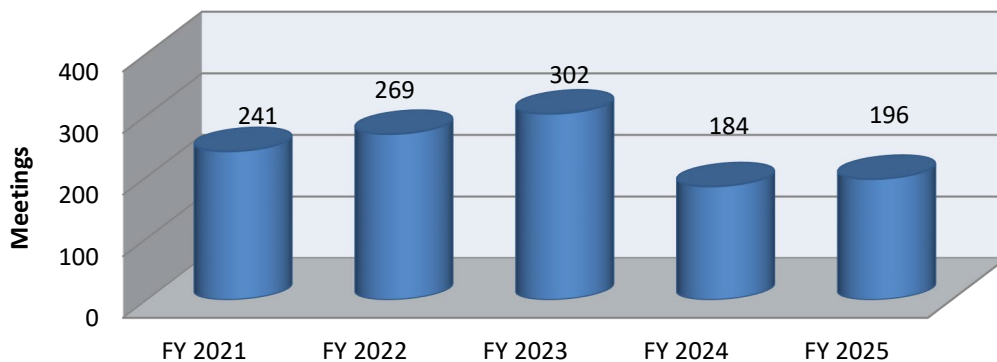
The Commission's Advisory Committees operate in compliance with the Federal Advisory Committee Act (FACA). FACA requires that agencies file federal advisory committee charters every two years. The charter for all advisory committees is current. Commissioners appoint members to advisory committees based on the Staff Director's recommendations. Currently, 35 (63 percent) of the Commission's Advisory Committees have appointed members. The Commission is working diligently to appoint members to all committees.

<b>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.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
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 2025, the Advisory Committees held 196 planning meetings.

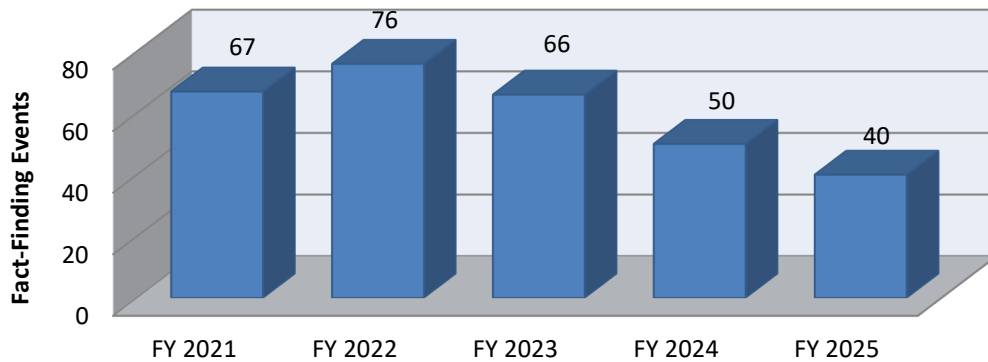
#### Regional Office Planning Meetings



### Performance Measure A.3.2.2

Advisory Committees hold briefings and meetings to conduct investigations into civil rights issues. During FY 2025, Advisory Committees held 40 fact-finding events.

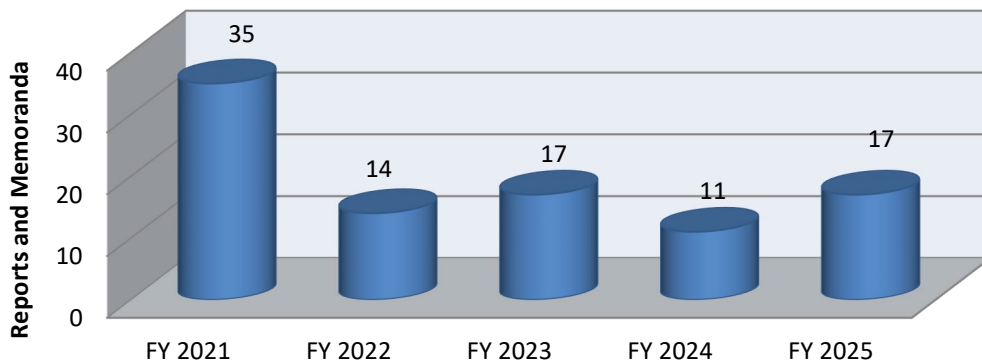
**Regional Office Fact-Finding Events**



### Performance Measure A.3.2.3

Advisory Committees, with the support of regional staff, publish reports, statements, and memoranda. In FY 2025, Advisory Committees published 17 reports, statements, and memoranda.

**Advisory Committee Reports, Memoranda, and Statements**



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

***Examining Access to Adequate Healthcare within the Northern Mariana Islands' Justice System***

On July 19, 2023, the Commonwealth of the Northern Mariana Islands (CNMI) Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to study the access to adequate health care for incarcerated individuals within the Northern Mariana Islands' justice system. The focus of the Committee's inquiry was to examine whether there is a denial of equal protection of the laws under the Constitution in the administration of justice, as it specifically relates to the right to adequate health care for incarcerated individuals within Northern Mariana Islands' criminal justice system. The Committee sought to consider whether the conditions of the Northern Mariana Islands' prison facility affected incarcerated individuals' access to adequate health care, whether individuals involved in the broader criminal justice system (i.e., pretrial detainees, specialty court participants, etc.) are able to access adequate health care, including mental health care, and whether pretrial detainees are protected from unnecessary involuntary medication

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

<https://www.usccr.gov/files/2025-06/cnmi-report.pdf>

***Examining the Implementation of Rylan's Law and Disparate Impact in North Carolina***

The North Carolina Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to undertake a study examining the impact of Rylan's Law, a 2017 law that requires more oversight in child custody cases. The focus of the Committee's inquiry was to examine instances of state intervention in the child welfare system since the passage of Rylan's Law, including any disparities that were created and/or reinforced based on race, color, age, disability, or other federally protected category and any denial of equal protection of the law in the administration of justice with the intention of identifying areas for improvement and developing recommendations accordingly.

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

<https://www.usccr.gov/files/2025-05/nc-rylans-law-report.pdf>

***Civil Rights and Education Funding in Mississippi***

In September 2023, the Mississippi Advisory Committee to the U.S. Commission on Civil Rights submitted a proposal to study education funding concerns in the state. In February 2024, the Committee held a briefing to specifically address any civil rights implications of the education funding scheme in the state of Mississippi. The Committee heard testimony regarding the need for the Mississippi legislature to fully fund its education finance

scheme. Panelists also stated that state resources need to be adequate, sufficient, and equitable. The current level of student progress was discussed.

Informed by the testimony, summarized in the memo, the Committee offers preliminary thoughts on concerns and recommendations. In particular, the Committee is concerned with the historical practice of the Mississippi legislature of underfunding the education finance plan.

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

<https://www.usccr.gov/files/2025-05/ms-memo.pdf>

### ***Access To Mental and Behavioral Health Care for Students in K-12 Schools***

The Iowa Advisory Committee to the U.S. Commission on Civil Rights adopted a proposal to undertake a study of access to mental and behavioral health care for K-12 students. The focus of the Committee’s inquiry was to examine civil rights concerns regarding access to mental and behavioral health care for students in Iowa’s K-12 schools on the basis of race, color, religion, sex, age, disability, and/or national origin. Specifically, the Committee sought to examine the extent to which specific state or local policies and practices may contribute to indicated disparities, as well as alternative practices or recommendations with the demonstrated potential to address such concerns.

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

[https://www.usccr.gov/files/2025-04/ia-sac-report\\_access-to-mental-and-behavioral-health-in-k-12-schools.pdf](https://www.usccr.gov/files/2025-04/ia-sac-report_access-to-mental-and-behavioral-health-in-k-12-schools.pdf)

### ***The Disproportionate Impact of the COVID-19 Pandemic on Communities of Color in Delaware***

The Delaware Advisory Committee to the U.S. Commission on Civil Rights submits this report regarding the disparate impact of the COVID-19 pandemic on communities of color in Delaware. The contents of this report are primarily based on testimony the Committee heard during public meetings held via videoconference between September of 2021 and April of 2022. This investigation focused on testing, vaccinations, treatment, and the social determinants that impact health care, especially to communities of color in Delaware during the COVID-19 pandemic.

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

[https://www.usccr.gov/files/2025-04/2024\\_disp\\_impact\\_covid-19\\_delaware.pdf](https://www.usccr.gov/files/2025-04/2024_disp_impact_covid-19_delaware.pdf)

### ***Examining the Racial Impact of Public School Attendance Zones in Colorado***

The Colorado Advisory Committee to the U.S. Commission on Civil Rights (Committee) has investigated the effect of school attendance boundaries—also known as “catchment

areas”—on school segregation. The Committee has focused in particular on 20 U.S.C. §1703(c), a long-overlooked provision in the federal Equal Educational Opportunities Act of 1974 that provides both: 1. A qualified individual right to public school choice, as a federal civil right; and 2. A reliable legal basis for taking segregative/integrative effects—as defined by the law—into account when drawing attendance boundaries and setting school-assignment policies. The jurisdiction of the U.S. Commission, and thus of the Committee, encompasses deliberate discrimination or disparate impact that affects civil rights. This report addresses deliberate discrimination or disparate impact in violation of 20 U.S.C. §1703(c).

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

<https://www.usccr.gov/files/2025-03/co-sac-public-school-attendance-zones-report.pdf>

***The Insular Cases and the Doctrine of Unincorporated Territory and Their Effects on the Civil Rights of Puerto Rico Residents - Part II***

On September 14, 2023, the Puerto Rico Advisory Committee held a virtual briefing to receive testimony on economic perspectives concerning the Insular Cases and the Doctrine of Unincorporated Territory and their effects on the civil rights of Puerto Rico residents. This was a continuation of the in-person briefing held on May 10, 2023, which resulted in the Committee’s first memorandum. This memorandum is the second and final part of the “General Overview” phase of this study.

For this memorandum, the Committee analyzed perspectives on Puerto Rico’s economic situation, considering the Uniformity Clause. The Uniformity Clause requires certain taxes imposed by Congress to be uniform across the United States. In *Downes v. Bidwell*, the Supreme Court ruled that the Uniformity Clause did not apply to Puerto Rico because the Island was not considered part of the “United States.” This designation has affected the fiscal and tax relationship between Puerto Rico and the United States to this day.

This memorandum is organized to share the main findings identified in the testimony directly described by the panelists and includes external sources where necessary. It begins with historical context, and the final sections focus on recommendations shared in the testimony along with the Committee’s preliminary recommendations regarding the “General Overview” phase. The Committee’s final recommendations will be included in the final report of this study.

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

[https://www.usccr.gov/files/2024-11/english\\_pr-ac-memo-2.pdf](https://www.usccr.gov/files/2024-11/english_pr-ac-memo-2.pdf)

### ***Housing Discrimination: Fair Housing Practices in Wyoming***

On December 1, 2022, the Wyoming Advisory Committee to the U.S. Commission on Civil Rights adopted a proposal to study the extent of housing discrimination and/or unfair housing practices in Wyoming. The Wyoming Advisory Committee to the U.S. Commission on Civil Rights released a report, *Housing Discrimination: Fair Housing Practices in Wyoming*, following a series of web hearings. The Committee heard testimony and received written statements from various stakeholders with insight on housing practices in Wyoming including researchers, advocates, impacted individuals, and government officials.

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

<https://www.usccr.gov/files/2025-01/wyoming-housing-report.pdf>

### ***Civil Rights and Disparities in Pediatric Healthcare Access for Racial and Ethnic Minority Families in Arizona***

The Arizona Advisory Committee to the U.S. Commission on Civil Rights adopted a proposal to study the extent to which disparities exist in the access to and quality of pediatric healthcare for families who identify as members of a racial and/or ethnic minority in Arizona. This report is intended to focus on civil rights concerns related to access to and quality of pediatric healthcare for Arizona families who identify as members of a racial and/or ethnic minority. As part of this inquiry, the Committee heard testimony via videoconference on June 14, 2023; September 29, 2023; February 2, 2024; and March 26, 2024. This report also includes written testimony submitted within the Committee's project timeline.

The following report results from a review of testimony at these meetings along with written testimony submitted to the Committee. It begins with a brief background of the issues considered by the Committee, followed by themes and findings as they emerged from this testimony. Finally, it makes recommendations for addressing related civil rights concerns. While other important topics may have surfaced during the Committee's inquiry, matters that are outside the scope of this specific civil rights mandate may be mentioned but are left for another discussion. This report and the recommendations included within it were adopted by a majority of Committee members present at a meeting on November 18, 2024.

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

<https://www.usccr.gov/files/2024-12/az-sac-access-to-pediatric-health-care-report.pdf>

### ***Accessing Services for Students with Disabilities in DC Public Schools***

The District of Columbia Advisory Committee to the U.S. Commission on Civil Rights took up a study on May 18, 2023 regarding access to special education and transportation services in D.C. for students with disabilities. Through its study, the Committee has examined if policies, practices, and procedures limit access to these services on the basis of race, color, religion, sex, age, disability, or national origin, or in the administration of justice.

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

[https://www.usccr.gov/files/2024-12/dc-report\\_special-education.pdf](https://www.usccr.gov/files/2024-12/dc-report_special-education.pdf)

### ***The Rising Use of Artificial Intelligence in K-12 Education***

On December 13, 2023, the Pennsylvania Advisory Committee to the U.S. Commission on Civil Rights adopted a proposal to study the rising use of artificial intelligence (AI) in K-12 education. The focus of the Committee's inquiry was to examine how AI algorithms are developed, and the impact they can have on either reducing or exacerbating existing disparities (or creating new disparities) in K-12 classrooms based on federally protected classes. The Committee also examined potential solutions and recommendations to remediate identified concerns.

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

<https://www.usccr.gov/files/2024-12/2024-ai-in-education.pdf>

### ***The Insular Cases and the Doctrine of Unincorporated Territory and Their Effects on the Civil Rights of Puerto Rico Residents - Part II***

On September 14, 2023, the Puerto Rico Advisory Committee held a virtual briefing to receive testimony on economic perspectives concerning the Insular Cases and the Doctrine of Unincorporated Territory and their effects on the civil rights of Puerto Rico residents. This was a continuation of the in-person briefing held on May 10, 2023, which resulted in the Committee's first memorandum. This memorandum is the second and final part of the "General Overview" phase of this study.

The Committee plans to continue organizing briefings to receive input on the following subtopics approved in July 2022: (1) voting rights/lack of political representation, (2) racial/national discrimination, and (3) access to public programs. The Committee will publish memoranda on these subtopics throughout its term, culminating in a final report with the recommendations developed by the Committee.

This memorandum is organized to share the main findings identified in the testimony directly described by the panelists and includes external sources where necessary. It begins

with historical context, and the final sections focus on recommendations shared in the testimony along with the Committee’s preliminary recommendations regarding the “General Overview” phase. The Committee’s final recommendations will be included in the final report of this study.

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

[https://www.usccr.gov/files/2024-11/english\\_pr-ac-memo-2.pdf](https://www.usccr.gov/files/2024-11/english_pr-ac-memo-2.pdf)

### ***The Right to Counsel in Arkansas***

On January 19, 2024, the Arkansas Advisory Committee to the U.S. Commission on Civil Rights adopted a proposal to study the right to counsel for indigent defendants in Arkansas. The focus of the Committee’s inquiry was to examine the role public defenders play in ensuring equal protection of the laws in the administration of justice. The Committee considered public investment and funding available to support the right to counsel for those who cannot afford it and the impact such counsel (or the lack thereof) may have on persistent disparities throughout the criminal justice system based on race, color, sex, disability, and national origin.

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

<https://www.usccr.gov/files/2024-11/2024-right-to-counsel-ar.pdf>

### ***Source-of-Income Housing Discrimination in Ohio***

On December 12, 2022, the Ohio Advisory Committee to the U.S. Commission on Civil Rights adopted a proposal to study source-of-income housing discrimination in Ohio. The focus of the Committee’s inquiry was to examine ways landlords may decline or discourage housing applicants based on their lawful source-of-income, and to understand the impact of source-of-income discrimination on housing stability as well as other broader indicators of social and economic wellbeing. From a civil rights perspective, the Committee sought to consider the impact of source-of-income discrimination on the advancement of fair housing goals and related civil-rights protections.

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

<https://www.usccr.gov/files/2024-10/2024-source-of-income-housing-discrimination-in-oh.pdf>

### ***Racial Outcomes in Maternal Mortality in Texas***

In June 2024, the Texas Advisory Committee to the U.S. Commission on Civil Rights adopted a proposal to study the civil rights implications of racial disparities in maternal mortality in Texas. The Committee found that robust data collection is essential to addressing racial disparities and evaluating the impact of policy changes on maternal

health. And there are some achievable policy solutions that would decrease maternal mortality, including promising developments in technology, paid family leave, and investing in more birth workers. Based on the Committee's findings, we provide several recommendations that Congress and the state of Texas should take, which the Committee believes would address many of the current shortcomings and greatly decrease Texas's maternal mortality rate.

<https://www.usccr.gov/files/2025-09/tx-sac-report-on-maternal-mortality.pdf>

### ***Civil Rights in Immigrant Detention Centers in New Mexico***

The New Mexico Advisory Committee voted in October 2024 to initiate an inquiry into civil rights in the state's three immigrant detention centers which are located in Otero, Cibola and Torrance Counties. The selection was based upon ongoing reports of due process violations, unsafe conditions, systemic contracting concerns in these facilities, a federal complaint regarding the Torrance facility and a wrongful death lawsuit. Around 1,500 individuals, primarily asylum seekers, are detained in New Mexico in privately managed detention centers, under contracts between ICE and respective counties.

As part of this inquiry, the Committee heard testimony via videoconferences held from December 2024 to January 2025. The following report results from a review of testimony provided at these meetings, combined with written testimony submitted during the related timeframe. It begins with a brief background of the issues the Committee considered and then identifies primary findings as they emerged from this testimony. Finally, it makes recommendations for addressing related civil rights concerns. This report and the recommendations included within it were adopted by majority by the Committee on Monday, July 28, 2025.

<https://www.usccr.gov/files/2025-09/nm-report-on-immigrant-detention.pdf>

### ***The Effects of the Covid-19 Pandemic on K-12 Education in Nebraska***

On March 23, 2023, the Nebraska Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to undertake a study on the civil rights effects of the Covid-19 pandemic on education in the state. The focus of the Committee's inquiry was to examine the challenges faced by diverse communities regarding youth mental health and the digital divide.

As part of this inquiry the Committee heard testimony via videoconference held on July 10, 2023, July 13, 2023, November 8, 2023, March 6, 2024, and May 15, 2024. The following report results from a review of testimony provided at these meetings. 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 report focuses on an examination of the lingering effects the Covid-19 pandemic has had on public and non-public K-12 education in Nebraska stemming from Spring 2020 (lockdown) and the 2020-2021 academic year, with a specific focus on disparities that were created and/or reinforced based on race, color, age, disability, or other federally protected category as they relate to: (a) the challenges of e-learning and (b) increased mental health issues facing youth with the intent of identifying opportunities to address ongoing challenges through laws and procedures.

While other important topics may have surfaced throughout the Committee’s inquiry, matters that are outside the scope of this specific civil rights mandate are left for another discussion. This report and the recommendations included within it were adopted unanimously by the Committee on August 21, 2025.

<https://www.usccr.gov/files/2025-09/ne-report-2025.pdf>

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

This fiscal year we met 75 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.

<b>Strategy B.1.1 - The Commission will routinely post to social media to keep the public informed on civil rights historical events.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
B.1.1.1 – Increase engagement with the Commission’s social media accounts as seen through analytic tracking	Increase social media activity	Met

#### **Performance Measure B.1.1.1**

Overall metrics for the Commission’s social media platforms increased. Combined impressions for X, Facebook, LinkedIn, and Instagram were 290,305. Commission social media platforms also grew an audience base of 23,098 individuals, which was a 102%

increase from FY2024. These factors led to an overall increase in social media activity across all platforms for the Commission, gaining a total of 11,655 new followers.

In addition, the Commission’s YouTube channel has gained 467 new subscribers increasing the total of subscribers to 1,269. The content provided on the Commission’s YouTube channel had 19K views with a total of 3.8K watch hours. The YouTube channel has aided in gaining as well as retaining followers by providing access to recent and past briefings and meetings.

**Objective 2: The Commission will keep the public and individual Advisory Committees apprised of both the Commission’s and Advisory Committees’ investigations, fact-finding activities, reports, and other publications.**

The Commission plans to achieve this objective by using the following strategies: 1) Use press outreach, social media, and newsletters to reach more individuals, improve participation at events, and increase awareness of Commission and Advisory Committees activities; and 2) increase access to Commission briefings, hearings, and business meetings.

<b>Strategy B.2.1 - Use press outreach, social media, and newsletters to reach more individuals, improve participation at events, and increase awareness of Commission and Advisory Committees activities</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
B.2.1.1 – The Commission will regularly publicize Commission and Advisory Committee investigations, fact-finding activities, reports, and other publications.	Newsletters, press releases, and social media posts	Met

#### **Performance Measure B.2.1.1**

The Commission experienced an increase in email traffic due to Advisory Committee briefing notices and monthly newsletters being sent to Commission followers with all Commission activities including the U.S. Commission on the Social Status of Black Men and Boys. Overall, emails were sent to 110,101 individuals over the 12-month time span. The open rate for emails overall was 43%, which is 7% over the industry standard.

<b>Strategy B.2.2 - Increase access to Commission briefings, hearings, and business meetings</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
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 2025, the Commission conducted two 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 2025, the Commission held five telephonic and four in-person live-streamed business meetings. The Commission advises the public of its meetings and briefings through its web page, press releases, Twitter, and Facebook.

### **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.

<b>Strategy B.3.1 - Expand the opportunities for the Chair or other designated spokesperson to speak directly to the public on civil rights issues</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
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**

Chair Garza participated in the Sixth Annual Women in Law Leadership Lecture in her official capacity as Chair of the U.S. Commission on Civil Rights, appearing as a featured speaker in a fireside chat on leadership, civil rights, and the role of law in advancing equity at Roger Williams University School of Law. Government-wide travel restrictions prevented additional speaking engagements.

**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 83 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) 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.

<b>Strategy C.1.1 - Align the Commission's budget submissions with the Agency's strategic plan and annual performance plan.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
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.

<b>Strategy C.1.2 - Monitor and report on the Commission's progress in achieving its annual performance plan goals and objectives.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
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.

<b>Strategy C.1.3 – Ensure the agency has a highly skilled and flexible workforce to carry out its mission.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
C.1.3.1 - Implementation of Commission's Recruitment and Hiring Plan and Office of Personnel Management's program, strategies, and initiatives.	Implement the Commission's and OPM's hiring initiatives	Met

### Performance Measure C.1.3.1

The Commission continues to implement the Commission's and OPM's hiring initiatives.

<b>Strategy C.1.4 - Conduct and analyze Employee Satisfaction surveys and develop specific strategies to address issues.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
C.1.4.1 - Results of the Employee Satisfaction surveys	Increase response rate in one or more categories	N/A

### Performance Measure C.1.4.1

The Federal Employee Viewpoint Survey (FEVS) was discontinued.

**Objective 2: The Commission will strengthen its information technology infrastructure and security.**

The Commission plans to achieve this objective by using the following strategies: 1) comply with federal information security requirements, 2) leverage information technology to enhance the productivity and efficiency of the workforce, and 3) establish a modern and scalable network infrastructure.

<b>Strategy C.2.1 - Comply with federal information security requirements</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
C.2.1.1 - Conduct an annual FISMA Audit	FISMA Audit	Not Met

**Performance Measure C.1.2.1**

Due to funding constraints, the Commission did not conduct its annual FISMA IG Audit Report. The Commission is submitting the data from the agency without the FISMA IG Report. The FISMA Audit will be conducted in FY 2026.

<b>Strategy C.2.2 - Leverage information technology to enhance the productivity and efficiency of the workforce.</b>	<b>FY 2025 Target</b>	<b>FY 2025 Results</b>
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.

Strategy C.2.3 – Establish a modern and scalable network infrastructure.	FY 2025 Target	FY 2025 Results
C.2.3.1 - Compliance with OMB memo M-21-07, “Completing the Transition to Internet Protocol Version 6 (IPv6) Cloud Computing initiatives.	All new networked Federal information systems will be IPv6-enabled at the time of deployment, and USCCR will begin phasing out the use of IPv4.	Met

### Performance Measure C.2.2.1

The Commission is working towards compliance with OMB M-21-07 Completing the Transition to Internet Protocol Version 6. All new equipment purchases are IPv6-ready, ensuring that our infrastructure is future-proof and compliant with the memorandum's requirements.

## **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 met 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.

# COMMISSION ON THE SOCIAL STATUS OF BLACK MEN AND BOYS - PERFORMANCE REPORT

## Message from the Chair, Representative Frederica S. Wilson

The Commission on the Social Status of Black Men and Boys (CSSBMB) is the second civil rights commission established in the United States, following the U.S. Commission on Civil Rights (USCCR), created by President Dwight D. Eisenhower in 1957. The USCCR was tasked with conducting public hearings, gathering data, and analyzing issues of discrimination and equal protection violations under the law based on race, color, religion, sex, age, disability, or national origin. It also examines discrimination and denials of equal protection in the administration of justice.

In 2006, 51 years after the landmark *Brown v. Board of Education* ruling, the tragic death of Martin Lee Anderson, a 14-year-old African American boy, at the hands of corrections officers in a Florida (FL) youth detention facility, prompted me, then serving as a Florida Senator, to introduce legislation creating the CSSBMB in Florida. This legislation was designed to address the unique challenges Black men and boys face in the state.

Six years later, while serving in the U.S. Congress, the tragic killing of Trayvon Martin—one of the participants in my 5,000 Role Models of Excellence Project and a constituent—emphasized the urgency of the moment. In response, I introduced a bill to establish the CSSBMB at the national level. Although the bill initially stalled, it gained momentum following the global outcry over George Floyd’s murder by a Minneapolis police officer in 2020. In a moment reminiscent of the reaction to the *Brown v. Board of Education* decision, this outcry spurred support from then-House Speaker Nancy Pelosi and Senator Marco Rubio, culminating in the signing of the bill into law on August 14, 2020, by the President of the United States.

As a bipartisan federal agency, the CSSBMB’s mission is to lead the national dialogue on the complex and multifaceted issues facing Black men and boys. Now in its fourth year, I have the privilege of serving as the Commission’s chair and founder alongside distinguished legislators, government appointees, and leaders from the business and community sectors. I have remained committed to empowering Black men and boys throughout my tenure in Congress. Over several sessions of Congress, I have worked closely with Senator Marco Rubio (Republican-FL) to draft and advance legislation to establish this nonpartisan commission. Our partnership also extended to creating the nonpartisan Florida CSSBMB during our time as state legislators. I believe education is a transformative force, especially for Black men, so in 1993, I founded the 5,000 Role Models of Excellence Project to mentor Black boys. This initiative provides a continuum

of services to young men in elementary, middle, and high school, including access to college scholarships.

This year's Annual Report will focus on the School-to-Prison Pipeline and its impact on the academic achievement of Black male students as part of the Commission's commitment to education. The report will shed light on the disparities in exclusionary school discipline practices that disproportionately push Black youth into the juvenile justice system and away from academic settings. The report will also explore how this "pipeline" is closely tied to negative life outcomes as these young men transition into adulthood. Lastly, it will offer a comprehensive analysis of how these disciplinary disparities reinforce systemic inequality and the resulting civil rights implications such practices have on the lives of Black boys.

In developing effective policy recommendations, the Commission has extensively collaborated with educators, teachers' unions, think tanks, and subject matter experts. To that end, we thoroughly researched, analyzed, and proposed actionable policy recommendations that address the inequities and disproportionality contributing to the exclusion of Black boys from educational opportunities. We aim to ensure that these young men remain in the classroom, where they can thrive and succeed, rather than being diverted into the justice system.

As a Commission, we are committed to addressing these pressing issues and fostering meaningful change. We believe that through informed policy and strategic collaboration, we can dismantle the barriers that hinder the success of Black boys in our education system. Our mission is clear: to create a future where every young man can reach his full potential, free from the systemic obstacles that have historically held them back. This Annual Report is a vital step in this journey, and we look forward to advancing these critical solutions.

The report is available at the following website: [https://cssbmb.gov/wp-content/uploads/2025/11/CSSBMBAnnualReport\\_FINAL-092225\\_v6\\_2025-09-22-JC-1-2.pdf](https://cssbmb.gov/wp-content/uploads/2025/11/CSSBMBAnnualReport_FINAL-092225_v6_2025-09-22-JC-1-2.pdf)

## **Auditor's 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

CCR – 2025 Financial Statement Audit  
Contract: 47QRAA21D0026/CR0-25-0025

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**Commission on Civil Rights (CCR)**  
**Fiscal Year 2025 Financial Statement Audit**

## **Final Independent Auditors' Report**

*Submitted for review and acceptance to:*  
John Ratcliffe  
Contracting Officer's Representative (COR)  
Commission on Civil Rights  
1331 Pennsylvania Avenue, NW  
Washington, DC 20425

*Submitted by:*  
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### **Final Independent Auditors' Report**

Prepared under contract to the Commission on Civil Rights (CCR) to provide financial auditing services

**UNITED STATES COMMISSION ON CIVIL RIGHTS  
AUDIT REPORT  
SEPTEMBER 30, 2025**



**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

#### Opinion

In accordance with the Accountability of Tax Dollars Act of 2002, we have audited the U.S. Commission on Civil Rights (CCR) financial statements. CCR financial statements comprise the balance sheet as of September 30, 2025; the related statement of net cost, changes in net position, and budgetary resources for the fiscal year then ended; and the related notes to the financial statements.

In our opinion, CCR's financial statements present fairly, in all material respects, CCR's financial position as of September 30, 2025, and its net cost of operations, changes in net position, and budgetary resources for the fiscal year then ended in accordance with U.S. generally accepted accounting principles.

#### Basis for Opinion

We conducted our audit in accordance with U.S. generally accepted auditing standards (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards and OMB Bulletin No. 24-02 are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the CCR and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for

- the preparation and fair presentation of the financial statements in accordance U.S. generally accepted accounting principles;
- preparing, measuring, and presenting the Required Supplementary Information (RSI) in accordance with U.S. generally accepted accounting principles;
- preparing and presenting other information included in CCR's Performance and Accountability Report (PAR), and ensuring the consistency of that information with the audited financial statements and the RSI; and
- designing, implementing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to (1) obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and (2) to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with GAAS, generally accepted government auditing standards (GAGAS), and OMB Bulletin No. 24-02 will always detect a material misstatement or material weakness when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, GAGAS, and OMB Bulletin No. 24-02, we;

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

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

*Required Supplementary Information (RSI)*

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

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

Other Information

CCR's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the other information included in CCR's Performance Accountability Report. The other information comprises the *Message from the Chair, Management and Discussion Analysis, Financial Highlights, and Other Accompanying Information* sections but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

**Report on Internal Control over Financial Reporting**

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

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies<sup>1</sup> or to express an opinion on the effectiveness of CCR's internal control over financial reporting. Given these limitations, during our fiscal year 2025 audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses; however, material weaknesses or significant deficiencies may exist that have not been identified.

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<sup>1</sup> A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance.

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

We performed our procedures related to CCR's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards and OMB audit guidance.

*Responsibilities of Management for Internal Control over Financial Reporting*

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

*Auditor's Responsibilities for the Consideration of Internal Control over Financial Reporting*

In planning and performing our audit of CCR's financial statements as of and for the fiscal year ended September 30, 2025, in accordance with U.S. generally accepted government auditing standards, we considered CCR's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CCR's internal control over financial reporting. Accordingly, we do not express an opinion on CCR's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

*Definition and Inherent Limitations of Internal Control over Financial Reporting*

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel. The objectives of internal control over financial reporting are to provide reasonable assurance that

- transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and
- transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

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

*Intended Purpose of Report on Internal Control over Financial Reporting*

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

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

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

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

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2025 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to CCR. Accordingly, we do not express such an opinion.

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

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

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

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

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

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

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

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

*Allmond & Company, LLC*

Lanham, MD  
December 17, 2025

**UNITED STATES COMMISSION ON CIVIL RIGHTS**

**Fiscal Year 2025  
Financial Statements**



# UNITED STATES COMMISSION ON CIVIL RIGHTS

## BALANCE SHEET

As of September 30, 2025

(Dollars)

		2025
<b>Assets:</b>		
Intragovernmental Assets:		
Fund Balance With Treasury	(Note 2)	\$ 4,111,325
Advances and Prepayments		<u>\$ 31,390</u>
Total Intragovernmental Assets		<b>4,142,715</b>
Other than Intragovernmental Assets		
Property, Plant and Equipment, net	(Note 3)	<u>13,565</u>
Total Other than Intragovernmental Assets		<b>\$ 13,565</b>
Total Assets		<b><u>\$ 4,156,280</u></b>
<b>Liabilities:</b>		
Intragovernmental Liabilities:		
Accounts Payable	(Note 4)	\$ 480
Other Liabilities	(Note 4 & 5)	
Other Liabilities (without reciprocals)		\$ 6,878
Other Current Liabilities-Benefit Contributions Payable	(Note 4 & 5)	<u>48,096</u>
Total Intragovernmental Liabilities		<b>55,454</b>
Other than Intragovernmental Liabilities:		
Accounts Payable	(Note 4)	\$ 38,395
Federal Employee Salary, Leave, and Benefits Payable:	(Note 4)	
Accrued Funded Payroll and Leave		173,480
Employer Contributions and Payroll Taxes Payable		13,678
Unfunded Leave		<u>638,432</u>
Total Other than Intragovernmental Liabilities		<b>\$ 863,985</b>
Total Liabilities		<b><u>\$ 919,439</u></b>
<b>Net Position:</b>		
Total Unexpended Appropriations (Consolidated)		\$ 3,861,708
Total Cumulative Results of Operations (Consolidated)		<u>(624,867)</u>
Total Net Position		<b>3,236,841</b>
Total Liabilities and Net Position		<b><u>\$ 4,156,280</u></b>

The accompanying notes are an integral part of these statements.

**UNITED STATES COMMISSION ON CIVIL RIGHTS**  
**STATEMENT OF NET COST**  
For the Fiscal Year Ended September 30, 2025  
(Dollars)

	2025
<b>Program Costs:</b>	
Gross Cost	\$ 15,185,835
Net Program Cost	<u>15,185,835</u>
Net Cost of Operations	<u>\$ 15,185,835</u>

The accompanying notes are an integral part of these statements.

**UNITED STATES COMMISSION ON CIVIL RIGHTS**  
**STATEMENT OF BUDGETARY RESOURCES**  
For the Fiscal Year Ended September 30, 2025  
(Dollars)

	2025
<b>Budgetary Resources</b>	
Unobligated Balance from Prior Year Budget Authority, Net (Discretionary and Mandatory) (Note 12)	\$ 2,454,041
Appropriations (Discretionary and Mandatory)	<u>14,350,000</u>
Total Budgetary Resources	<u><b>\$ 16,804,041</b></u>
 <b>Status of Budgetary Resources</b>	
New Obligations and Upward Adjustments (Total) (Note 7)	\$ 14,303,127
Unobligated Balance, End of Year:	
Apportioned, Unexpired accounts	189,183
Expired Unobligated Balance, End of Year	<u>\$ 2,311,730</u>
Unobligated Balance, End of Year (Total)	<u><b>2,500,914</b></u>
Total Budgetary Resources	<u><b>\$ 16,804,041</b></u>
 <b>Outlays, Net and Disbursements, Net</b>	
Outlays, Net (Total) (Discretionary and Mandatory)	\$ 14,677,847

The accompanying notes are an integral part of these statements.

# UNITED STATES COMMISSION ON CIVIL RIGHTS

## STATEMENT OF CHANGES IN NET POSITION

For the Fiscal Year Ended September 30, 2025

(Dollars)

	2025
<b>Unexpended Appropriations:</b>	
Beginning Balance	\$ 4,175,276
Appropriations Received	\$ 14,350,000
Other Adjustments	\$ (284,471)
Appropriations Used	\$ (14,379,097)
Net Change in Unexpended Appropriations	\$ (313,568)
<b>Total Unexpended Appropriations</b>	<b>\$ 3,861,708</b>
<b>Cumulative Results of Operations:</b>	
Beginning Balance	\$ (701,846)
Appropriations Used	\$ 14,379,097
Imputed Financing (Note 9)	\$ 883,717
Net Cost of Operations	\$ (15,185,835)
Net Change in Cumulative Results of Operations	\$ 76,979
<b>Total Cumulative Results of Operations</b>	<b>\$ (624,867)</b>
<b>Net Position</b>	<b>\$ 3,236,841</b>

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 sheet present, as of September 2025, 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 statement 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 on 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 the Treasury and are reconciled with those of the 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 the 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 the 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. 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.

*Budgetary Terms*

The purpose of Federal budgetary accounting is to control, monitor, and report on funds made available to Federal agencies by law and help ensure compliance with the law.

The following budget terms are commonly used:

Appropriation -- means a provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose.

Budgetary resources -- mean amounts available to incur obligations in a given year. Budgetary resources consist of new budget authority and unobligated balances of budget authority provided in previous years.

Offsetting Collections -- mean payments to the Government that, by law, are credited directly to expenditure accounts and deducted from gross budget authority and outlays of the expenditure account, rather than added to receipts.

Offsetting Receipts -- mean payments to the Government that are credited to offsetting receipt accounts and deducted from gross budget authority and outlays, rather than added to receipts.

Obligations -- means a binding agreement that will result in outlays, immediately or in the future.

Outlays -- means a payment to liquidate an obligation (other than the repayment of debt principal or other disbursements that are "means of financing" transactions).

Gross Outlays -- outlay before refunds, offsetting collections, and offsetting receipts.

Net Outlays -- outlays after refunds, offsetting collections, and offsetting receipts.

For further information about budget terms and concepts, see the “Budget Concepts” chapter of the Analytical Perspectives volume of the President’s Budget: <https://www.whitehouse.gov/omb/budget/analytical-perspectives/>

## NOTE 2 FUND BALANCE WITH TREASURY

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

	2025
1. Status of Fund Balance with Treasury	
1) Unobligated Balance	
a) Available	189,183
b) Unavailable	2,311,730
2) Obligated Balance not yet Disbursed	<u>1,610,411</u>
<b>Total</b>	<b>\$ <u>4,111,325</u></b>

## NOTE 3 GENERAL PROPERTY, PLANT AND EQUIPMENT

Property and equipment consisted of the following on September 30:

	2025
Equipment	\$ 117,871
Less: Accumulated depreciation	
Equipment	\$ 104,306
<b>Property and Equipment Net</b>	<b>\$ 13,565</b>

Depreciation and amortization expense for the fiscal year ended September 30, 2025 was \$11,073.

## NOTE 4 LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

Liabilities of the Commission are classified as liabilities covered or not covered by budgetary resources. Liabilities not covered by budgetary resources require future congressional action whereas liabilities covered by budgetary resources reflect prior congressional action. Regardless of when the congressional action occurs, when the liabilities are liquidated, Treasury will finance the liquidation in the same way that it

finances all other disbursements, using some combination of receipts, other inflows, and borrowing from the public (if there is a budget deficit). As of September 30, 2025, the Commission had liabilities covered by budgetary resources of \$281,007 and liabilities not covered by budgetary resources of \$638,432.

	2025
<b>Intragovernmental Liabilities</b>	
Accounts Payable	\$ 480
Other Liabilities (without reciprocals)	\$ 6,878
Other Current Liabilities-Benefits Contributions Payable	<u>48,096</u>
<b>Total Intragovernmental</b>	<b>\$ 55,454</b>
<b>Other than Intragovernmental</b>	
Accounts Payable	\$ 38,395
Federal Employee Salary, Leave, and Benefits Payable:	
Accrued Funded Payroll and Leave	\$ 173,480
Employer Contributions and Payroll Taxes Payable	13,678
Unfunded Leave	<u>638,432</u>
<b>Total Other than Intragovernmental</b>	<b>\$ 863,985</b>
<b>Total Liabilities</b>	<b>\$ 919,439</b>
Total Liabilities covered by budgetary resources	\$ 281,007
Total Liabilities not covered by budgetary resources	<u>638,432</u>
<b>Total Liabilities</b>	<b>\$ 919,439</b>

#### NOTE 5 OTHER LIABILITIES

Intragovernmental Other Liabilities for the year ended September 30, 2025 consists of Other Liabilities (without reciprocals) and Other Current Liabilities-Benefits Contribution Payable.

	Non-Current	Current	2025 Total
<b>Intragovernmental Liabilities</b>			
Other Liabilities (without reciprocals)		6,878	\$ 6,878
Other Current Liabilities- Benefit Contributions Payable	<u>0</u>	<u>48,096</u>	<u>\$ 48,096</u>
<b>Total Intragovernmental Liabilities</b>	<b>0</b>	<b>54,974</b>	<b>\$ 54,974</b>

**NOTE 6      OPERATING LEASES**

The Commission has two intragovernmental leases for office space. The longest of those obligations extends through FY 2037. Certain leases contain renewal options and escalation clauses. No leases include restrictions on the Commission's activities. An intragovernmental lease (IGT) is a contract or agreement occurring within a consolidation entity (or between two or more consolidation entities) as defined in SFFAS No. 47, Reporting Entity. Intragovernmental leases are recognized as expenses/revenues based on the payment provisions of the IGT Lease agreement and payables/receivables standards. Reporting entities do not recognize lease liabilities or lease assets for IGT leases. The aggregate rent expense totaled \$1,301,438 as of September 30, 2025. Future minimum rent payments for the fiscal years ended September 30, are as follows:

2026	\$ 1,312,183
2027	1,331,410
2028	1,306,944
2029	1,282,758
2030	1,303,197
Thereafter	<u>9,179,912</u>
<b>Total</b>	<b>\$ 15,716,404</b>

**NOTE 7      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.

	<b>2025</b>
Category A	\$ 14,303,127

**NOTE 8      UNDELIVERED ORDERS AT THE END OF THE PERIOD**

The amount of budgetary resources obligated for undelivered orders was \$1,360,795 as of September 30, 2025.

	<b>Paid</b>	<b>Unpaid</b>	<b>Total 2025</b>
<b>FY 2025 Undelivered Orders</b>			
Federal	\$ 31,390	107,444	\$ 138,835
Non-Federal	<u>-</u>	<u>1,221,960</u>	<u>1,221,960</u>
<b>Total Undelivered Orders</b>	<b>\$ 31,390</b>	<b>\$ 1,329,404</b>	<b>\$ 1,360,795</b>

**NOTE 9 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 year ended September 30, 2025 imputed financing was as follows:

	2025
Office of Personnel Management	\$ 883,717

**NOTE 10 EXPLANATIONS 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 2025 actual budgetary execution information is scheduled for publication in February 2026, 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 2024 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	\$ 16	\$ 14	\$ -	\$ 15
Budget of the U.S. Government	\$ 16	\$ 14	\$ -	\$ 15

## NOTE 11 RECONCILIATIONS 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 2025		
	Intra-Governmental	Other Than Intra-Governmental	Total FY 2025
<b>Net Operating Cost (SNC)</b>	\$ 5,577,373	\$ 9,608,462	\$ 15,185,835
<b>Components of Net Cost That Are Not Part of Net Outlays</b>			
Property, Plant, and Equipment depreciation, expense		(11,073)	(11,073)
<b>Increase/(Decrease) in Assets not affecting Budgetary Outlays</b>			
Other Assets - Advances and Prepayments		31,390	31,390
<b>(Increase)/Decrease in Liabilities not affecting Budget Outlays</b>			
Accounts Payable	11,283	118,328	129,611
Federal Employee Salary, Leave, and Benefits Payable		223,115	223,115
Other Liabilities	2,685		2,685
<b>Other Financing Sources</b>			
Federal employee retirement benefit costs paid by OPM and imputed to agency	(883,717)	-	(883,717)
<b>Total Components of Net Cost That Are Not Part of Budget Outlays</b>	<b>(869,748)</b>	<b>361,760</b>	<b>(507,988)</b>
<b>NET OUTLAYS</b>	<b>\$ 4,707,625</b>	<b>\$ 9,970,222</b>	<b>\$ 14,677,847</b>

**NOTE 12    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, 2025 consisted of the following:

	2025
Unobligated Balance Brought Forward, October 1	\$ 2,272,420
Recoveries of Prior Year Obligations	\$ 466,093
Other Changes in Unobligated Balances	<u>(284,471)</u>
<b>Unobligated Balance from Prior Year Budget Authority, Net</b>	<b>\$ 2,454,041</b>

**NOTE 13    CONTINGENCIES**

Litigation and Other Claims: The Commission is involved in an administrative employment discrimination matter. There is a reasonable possibility of an unfavorable outcome. The estimated potential loss is \$150,000 or less.

## OTHER ACCOMPANYING INFORMATION

### Summary of Financial Statement Audit and Management Assurances

#### Summary of Financial Statement Audit

Audit Opinion: Unmodified  
 Restatement: No

<b>Material Weaknesses</b>	<b>Beginning Balance</b>	<b>New</b>	<b>Resolved</b>	<b>Consolidated</b>	<b>Reassessed</b>	<b>Ending Balance</b>
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

<b>Material Weaknesses</b>	<b>Beginning Balance</b>	<b>New</b>	<b>Resolved</b>	<b>Consolidated</b>	<b>Reassessed</b>	<b>Ending Balance</b>
Total Material Weaknesses	0	0	0	0	0	0

##### Effectiveness of Internal Control over Operations - FMFIA 2

Statement of Assurance: Unmodified

<b>Material Weaknesses</b>	<b>Beginning Balance</b>	<b>New</b>	<b>Resolved</b>	<b>Consolidated</b>	<b>Reassessed</b>	<b>Ending Balance</b>
Total Material Weaknesses	0	0	0	0	0	0

##### Conformance with Financial Management System Requirements - FMFIA 4

Statement of Assurance: Systems Conform

<b>Non-Conformance</b>	<b>Beginning Balance</b>	<b>New</b>	<b>Resolved</b>	<b>Consolidated</b>	<b>Reassessed</b>	<b>Ending Balance</b>
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 did not change in FY 2025.

### Improper Payment Reporting

The Commission did not have an improper payment in Fiscal Year 2025.