



FY 2021 Performance and Accountability Report

For additional information, contact:

Dr. David Brown
Executive Director
(520) 901-8560
brown@udall.gov

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November 15, 2021

Message from the Chair of the Board of Trustees

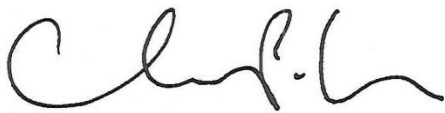
FY 2021 Performance and Accountability Report

I am pleased to submit the Morris K. Udall and Stewart L. Udall Foundation's (Udall Foundation) Performance and Accountability Report (PAR) for FY 2021. This report presents financial and performance information that demonstrates the Udall Foundation's commitment to preserving the legacies of Morris K. Udall and Stewart L. Udall as described in its enabling legislation.

The Udall Foundation operates with a clear vision and mission, effective stewardship of its appropriated and fee-based funds, and full accountability to its Board of Trustees. The Udall Foundation maintains high standards for transparency and ethics while embodying the values of integrity, civility, consensus, public service, and nonpartisanship that were lived by Morris K. Udall and Stewart L. Udall. The Board extends its thanks to those who have provided support to the Udall Foundation in FY 2021 and believes the accomplishments reported here justify continued investment in its activities.

The enclosed external audit affirms that the financial reporting included in the FY 2021 PAR accurately reflects the operations of the Udall Foundation. The Board of Trustees continues to be fully engaged in fiduciary oversight and strengthening of the Udall Foundation's organizational structure and internal controls.

I know that I speak for the entire Board when I say that I am very proud of the work of the Udall Foundation staff in FY 2021.



Charles P. Rose
Chair, Board of Trustees

November 15, 2021

Message from the Executive Director

FY 2021 Performance and Accountability Report

I am pleased to submit the Morris K. Udall and Stewart L. Udall Foundation's (Udall Foundation) Performance and Accountability Report (PAR) for FY 2021. The management, performance, and financial information reported here demonstrates our commitment to maintaining the legacies of Morris K. Udall and Stewart L. Udall, consistent with the Udall Foundation's enabling legislation and organizational values of integrity, civility, consensus, public service, and nonpartisanship.

The FY 2021 PAR affirms the Udall Foundation's compliance with applicable legal and regulatory requirements and provides evidence of strong internal financial performance and management. It includes the Udall Foundation's 20th consecutive unqualified audit opinion, a reflection of our continuing efforts to ensure good financial stewardship and alignment with our strategic plan.

The FY 2021 PAR also includes measurable results from our suite of environmental, educational, and public policy programs. These results are a testament to the impact the Udall Foundation makes across the Nation, and a tribute to the dedicated and talented Udall Foundation staff who deliver these programs.

The financial and performance information presented in this report is fundamentally complete and reliable as required by the Office of Management and Budget (OMB). The annual assurance statement required by the Federal Managers' Financial Integrity Act of 1982 (FMFIA) concludes that the Udall Foundation can provide reasonable assurance that its systems of management, accounting, and administrative controls, taken as a whole, meet the objectives specified in Section 2 of the FMFIA.

A handwritten signature in black ink, appearing to read 'D. P. Brown', with a stylized flourish at the end.

David P. Brown, Ph.D.
Executive Director

Section I – Management’s Discussion and Analysis

Introduction

The Government Performance and Results Modernization Act of 2010 requires each Federal agency to report annually on its progress in meeting the goals and objectives established by its Strategic Plan. The Morris K. Udall and Stewart L. Udall Foundation’s (Udall Foundation) Fiscal Year (FY) 2021 Performance and Accountability Report (PAR) presents to Congress, the President, and the American people detailed information about progress in meeting the Udall Foundation’s strategic goals and achieving its performance objectives and related measures.

The Udall Foundation’s Strategic Plan establishes overall long-term priorities and goals by which the agency implements its mission. The Udall Foundation’s Board of Trustees, working closely with agency leadership and staff, aligned the current FY 2018-2022 Strategic Plan with the Udall Foundation’s enabling legislation.

The Udall Foundation’s performance management approach links strategic goals to program activities and outcomes. The strategic planning and performance reporting cycle results in ongoing programmatic assessment and continuous operational improvement to deliver meaningful outcomes.

The Udall Foundation has chosen to produce a combined PAR for FY 2021, which provides both performance information on progress towards meeting the goals of its FY 2018-2022 Strategic Plan and financial information that enables Congress and the public to assess its performance relative to resources appropriated and used. This PAR satisfies the reporting requirements as outlined in OMB Circulars No. A-11 and A-136 and meets Government Performance and Results Act requirements.

Agency and Mission Information

The Morris K. Udall Foundation was established by the U.S. Congress in 1992 as an independent executive branch agency to honor Morris K. Udall’s lasting impact on this Nation’s environment, public lands, and natural resources, and his support of the rights and self-governance of Native Americans and Alaska Natives. In 2009, Congress enacted legislation to also honor Stewart L. Udall for his half century of distinguished national leadership in environmental and Native American policy. The agency is known today as the Morris K. Udall and Stewart L. Udall Foundation (Udall Foundation) and is headquartered in Tucson, Arizona.

The Udall Foundation is authorized by Congress to:

- Award Scholarships, Fellowships, and Internships for study in fields related to the environment and to Native Americans and Alaska Natives in fields related to health care and Tribal public policy.
- Connect youth to the Nation’s public lands and natural resources to foster greater understanding, appreciation, stewardship, and enjoyment of those lands and resources through photography, positive outdoor experiences, and environmental education through the Stewart L. Udall Parks in Focus® Program (Parks in Focus®).

- Provide funding to the Native Nations Institute for Leadership, Management, and Policy (NNI), a program of the Udall Center for Studies in Public Policy (Udall Center) at The University of Arizona, for research, education, and outreach on Native American and Alaska Native health care issues and Tribal public policy issues.
- Provide funding to the Udall Center to conduct policy research and outreach on the environment and related themes.
- Provide funding through the Udall Center to The University of Arizona Libraries, Special Collections to serve as the repository for the papers of Morris K. Udall and Stewart L. Udall (Udall Archives) and other such public papers as may be appropriate and assure such papers' availability to the public.
- Provide impartial collaboration, consensus-building, training, and conflict resolution services on a wide range of environmental, natural and cultural resources, Tribal, and public lands issues, conflicts, and disputes involving the Federal Government through the John S. McCain III National Center for Environmental Conflict Resolution (National Center).

Vision Statement

Leaders in the fields of education, environment, public policy, and in Native Nations will demonstrate the Udall core values of integrity, civility, consensus, public service, and nonpartisanship in service to the common good of our country.

Mission Statement

We promote public service through *research, education, and programs* that:

- foster leadership, education, collaboration, and conflict resolution in the areas of environment, public lands, Native Nations, and natural resources to encourage the continued use and appreciation of our Nation's rich resources;
- support the development of self-governance to strengthen Native Nations; and
- assist Federal agencies and others to resolve environmental conflicts.

Values Statement

Our core values exemplify the legacies of Morris K. Udall and Stewart L. Udall and the ways in which they served the public, and they provide a framework upon which all Udall Foundation programs, services, and activities are based.

- Integrity
- Civility
- Consensus
- Public Service
- Nonpartisanship

We commit to these values in everything we do.

Scope of Responsibilities

The Udall Foundation accomplishes its mission through the following programs:

- ***John S. McCain III National Center for Environmental Conflict Resolution*** (National Center), which provides impartial collaboration, consensus-building, training, and conflict resolution services on a wide range of environmental, natural and cultural resources, Tribal, and public lands issues, conflicts, and disputes involving the Federal Government. The National Center's range of services includes consultations, assessments, process design, convening, mediation, facilitation, stakeholder engagement, Tribal consultation, and other related collaboration, consensus-building, training, and conflict resolution activities authorized by the Udall Foundation's enabling legislation.
- ***Education Programs***, including the *Morris K. Udall and John S. McCain III Native American Graduate Fellowship in Tribal Policy* (Native American Graduate Fellowship), which is awarded annually to outstanding Native American and Alaska Native graduate students who intend to pursue advanced degrees in health care and Tribal public policy, including law and medicine; the *Native American Congressional Internship* (Internship), which is awarded annually to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in order to provide them with practical experience with the Federal legislative process; the *Stewart L. Udall Parks in Focus® Program* (Parks in Focus®), which fosters greater understanding, appreciation, stewardship, and enjoyment of the Nation's public lands and natural resources by connecting youth to nature through photography, positive outdoor experiences, and environmental education; and the *Udall Undergraduate Scholarship* (Scholarship), which is awarded annually to outstanding students who intend to pursue careers related to the environment, Tribal public policy, or Native health care.
- ***Udall Center for Studies in Public Policy*** (Udall Center), a unit of The University of Arizona under the Senior Vice President for Research, Discovery, and Innovation, which supports policy-relevant interdisciplinary research, science-policy dialogues, and other endeavors that link scholarship and education with decision-making. Areas of particular focus include water security and management, climate change adaptation and planning, and ecosystem services valuation and protection, primarily in the Southwest and U.S.-Mexico border region.
- ***Native Nations Institute for Leadership, Management, and Policy*** (NNI), a program of the Udall Center for Studies in Public Policy at The University of Arizona, which is a resource for self-determination, governance, and economic development for Native Nations. NNI's programs of policy analysis and research, education, digital resources, and Tribal and direct services are grounded in its research findings. The Udall Foundation and The University of Arizona cofounded NNI in 2001, building on the research programs of the Harvard Project on American Indian Economic Development and extending the legacies of Morris K. Udall and Stewart L. Udall.
- ***Udall Archives*** at The University of Arizona Libraries, Special Collections, which provides primary research materials and holds multiple collections relating to political and legislative figures including the papers of Morris K. Udall and Stewart L. Udall. The collections include professional and personal papers and correspondence, legislative and administrative files, media, and memorabilia. The Udall Archives play a leading role honoring the dual legacies of Morris K. Udall and Stewart L. Udall in partnership and ongoing collaboration with the Udall Foundation and Udall Center.

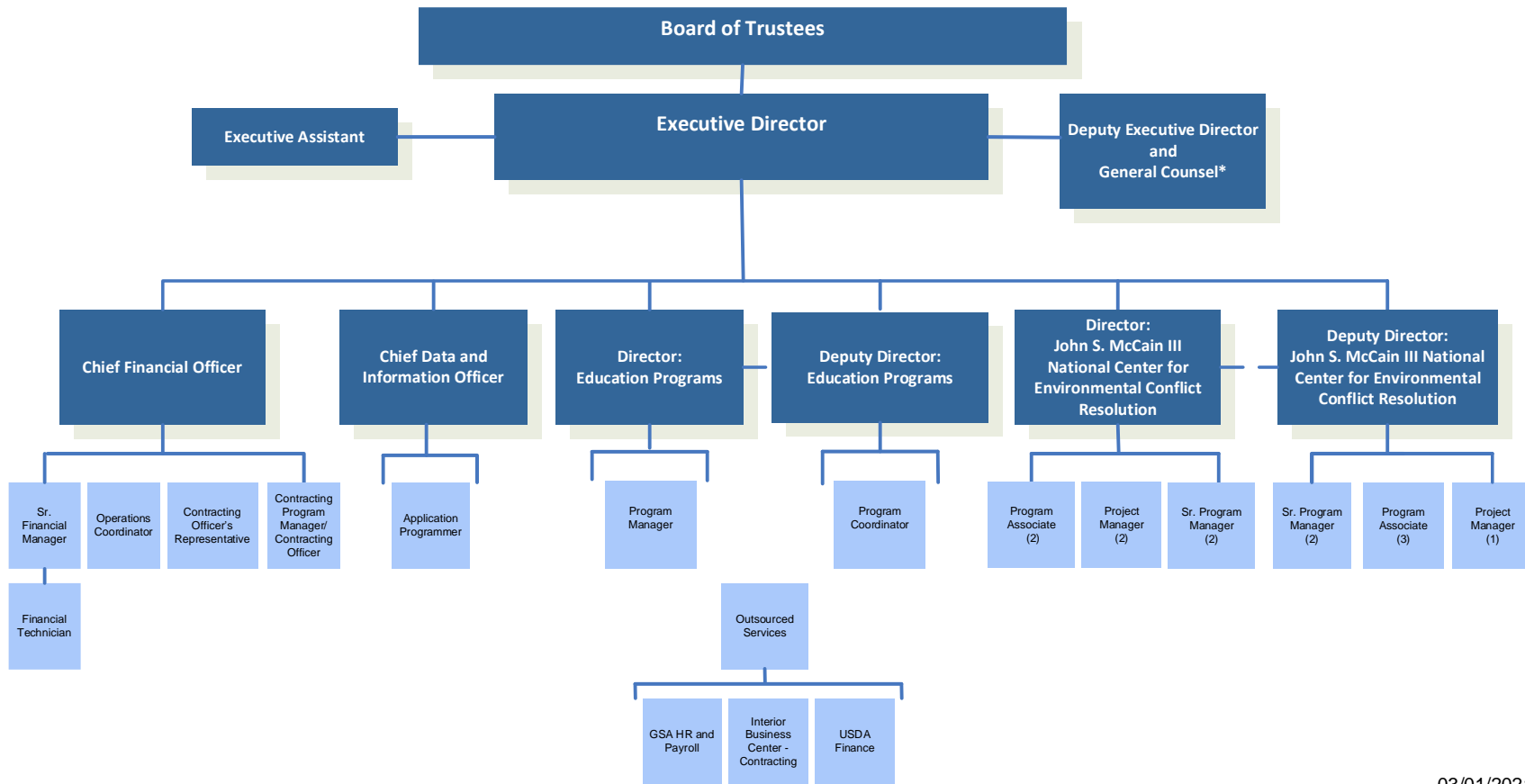
The Udall Foundation Strategic Plan for Fiscal Years (FY) 2018–2022 establishes an agency-wide vision, direction, and priorities for operations and programs. The Strategic Plan facilitates the integration of the Udall Foundation’s programs and the allocation of resources to achieve key goals. Development of the Strategic Plan included consultation with the Udall Foundation’s Board of Trustees and other stakeholders to incorporate their direction.

Organizational Structure

The Udall Foundation ended FY 2021 with 26 full-time equivalent (FTE) positions and two term FTE positions. Approximately half of the agency’s workforce is based at its Tucson, Arizona headquarters with the remainder based at the agency’s Washington, D.C. office or at permanent remote duty stations. The Udall Foundation is increasingly utilizing remote duty stations to enhance employee recruitment and retention and reduce agency operating expenses.

The Udall Foundation utilizes interagency agreements with the General Services Administration (GSA) and U.S. Department of Agriculture (USDA) for payroll, accounting, human resources, and other enterprise support services. The agency is phasing out its interagency agreement for contracting with the U.S. Department of the Interior (DOI) Interior Business Center (IBC) and expects to have a fully operational in-house contracting program by the end of FY 2022.

The Morris K. Udall and Stewart L. Udall Foundation
Organizational Chart



* Also a direct report to the Board

03/01/2021

Section II — Performance

Trust Fund Programs – Education, Udall Center, and NNI

The Trust Fund programs consist of the Morris K. Udall and John S. McCain III Native American Graduate Fellowship in Tribal Policy (Native American Graduate Fellowship); Native American Congressional Internship (Internship); Stewart L. Udall Parks in Focus® Program (Parks in Focus®); Udall Undergraduate Scholarship (Scholarship); Udall Center for Studies in Public Policy (Udall Center), which includes funding for the Udall Archives at The University of Arizona Libraries, Special Collections; and Native Nations Institute for Leadership, Management, and Policy (NNI).

The Native American Graduate Fellowship Program supports outstanding Native American and Alaska Native graduate students who intend to pursue advanced degrees in Tribal public policy and health care, including law and medicine. Because of unfavorable interest rates on long-term Treasury instruments, the Udall Foundation's previous Fellowship Program, which focused on environmental policy, was suspended in FY 2012. The Udall Foundation established the Native American Graduate Fellowship Program in FY 2021.

The Internship Program identifies future leaders in Indian country and places them in Congressional and Federal agency offices in Washington, D.C., to learn firsthand how the Federal Government works with and impacts Tribes and Tribal communities. The Internship provides professional development for up to 12 deserving and qualified students annually, connecting them to a network of leaders and policy makers in Indian affairs. Because the COVID-19 pandemic precluded a 2020 summer Internship experience, both FY 2020 and FY 2021 Interns were invited to participate in the 2021 summer program. The Internship Program is funded through annual appropriations via the NNI set-aside, a portion of which is retained by the Udall Foundation for direct expenditures on Internship programming.

Parks in Focus® fosters appreciation for the environment and natural resources for youth through photography-centered visits to public lands. Participants learn the fundamentals of photography, ecology, and conservation. In response to the COVID-19 pandemic, the Program has also developed new digital curricula and hosted virtual learning experiences for area youth. Tucson-based Parks in Focus® activities are primarily funded by interest revenue earned on the Trust Fund by investing in Treasury obligations, while Parks in Focus® activities outside of Arizona are primarily funded by external grants, donations, and program partners.

The Scholarship Program identifies future leaders in environmental, Tribal public policy, and health care fields. It is highly competitive; in FY 2021, 416 students, many of whom had already participated in their schools' internal competitions with a larger pool of applicants, competed for 55 scholarship awards. Scholars typically attend a five-day orientation experience in Tucson, Arizona; however, the FY 2020 and FY 2021 events were moved to a virtual format in response to the COVID-19 pandemic. Scholarships are funded by interest revenue earned on the Trust Fund by investing in Treasury obligations.

The Udall Center supports policy-relevant interdisciplinary research, science-policy dialogues, and other endeavors that link scholarship and education with decision-making. Areas of particular focus include water security and management, climate change adaptation and planning, and ecosystem services valuation and protection, primarily in the Southwest and U.S.-Mexico border region. The Udall

Foundation's enabling legislation mandates that not less than 20% of annual interest revenues from the Trust Fund be allocated to the Udall Center to fund such programs and initiatives as well as activities specific to the Udall Archives. In FY 2021, the Udall Foundation made two additional, strategic investments in the Udall Center's work totaling \$0.250 million to enhance its ECCR research and services portfolio and strengthen its ECCR-based partnership with the National Center.

NNI is a resource for self-determination, governance, and economic development for Native Nations that assists Tribes engaged in constitutional and governance reforms and provides education to Tribal leaders. NNI also conducts policy research and analysis in the areas of intergovernmental relations, natural resources management, development strategy, health care, law enforcement, and social services. Since FY 2001, Congress has authorized the Udall Foundation to set aside up to \$1 million of its annual Trust Fund appropriation, at the discretion of the Board of Trustees, for reimbursement of NNI programming expenses. The total of such reimbursements to NNI from FY 2001 through FY 2021 is \$17.150 million.

Treasury interest rates are closely monitored as investments mature to determine if market returns merit additional long-term investments within the Trust Fund.

Environmental Dispute Resolution Fund (EDRF) Program — the John S. McCain III National Center for Environmental Conflict Resolution (National Center)

The National Center is dedicated to resolving environmental disputes and conflicts involving the Federal Government and promoting collaborative decision-making for conflict prevention among Federal, State, and Tribal governments and other organizations. It is a primary Federal resource for environmental collaboration and conflict resolution (ECCR) activities.

Federal agencies request assistance from the National Center when impartiality and process expertise are needed to lead complex conflict resolution and collaborative problem-solving efforts, especially for interagency, cross-jurisdictional issues. Through its work, the National Center helps Federal agencies better understand and respond to public and private interests, leading to more informed, timely, and workable Federal decisions about public lands, natural resources, and the environment.

The National Center's services produce cost savings across the Federal Government¹ by reducing litigation and appeals, minimizing inefficiencies and the waste of agency resources that result from conflict, reducing instances of stalled or delayed environmental projects, avoiding lost economic opportunities, minimizing unnecessary and costly remediation when environmental issues are not dealt with in a timely manner, and avoiding public frustration and lost confidence in the Federal Government. Furthermore, the National Center augments its annual appropriation via Congressionally approved cost recovery from service fees and the use of contracted private-sector providers to facilitate many additional positive conflict resolution outcomes for the Nation than would be possible solely from appropriated funding.

¹ Environmental Collaboration and Conflict Resolution (ECCR): Enhancing Agency Efficiency and Making Government Accountable to the People. A [Report](#) from the Federal Forum on Environmental Collaboration and Conflict Resolution, May 2018.

Strategic Goals, Strategic Objectives, and Performance Goals

The Udall Foundation's FY 2018-2022 Strategic Plan articulates long-term priorities and goals by which the Udall Foundation implements its mission. Three specific Strategic Goals, with attendant Strategic Objectives and Performance Goals, currently guide the Udall Foundation's activities.

Udall Foundation Strategic Goals, Strategic Objectives, and Performance Goals

Strategic Goal 1

Strengthen the appreciation, stewardship, and collaborative processes for governance of the environment, public lands, and natural resources

Strategic Objectives

1.1

Provide organizational assistance and information resources to build capacity for collaborative decision-making and public participation related to environmental conflicts and natural resources issues involving Federal agencies and interests

1.2

Provide services and information resources to resolve environmental, public lands, and natural resources issues among governmental and nongovernmental stakeholders

1.3

Provide educational opportunities to promote understanding and appreciation of the environment and natural resources

Performance Goals

1.1.1

Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building

1.1.2

Convene and facilitate policy dialogues and forums, and host conferences to further awareness and use of environmental conflict resolution and collaboration

1.1.3

Conduct research that informs environmental policy and natural resources management

1.2.1

Provide case consultation services and mediator referrals to increase the use of environmental conflict resolution and collaboration involving Federal agencies and affected stakeholders

1.2.2

Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources conflicts involving Federal agencies and affected stakeholders

1.3.1

Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment

1.3.2

Provide educational programs, training, and resources with the purpose of connecting youth to nature and public lands through photography and outdoor learning

Strategic Goal 2

Strengthen Native Nations to facilitate their self-determination, governance, and human capital goals

Strategic Objectives

2.1

Provide education and training to Native Nations and non-Native entities or individuals who engage with Native Nations

2.2

Provide information resources, assist to build capacity, and deliver services to support the resolution of environmental, environmental public health, public lands, cultural resources, and natural resources issues that concern Native Nations

Performance Goals

2.1.1

Provide Native Nations with information resources and tools for leadership and governance that will enable them to achieve their strategic goals

2.1.2

Provide policy analysis and research to support Native Nations

2.1.3

Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy or health care

2.1.4

Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy or health care

2.1.5

Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care, including law and medicine

2.2.1

Provide assessment, mediation, facilitation, and related services on issues that concern Native Nations

2.2.2

Develop communities of practice and provide training to build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations

Strategic Goal 3

Foster the professional development, growth, and ability of Udall Foundation employees within a collegial working environment

Strategic Objectives

3.1

Foster an organizational culture that promotes learning and demonstrates a commitment to elevating the capabilities and leadership skills of all employees

Performance Goals

3.1.1

Orient and train employees in the Vision, Mission, and Values of the Udall Foundation

3.1.2

Orient and train employees in Udall Foundation and Federal policies and procedures

3.1.3

Cross-train employees within key positions to assure continuity and quality of service

3.1.4

Continue to provide professional and career development opportunities

3.1.5

Encourage opportunities for experience and cross-training across Udall Foundation programs and functions

Performance Structure Overview

Completeness and Reliability of Data

The Udall Foundation has established methods to assess progress towards meeting the goals of its FY 2018-2022 Strategic Plan. Performance data are collected using output measures such as number of Scholarships, consultations, and trainings, as well as outcome measures that capture participant feedback on the quality and value of services and programs. Performance feedback is solicited from participants in and users of National Center, Education, Udall Center, and NNI programs and services.

Collectively, these performance data represent an independent external source of evaluation. In designing data collections, the Udall Foundation balances the desire for and value of in-depth feedback with the burden such requests place on the public, as well as the associated administrative costs of such collections. The Udall Foundation has initiated an internal process to update its Information Collection Requests (ICRs) with the Office of Information and Regulatory Affairs (OIRA) and expects to develop new and refine existing ICRs for OIRA review in FY 2022.

The Udall Foundation's performance data are reasonably complete and reliable, as defined by the Government Performance and Results Act of 1993, and are used regularly by agency leadership and program managers to make both strategic and operational decisions.

Summary of Performance Evaluations Conducted During FY 2021

FY 2021 performance evaluation data were obtained through multiple means:

- The National Center administered surveys to recipients of services for completed FY 2021 processes, as allowed and when appropriate. Respondents were surveyed at the conclusion of services or at the end of a significant phase of a process or service (e.g., the end of a training or the completion of an assessment or mediation).
- The Education Programs used a system of debriefings, direct observation, and follow up interviews to assess the value to and satisfaction of Scholarship and Internship recipients as well as Parks in Focus® participants.
- NNI utilized several methods to evaluate its services and enhance participant experience and engagement. These included written surveys at the conclusion of education seminars, debrief meetings with clients/sponsors plus internal debriefs among project staff, maintenance of a service delivery metrics database, and GoogleAnalytic reports on the use of NNI's Indigenous Governance Database and related communications (e.g., listservs, social media).

More information on data collections is available in Appendix A, Data Validation and Verification.

External Factors Affecting Progress and Future Actions

The Udall Foundation's Education Programs are funded by earned interest from the Trust Fund, which has been adversely affected by declining Treasury rates in recent years. At this time, anticipated Trust Fund earned interest should be sufficient to maintain existing Parks in Focus® activities and Scholarship, Internship, and Fellowship baseline award levels through FY 2022. However, earned interest in FY 2023

may not be sufficient to maintain an in-person Udall Scholar Orientation, and the Udall Foundation may not have sufficient carryforward interest revenues to mitigate this shortfall.

Congressional appropriations to both the Udall Foundation and the Federal agencies that use the National Center's services have been relatively stable in recent years. Should future appropriations decrease, there could be a reduction in funding available for National Center services including facilitation support, trainings, and forums. In addition, periodic fluctuations in National Center program staffing levels can affect revenue generation and create periods of unsustainable staff workloads.

As a small, independent Federal agency, the Udall Foundation must find cost-effective means to comply with a wide variety of laws and statutes. Currently, the agency outsources the processing of financial transactions, financial reporting, and human resources functions to USDA and GSA. Consequently, the agency is periodically impacted by service delays internal to USDA and GSA. The Udall Foundation has also outsourced contracting to DOI IBC but is transitioning contracting capabilities to a more cost-effective in-house platform and will complete that transition in FY 2022.

Overall, the Udall Foundation must continue to develop new Federal and non-Federal partnerships to diversify its funding sources, including by utilizing its Congressionally mandated authority to solicit and administer grants, gifts, and donations. The National Center, which collects fees for its work, is strengthening and expanding its marketing outreach to a more diverse group of Federal agencies. In addition, the Parks in Focus® Program benefits from a Memorandum of Understanding with the Western National Parks Association (WNPA) that designated WNPA as its official nonprofit partner, and by which WNPA conducts fundraising activities and provides financial and logistical support to Parks in Focus®. The Udall Foundation will continue to increase awareness of its programs through outreach to research and educational institutions as well as to private foundations and other potential funding partners.

Annual Performance

This PAR focuses on FY 2021 performance towards the goals of the Udall Foundation's 2018-2022 Strategic Plan.

The agency has developed a draft 2022-2026 Strategic Plan that includes a number of updates to the existing Strategic Objectives, Performance Goals, and Performance Measures. The draft Strategic Plan is currently under review at OMB and will be released coincident with the FY 2023 President's Budget.

The performance measures for the draft 2022-2026 Strategic Plan are provided for reference in Appendix C. In addition, a crosswalk detailing the proposed changes in the new Strategic Plan is provided in Appendix D.

*Strategic Goal 1: Environmental Dispute Resolution Fund (EDRF)
Program — the John S. McCain III National Center for Environmental
Conflict Resolution (National Center)*

Strategic Goal 1: Strengthen the appreciation, stewardship, and collaborative processes for governance of the environment, public lands, and natural resources.

Strategic Objective 1.1: Provide organizational assistance and information resources to build capacity for collaborative decision-making and public participation related to environmental conflicts and natural resources issues involving Federal agencies and interests.

Performance Goal 1.1.1: Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of trainings provided.	FY 2021	9	18
	FY 2022		

FY 2021 saw a significant increase in demand for trainings compared to prior years, necessitating a shift in resources from project work (Performance Goal 1.2.2) to ensure demand could be met. In addition, the National Center made substantial staff time and resource investments to ensure trainings were revised for virtual platforms and that course offerings were updated and modernized to best meet the needs of the Federal workforce.

Performance Goal 1.1.1: Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of ECCR training participants who report what they take away from the training will have a very positive impact on their effectiveness in the future.	FY 2021	87%	93%
	FY 2022		

The National Center solicited feedback from training participants through an end-of-session evaluation questionnaire. Evaluation feedback indicated the National Center exceeded its performance target, with 93% of respondents indicating that the training will have a very positive impact on their effectiveness in the future.

Performance Goal 1.1.2: Convene and facilitate policy dialogues and forums, and host conferences to further awareness and use of environmental conflict resolution and collaboration.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of initiatives.	FY 2021	At least 3	5
	FY 2022		

The National Center continued its efforts to provide services that further awareness and use of ECCR within the Federal Government. These included facilitation of the Federal Forum on Environmental Collaboration and Conflict Resolution; collaboration with the Udall Center on an ECCR postdoctoral fellowship project; planning, through a six-agency advisory committee, for two virtual Federal forums on engagement and consultation in the National Environmental Policy Act process; and a formal assessment of the beneficial use of ECCR in Federal climate initiatives.

Strategic Objective 1.2: Provide services and information resources to resolve environmental, public lands, and natural resources issues among governmental and nongovernmental stakeholders.

Performance Goal 1.2.1: Provide case consultation services and mediator referrals to increase the use of environmental conflict resolution and collaboration involving Federal agencies and affected stakeholders.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of case consultations.	FY 2021	30	47
	FY 2022		

The National Center's baseline consultation services are available without charge to help Federal agencies and other stakeholders explore the potential benefits of environmental conflict resolution and collaboration. Case consultations often result in an ECCR project or training.

Performance Goal 1.2.1: Provide case consultation services and mediator referrals to increase the use of environmental conflict resolution and collaboration involving Federal agencies and affected stakeholders.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of ECCR Roster searches.	FY 2021	325	1,554
	FY 2022	N/A	

The National Center is currently working to migrate management and administration of the National Roster of ECR Professionals to a third party. Consequently, the National Center does not expect to report against this Performance Measure in FY 2022.

Performance Goal 1.2.2: Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources conflicts involving Federal agencies and affected stakeholders.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of assessments, facilitations, and mediations.	FY 2021	35	33
	FY 2022		

Because of the COVID-19 pandemic, several projects were delayed or continued at a limited capacity in FY 2021. In addition, training demand increased, leading to a shift in staff resources to address that need (Performance Goal 1.1.1). Despite this, the National Center was able to provide many assessments, mediations, and facilitation services for increasingly complex and long-term ECCR situations.

Performance Goal 1.2.2: Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources conflicts involving Federal agencies and affected stakeholders.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of assessments for which the majority of responding stakeholders strongly agree that the National Center helped them determine how best to proceed to resolve their conflict.	FY 2021	88%	100%
	FY 2022		

National Center partners and stakeholders indicated the value of assessments in supporting a productive path forward to addressing environmental, public lands, and natural resources conflicts.

Performance Goal 1.2.2: Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources conflicts involving Federal agencies and affected stakeholders.	Fiscal Year	Annual Target	Actual Performance
Measure 3: Percent of mediations/facilitations for which the majority of responding stakeholders report full or partial agreement was reached or progress was made toward addressing the issues or resolving the conflict.	FY 2021	91%	100%
	FY 2022		

The National Center is a Federal Government leader in environmental collaboration and conflict resolution services.

Strategic Goal 2: Environmental Dispute Resolution Fund (EDRF) Program — the John S. McCain III National Center for Environmental Conflict Resolution (National Center)

Strategic Goal 2: Strengthen Native Nations to facilitate their self-determination, governance, and human capital goals.

Strategic Objective 2.2: Provide information resources, assist to build capacity, and deliver services to support the resolution of environmental, environmental public health, public lands, cultural resources, and natural resources issues that concern Native Nations.

Performance Goal 2.2.1: Provide assessment, mediation, facilitation, and related services on issues that concern Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of assessments, facilitations, and mediations that involve Native Nations or Tribal issues.	FY 2021	15	24*
	FY 2022		

*Subset of data reported in Performance Goal 1.2.2 Measure 1.

The National Center continues to expand its provision of ECCR services in the Native American and Alaska Native (NAAN) service area, consistent with the Administration's strong interest in supporting the engagement of Native Nations on Federal environmental issues.

Performance Goal 2.2.1: Provide assessment, mediation, facilitation, and related services on issues that concern Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of assessments for which the majority of responding stakeholders strongly agree that the National Center helped them determine how best to proceed to resolve their conflict.	FY 2021	88%	100%**
	FY 2022		

**Subset of data reported in Performance Goal 1.2.2 Measure 2.

National Center partners and stakeholders indicated the value of assessments in supporting a productive path forward to addressing issues that concern Native Nations.

Performance Goal 2.2.1: Provide assessment, mediation, facilitation, and related services on issues that concern Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 3: Percent of mediations/facilitations for which the majority of responding stakeholders report full or partial agreement was reached or progress was made toward addressing the issues or resolving the conflict.	FY 2021	91%	100%***
	FY 2022		

***Subset of data reported in Performance Goal 1.2.2 Measure 3.

The National Center is a Federal Government leader in environmental collaboration and conflict resolution services.

Performance Goal 2.2.2: Develop communities of practice and provide training to build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of trainings, presentations, webinars, facilitated forums, and other initiatives that build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations.	FY 2021	N/A****	7
	FY 2022	3	

**** Data for Performance Goal 2.2.2 were collected for the first time in FY 2021 as the National Center's NAAN Service Area was fully engaged and as work on the Native American and Alaska Native ECCR Community of Practice (NAAN CoP) was initiated. FY 2021 activities included four NAAN CoP meetings/webinars and three presentations on the use of ECCR for Tribal communities.

Strategic Goal 1: Trust Fund Programs — Education and Udall Center

Strategic Goal 1: Strengthen the appreciation, stewardship, and collaborative processes for governance of the environment, public lands, and natural resources.

Strategic Objective 1.1: Provide organizational assistance and information resources to build capacity for collaborative decision-making and public participation related to environmental conflicts and natural resources issues involving Federal agencies and interests.

Performance Goal 1.1.3: Conduct research that informs environmental policy and natural resources management.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of environmental policy presentations or briefings.	FY 2021	40	33
	FY 2022		

Following past reporting procedures, the number of environmental presentations and briefings includes those made in the United States, those that address the Udall Center's domestic U.S. environmental policy research, and academic presentations that are not part of regular university teaching. Because of the COVID-19 pandemic, many such presentations and briefings scheduled for FY 2021 were cancelled.

Performance Goal 1.1.3: Conduct research that informs environmental policy and natural resources management.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of collaborating agencies and institutions (not including internal institutions at University of Arizona).	FY 2021	30	93
	FY 2022		

Performance Goal 1.1.3: Conduct research that informs environmental policy and natural resources management.	Fiscal Year	Annual Target	Actual Performance
Measure 3: Number of environmental policy publications.	FY 2021	30	46
	FY 2022		

Strategic Objective 1.3: Provide educational opportunities to promote understanding and appreciation of the environment and natural resources.

Performance Goal 1.3.1: Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of Scholarships.	FY 2021	55	55
	FY 2022		

Udall Undergraduate Scholarships are awarded to outstanding students who intend to pursue careers related to the environment, Tribal public policy, or Native health care. Since 1996, 1,788 Scholarships and 1,169 Honorable Mentions have been awarded.

Performance Goal 1.3.1: Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation.	FY 2021	96%	95%
	FY 2022		

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of connecting youth to nature and public lands through photography and outdoor learning.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of youth reached through direct programs.	FY 2021	300	187
	FY 2022		

Parks in Focus® fosters greater understanding, appreciation, stewardship, and enjoyment of the Nation's natural resources by connecting youth from underserved and underrepresented communities to nature through photography, positive outdoor experiences, and environmental education. Parks in Focus® activities were dramatically impacted by the COVID-19 pandemic in FY 2021.

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of connecting youth to nature and public lands through photography and outdoor learning.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of individuals trained.	FY 2021	30	52
	FY 2022		

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of connecting youth to nature and public lands through photography and outdoor learning.	Fiscal Year	Annual Target	Actual Performance
Measure 3: Number of hours of direct programming provided.	FY 2021	500	237
	FY 2022		

Parks in Focus® activities were dramatically impacted by the COVID-19 pandemic in FY 2021, including cancellation of overnight camping trips.

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of connecting youth to nature and public lands through photography and outdoor learning.	Fiscal Year	Annual Target	Actual Performance
Measure 4: Number of hours of training services provided.	FY 2021	30	12
	FY 2022		

Parks in Focus® activities were dramatically impacted by the COVID-19 pandemic in FY 2021, including a reduced ability to conduct direct training services.

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of connecting youth to nature and public lands through photography and outdoor learning.	Fiscal Year	Annual Target	Actual Performance
Measure 5: Percent of youth participants who report they received a quality educational experience during Parks in Focus® activities.	FY 2021	90%	90%
	FY 2022		

In FY 2021, Parks in Focus® worked with middle school youth from Boys and Girls Clubs, Big Brothers Big Sisters, schools, and other youth organizations in Arizona, California, and Oregon. Activities conducted in person primarily took place in nearby parks and scenic areas, monuments, wilderness areas, and other public lands, and were augmented by virtual activities and outreach efforts.

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of connecting youth to nature and public lands through photography and outdoor learning.	Fiscal Year	Annual Target	Actual Performance
Measure 6: Percent of training participants who report they received a quality educational experience during Parks in Focus® training activities.	FY 2021	90%	100%
	FY 2022		

In FY 2021, Parks in Focus®-trained partners reached additional youth in Arizona, California, Michigan, and Oregon. Program activities outside of Arizona are funded primarily through external sources including grants; individual donations; and partnerships with National Parks, “friends of” organizations, and private foundations.

Strategic Goal 2: Trust Fund Programs — Education and NNI

Strategic Goal 2: Strengthen Native Nations to facilitate their self-determination, governance, and human capital goals.

Strategic Objective 2.1: Provide education and training to Native Nations and non-Native entities or individuals who engage with Native Nations.

Performance Goal 2.1.1: Provide Native Nations with information resources and tools for leadership and governance that will enable them to achieve their strategic goals.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Percent of respondents who report NNI is an important resource for them in carrying out their nation-building work.	FY 2021	85%	84%
	FY 2022		

Performance Goal 2.1.1: Provide Native Nations with information resources and tools for leadership and governance that will enable them to achieve their strategic goals.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of Rebuilding Native Nations distance-learning course modules completed.	FY 2021	75	22
	FY 2022		

The platform the online modules were hosted on ended service in December 2020. NNI was in the process of transferring the modules to a new platform but ran into major compatibility issues requiring access closure. Limited access to two courses was restored in August 2021 and the remaining seven are being completed.

Performance Goal 2.1.1: Provide Native Nations with information resources and tools for leadership and governance that will enable them to achieve their strategic goals.	Fiscal Year	Annual Target	Actual Performance
Measure 3: Number of visitors to the Indigenous Governance Database website.	FY 2021	10,000	33,878
	FY 2022		

Performance Goal 2.1.2: Provide policy analysis and research to support Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of NNI presentations or briefings.	FY 2021	25	52
	FY 2022		

Performance Goal 2.1.2: Provide policy analysis and research to support Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of collaborating agencies and institutions (not including internal institutions at University of Arizona).	FY 2021	25	49
	FY 2022		

Performance Goal 2.1.2: Provide policy analysis and research to support Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 3: Number of NNI publications and/or case studies.	FY 2021	5	21
	FY 2022		

Performance Goal 2.1.3: Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy or health care.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of Scholarships.	FY 2021	17	18*
	FY 2022		

*Subset of data reported in Performance Goal 1.3.1 Measure 1.

Udall Undergraduate Scholarships are awarded to outstanding students who intend to pursue careers related to the environment, Tribal public policy, or Native health care. Since 1996, 1,788 Scholarships and 1,169 Honorable Mentions have been awarded.

Performance Goal 2.1.3: Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy or health care.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation.	FY 2021	96%	95%
	FY 2022		

**Subset of data reported in Performance Goal 1.3.1 Measure 2.

Performance Goal 2.1.4: Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy or health care.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of Internships.	FY 2021	12	5
	FY 2022		

The number of 2021 Internship awards was reduced to accommodate a combined 2020-2021 Intern cohort for the Summer 2021 program as a result of the 2020 program's cancellation due to COVID-19.

Performance Goal 2.1.4: Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy or health care.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of recipients who report they received a quality educational experience through the Native American Congressional Internship Program.	FY 2021	92%	100%
	FY 2022		

Performance Goal 2.1.5: Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care, including law and medicine.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of Fellowships.	FY 2021	1	3
	FY 2022		

Performance Goal 2.1.5: Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care, including law and medicine.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation.	FY 2021	N/A	N/A
	FY 2022	100%	***

***Data collection will begin at the conclusion of the FY 2021-2022 Fellowship program year.

Section III — Financial

FY 2021 Assurance Statement

As the Executive Director of the Morris K. Udall and Stewart L Udall Foundation (Udall Foundation), I recognize our responsibility to establish and maintain effective internal controls to meet the objectives of the Federal Managers' Financial Integrity Act of 1982 (FMFIA).

The FMFIA and its implementing guidance, OMB Circular A-123, *Management's Responsibility for Internal Control*, require that I evaluate and annually report the results of my evaluation regarding the internal and financial management controls in place at the Udall Foundation.

I am pleased to report that management controls in effect from October 1, 2020, through September 30, 2021, provide reasonable assurance that the Udall Foundation is meeting the objectives of the FMFIA. In general:

- Obligations and costs are in compliance with applicable laws, rules, regulations, and policies;
- Funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and
- Revenues and expenditures applicable to agency operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports, and to maintain accountability over assets.

I am able to provide an unqualified statement of assurance that operational internal controls of the Udall Foundation meet the objectives of the FMFIA.

A handwritten signature in black ink, appearing to read 'D. P. Brown', is positioned above the printed name and title.

David P. Brown, Ph.D.
Executive Director

Other Information

Management Reviews

In FY 2015, the Udall Foundation undertook a comprehensive effort to better align employee and organizational performance. This included moving to a consolidated PAR, reviewing position descriptions and performance plans for consistency and alignment with the agency's strategic plan, and conducting annual analyses of internal and management controls to ensure efficiency and effectiveness of program implementation. The FY 2021 PAR adheres to the same approach and format as in recent years.

Analysis of Systems Controls and Legal Compliance

This section of the report provides the required information on the Udall Foundation's management assurances and compliance with the following legal and regulatory requirements:

- Federal Managers' Financial Integrity Act of 1982 (FMFIA);
- Federal Financial Management Improvement Act of 1996 (FFMIA); and
- Major Management Challenges Confronting the Udall Foundation.

The USDA National Finance Center, a Federal financial management center of excellence, performs necessary financial services for the Udall Foundation. These include furnishing receipt and disbursement of funds, financial reporting and related accounting functions, and execution of all investments in Treasury obligations. USDA is considered to be part of the Udall Foundation's overall financial management operations; however, the Udall Foundation is responsible for the integrity and objectivity of the information presented in its financial statements.

The principal financial statements included in the FY 2021 PAR have been prepared to report the financial position and results of operations of the Udall Foundation, pursuant to the requirements of 31 U.S.C. 3515(b). These statements have been prepared from the books and records of the Udall Foundation in accordance with generally accepted accounting principles for Federal agencies and the formats prescribed by OMB. These financial statements are in addition to the financial reports used to monitor and control budgetary resources, which are prepared from the same books and records. The statements should be read with the understanding that they are for a component of the U.S. Government, a sovereign entity.

Management Assurances

The Federal Managers' Financial Integrity Act of 1982 (FMFIA) requires agencies to provide an annual statement of assurance regarding internal accounting and administrative controls including program, operational, and administrative areas as well as accounting and financial management and reporting. The Udall Foundation maintains a standard of continuous process improvement under the framework of enterprise risk management. This includes review of standard operating procedures by the Chief Financial Officer and updating of necessary policies under the guidance of its General Counsel. The included assurance statement is based on compliance with the below policies and guidelines.

Federal Managers' Financial Integrity Act of 1982 (FMFIA)

The Udall Foundation believes that maintaining integrity and accountability in all programs and operations (1) is critical for good government; (2) demonstrates responsible safeguarding of assets; (3) ensures high-quality, responsible leadership; (4) ensures the effective delivery of services; and (5) maximizes desired program outcomes.

To achieve integrity and accountability, the Udall Foundation has developed and implemented management, administrative, and financial system controls to reasonably ensure the following:

- Programs and operations achieve intended results efficiently and effectively;
- Resources are used in accordance with the Udall Foundation's mission as defined by its enabling legislation;
- Programs and resources are protected from waste, fraud, and mismanagement;
- Laws and regulations are followed; and
- Timely, accurate, and reliable data are maintained and used for decision-making at all levels.

The Udall Foundation's internal control program is designed to ensure full compliance with the goals, objectives, and requirements of FMFIA and the following:

- OMB Circular No. A-123, *Management's Responsibility for Internal Control*, including Appendix B, Improving the Management of Government Charge Card Programs and Appendix C, Requirements for Effective Measurement and Remediation of Improper Payments;
- OMB Circular No. A-127, *Financial Management Systems*; and
- OMB Circular No. A-130, *Management of Federal Information Resources*.

Internal Controls Assessments

The included assurance statement is based on internal controls resulting from:

- A 2012 review by the U.S. Department of the Interior Office of Inspector General (DOI OIG);
- A 2013 review conducted by the Government Accountability Office (GAO);
- A 2013 third-party review of internal controls;
- A 2015 review by GAO;
- A 2018 follow-up review by DOI OIG;
- An ongoing Udall Foundation Control Environment risk assessment of internal controls;
- The annual financial audit conducted in FY 2021 by independent CPA firm Rocha and Company, PC; and
- A DOI OIG audit of the National Center Program that is currently being conducted.

FMFIA Material Weaknesses and Accounting System Non-conformances

The Udall Foundation uses the OMB guidelines for material weakness designations and recognizes the importance of correcting material weaknesses in a timely manner. The independent auditors identified

no deficiencies in internal controls that are considered a material weakness in financial reporting during their audit for the year ended September 30, 2021.

Internal Controls over Financial Reporting

Internal controls over financial reporting reasonably ensure the safeguarding of assets from waste, loss, and unauthorized use or misappropriation as well as compliance with laws and regulations pertaining to financial reporting.

Federal Financial Management Improvement Act of 1996 (FFMIA)

Federal agencies are required to address compliance with the requirements of FFMIA in the management representations made to the financial statement auditor. The Udall Foundation's independent external auditor is required to report on compliance with FFMIA requirements in the Independent Auditor's Report. The 2021 Independent Auditor's Report found the Udall Foundation in substantial compliance with FFMIA requirements.

Major Management Challenges Confronting the Udall Foundation

A decade-long reduction in appropriations to the Trust Fund (from \$2.500 million in FY 2010 to \$1.800 million in FY 2021) has impacted those programs which are funded by interest revenue on Trust Fund Treasury investments. The National Center has also seen a reduction in appropriations to its Environmental Dispute Resolution Fund (from \$3.800 million in FY 2010 to \$3.200 million in FY 2021). The Udall Foundation seeks to improve program delivery despite these challenges and has continued to operate effectively despite reduced budgetary resources. In particular, the Udall Foundation has continued to provide support for mission critical objectives and prompt attention to items identified as higher risk.

Supporting Financial System Strategies

The Udall Foundation's Project Management Database (PMD) is a multiuser application utilized to manage agency-wide financial transactions and provide real-time project-related information to agency employees. Using PMD, the agency's financial staff complete the various information necessary for USDA to record and process obligations, revenues, and expenses on the Udall Foundation's behalf. The financial information is then available internally for reconciliation and reporting purposes. The information is also available to all staff to assist in tracking project-related revenues and expenses as well as project data such as contracts and interagency agreements.

The financial sections of PMD maintain segregation of duties by separating the ability to create, review, and approve records depending on a user's login identity. Using a series of electronic inboxes for the purposes of moving an action from user to user, one user can create a transaction, which is forwarded to a different user for review, and the transaction is automatically forwarded to the next user for final review and approval. PMD establishes budgetary controls for each project or activity before obligations can be made or expenses can be incurred. This system not only ensures segregation of duties, it ensures that transactions are not overlooked and requires action on the part of the person "receiving" the transaction in his/her inbox. Following approvals, PMD provides receipt and expense supporting documentation necessary for USDA's processing. USDA's internal controls provide a second check on

receipts and disbursements; in addition, USDA provides monthly financial transaction reports that are reconciled with PMD as well as quarterly and annual financial reporting to the Udall Foundation.

Analysis of Financial Statements

Introduction and Analysis of Statements

The Federal Accounting Standards Advisory Board requires that the Udall Foundation's financial statements be displayed in several formats. The annual financial statements include a Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and related notes. These statements are in addition to the internal financial reports to management, which are prepared from the same data.

The Udall Foundation's annual Congressional appropriation is deposited into two funds, the Trust Fund and the EDRF. The financial statements combine data for both the Trust Fund's Education Programs and the EDRF's John S. McCain III National Center for Environmental Conflict Resolution Program. Although both funds invest available balances in Treasury obligations, they differ in how they may be spent; EDRF (National Center) appropriations remain available until expended and are used for annual operations, while appropriations for the Trust Fund are added to principal and invested, and only the interest earnings may be used to fund the Udall Foundation's Education Programs.

Public Law 102-259 authorized appropriations of \$40.000 million for the Trust Fund. The initial appropriation in 1994 was approximately \$19.9 million; from FY 1998 through FY 2021, in excess of \$51.400 million was appropriated by Congress to the Trust Fund, of which \$17.150 million has been set aside for NNI and \$1.200 million has been transferred to DOI OIG for internal control oversight. By law, the Trust Fund is invested in U.S. Treasury obligations.

The National Center has received annual operating appropriations since FY 1999. Through FY 2021, the National Center has received in excess of \$61.500 million in appropriations to the EDRF. The National Center also received a one-time start-up appropriation of \$3.000 million in FY 1999.

Overall Significant Trends

Trust Fund: During FY 2021, interest rates on Treasury securities continued at very low levels. Should this continue, interest earnings in FY 2022 and beyond may be less than previously budgeted, with a corresponding decrease to funding provided to the Udall Center. Udall Foundation leadership will continue to monitor rates and shift investments from short-term obligations to long-term obligations when appropriate.

EDRF: During FY 2021, the Congressional appropriation to the EDRF remained constant at \$3.200 million, and the National Center maintained its current level of staffing. The FY 2021 annual financial

statements reflect a decrease in earned revenue from \$2.580 million in FY 2020 to \$2.406 million in FY 2021.

Balance Sheet

The Balance Sheet provides a snapshot of the Udall Foundation's financial condition as of the end of the fiscal year. The Assets category includes both long-term investments and Treasury balances that are invested on a monthly basis.

The vast majority of the Total Assets shown on the balance sheet are Trust Fund investments, representing both short- and long-term Treasury obligations. Annual appropriations to the Trust Fund may not be spent but must be invested. Overall, assets remained unbiased by (\$0.303 million) (0.45%).

Liabilities are primarily related to external accounts payable, accrued but not yet billed.

Statement of Net Cost (SNC)

The SNC displays the respective total expenses, net of earned revenues.

Statement of Changes in Net Position (SCNP)

Overall, the ending balance in the consolidated financial statements increased by 0.39%, the difference between total funding sources and the net cost of operations.

Statement of Budgetary Resources (SBR)

The SBR provides information to help assess budget execution and compliance with budgetary accounting rules. It provides information on total budgetary resources available, the status of those resources, and outlays. This statement is prepared on an obligation basis as opposed to the accrual basis of accounting used for the other statements. Overall, total budgetary resources remained unbiased by (\$0.053 million) (0.25%).

Controls, Systems, and Legal Compliance Financial Audit

In FY 2021, the Udall Foundation had its 20th independent audit of its financial statements. The audit provides additional assurance to Udall Foundation leadership, its constituents, and Congress that the Udall Foundation's financial transactions and management practices are in keeping with established laws, regulations, and practices. The Udall Foundation has received unqualified ("clean") opinions in all 20 audits.

Independent Auditor's Report (FY 2021)

The independent external auditors found the Udall Foundation's financial statements, including the accompanying notes, presented fairly in all material respects and in conformity with generally accepted

accounting principles for Federal agencies. They identified no material weaknesses or significant deficiencies in internal controls.

Possible Future Effects of Existing Events and Conditions

Education Programs and Udall Center: Projected decreases in Trust Fund interest revenue in FY 2022 and beyond will have an adverse impact on the Education Programs and Udall Center. The Udall Foundation will continue to monitor the Treasury market for buying opportunities for long-term investments that would further increase interest revenue on its Trust Fund.

John S. McCain III National Center for Environmental Conflict Resolution: Although the National Center typically charges fees for all ECCR cases and projects that develop beyond the initial consultation stage, it relies upon a baseline appropriation to support its operations. The baseline appropriation allows the National Center to develop partnerships with Federal agencies, advance new projects and trainings, and create a foundation to leverage the use of contracted service professionals to expand its support to Federal agencies. A reduction in the baseline appropriation could have negative impacts on National Center operations, service provision, and revenue generation.

A second, related factor that could negatively impact the National Center is a reduction in reimbursable fees due to the inability of agencies to utilize the National Center's services. The National Center primarily provides support on Federal environmental decision-making processes; consequently, most project funding is provided by Federal agencies. Reductions in Federal agency budgets could impact either the scale or scope of Federal ECCR efforts, which could in turn impact National Center project revenues. The National Center is continuing efforts to expand and diversify its customer base in order to reduce the likelihood of downward swings in its overall earned revenue; such expansion and diversification may mitigate the potential impact of drops in earned revenue from any one source.

Limitations of the Financial Statements

The enclosed principal financial statements have been prepared to report the financial position and results of operations of the Udall Foundation, as required by 31 U.S.C. 3515(b). The statements have been prepared from the books and records of the Udall Foundation in accordance with accounting principles generally accepted for Federal entities and the formats prescribed by OMB. These financial statements are in addition to other financial reports used to monitor and control budgetary resources that are also prepared from the same books and records.

Appendix A. Data Validation and Verification

The Udall Foundation initiated an internal process in FY 2021, in coordination with OMB's Office of Information and Regulatory Affairs (OIRA), to update existing and create new Information Collection Requests (ICRs). The Udall Foundation expects to provide updated ICRs to OIRA for review in FY 2022.

John S. McCain III National Center for Environmental Conflict Resolution

Since FY 2002, the National Center has administered a suite of questionnaires to evaluate environmental collaboration and conflict resolution services. Using these questionnaires, the National Center solicits performance feedback from members of the public and agency representatives who are participants in, and users of, National Center services. Respondents are surveyed at the conclusion of services or at the end of a significant phase of a process or service (e.g., the end of a training or the completion of an assessment or mediation). To obtain performance data, the National Center administered surveys to service recipients for completed FY 2021 processes and services as allowed and when appropriate. In terms of data reliability, validation, and verification, the National Center has processes in place to ensure the accurate recording, processing, and summarizing of performance information.

The evaluative information collected by the National Center is used to promote improved outcomes. Project-level evaluation reports are generated that summarize respondents' feedback in a detailed, transparent manner. These reports provide program managers and others with in-depth feedback on performance as well as insights into why performance was met, exceeded, or fell short of expectations. Such feedback is designed to promote reflective practice so that future processes and applications of ECCR are improved. The evaluation information also supports a macro-level evaluation of ECCR processes.

Federal ECCR data are collected across Federal agencies and consolidated in an annual report developed by the Council on Environmental Quality and the National Center. Over a decade of data were recently evaluated in [*Environmental Collaboration and Conflict Resolution \(ECCR\): Enhancing Agency Efficiency and Making Government Accountable to the People*](#).

Education Programs

The Udall Foundation's Education Programs use both quantitative and qualitative data collections to assess performance and measure success. Quantitative data consist of numbers of awards and participants and statistical data such as types of majors and fields of study. The data are entered manually through the Scholarship online application and in the Udall Foundation's Scholar and Alumni Tracking database. Data are verified through staff quality control review and programming robustness.

Qualitative data are collected using the following methods:

- Direct observation of participants' behavior and interactions;
- Staff conversations and interactions with individual participants;
- Informal feedback from participants; and
- Follow up with program alumni.

The observations and interactions with participants occur over the course of each program, and alumni continue to provide feedback after the programs have ended. Information gathered over time in this way results in a more comprehensive and well-rounded data collection.

Appendix B. Independent Auditors Report, FY 2021 Consolidated Financial Statements, and Notes to the Financial Statements



Independent Auditor's Report

To: Chairman and Executive Director
The Morris K. Udall and Stewart L. Udall Foundation
Tucson, Arizona

In our audits of the fiscal years 2021 and 2020 financial statements of The Morris K. Udall and Stewart L. Udall Foundation (the Foundation), we found:

- a) The Foundation's financial statements as of and for the fiscal years ended September 30, 2021, and 2020, are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles;
- b) no material weaknesses in internal control over financial reporting based on the limited procedures we performed; and
- c) no reportable noncompliance for fiscal year 2021 with provisions of applicable laws, regulations, contracts and grant agreements we tested.

The following sections discuss in more detail (1) our report on the financial statements, which includes required supplementary information (RSI), such as "Management's Discussion and Analysis"; (2) our report on internal control over financial reporting; and (3) our report on compliance with laws, regulations, contracts, and grant agreements.

Report on the Financial Statements

In accordance with Generally Accepted Government Auditing Standards (GAGAS) and Office of Management and Budget (OMB) Bulletin No. 21-04, *Audit Requirements for Federal Financial Statements*, we have audited the Foundation's financial statements. The Foundation's financial statements comprise the balance sheets as of September 30, 2021, and 2020; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements.

We conducted our audits in accordance with U.S. generally accepted government auditing standards. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinions.

9841 Washingtonian Blvd., Suite 310, Gaithersburg, MD 20878 | Phone: 301.519.2912 | Fax: 301.519.2915

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

The Foundation's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. We read the other information included with the financial statements in order to identify material inconsistencies, if any, with the audited financial statements. Our audit was conducted for the purpose of forming an opinion on the Foundation's financial statements. We did not audit and do not express an opinion or provide any assurance on the other information.

Report on Internal Control over Financial Reporting

In connection with our audits of the Foundation's financial statements, we considered the Foundation's internal control over financial reporting, consistent with our auditor's responsibility discussed below. We performed our procedures related to the Foundation's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards.

Management's Responsibility for Internal Controls

The Foundation's management is responsible for maintaining effective internal control over financial reporting, including the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

In planning and performing our audit of the Foundation's financial statements as of and for the year ended September 30, 2021, in accordance with U.S. generally accepted government auditing standards, we considered the Foundation's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control over financial reporting. Accordingly, we do not express an opinion on the Foundation'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.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. U.S. generally accepted government auditing standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. We are also responsible for applying certain limited procedures to RSI and other information included with the financial statements.

An audit of financial statements involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the auditor's assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit of financial statements also involves evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Our audits also included performing such other procedures as we considered necessary in the circumstances.

Opinion on Financial Statements

In our opinion, the Foundation's financial statements present fairly, in all material respects, the Foundation's financial position as of September 30, 2021 and 2020, and its net costs of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) require that the RSI be presented to supplement the financial statements. Although the RSI is not a part of the financial statements, FASAB considers this information to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards, which consisted of inquiries of management about the methods of preparing the RSI and comparing the information for consistency with management's responses to the auditor's

Definition and Inherent Limitations of Internal Control over Financial Reporting

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

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

Results of Our Consideration of Internal Control over Financial Reporting

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

During our 2021 audit, we identified deficiencies in the Foundation's internal control over financial reporting that we do not consider to be material weaknesses. Nonetheless, these deficiencies warrant the attention of the Foundation's management. We have communicated these matters to the Foundation's management and, where appropriate, will report on them separately.

Intended Purpose of Report on Internal Control over Financial Reporting

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

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

In connection with our audits of the Foundation's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditor's responsibility discussed below. We caution that noncompliance may occur and not be detected by these tests. We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards.

Management's Responsibility for Compliance with Laws, Regulations, Contracts and Grant Agreements

The Foundation's management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to the Foundation.

Auditor's Responsibility

Our responsibility is to test compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements applicable to the Foundation that have a direct effect on the determination of material amounts and disclosures in the Foundation's financial statements, and perform certain other limited procedures. Accordingly, we did not test compliance with all laws, regulations, contracts, and grant agreements applicable to the Foundation.

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

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2021 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to the Foundation. Accordingly, we do not express such an opinion.

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

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

Rocha & Company, PC

*Gaithersburg, Maryland
November 15, 2021*

THE MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION
BALANCE SHEET

As of and For The Years Ended September 30, 2021 and 2020

		2021	2020
Assets:			
Intragovernmental:			
Fund Balance With Treasury	(Note 2)	\$ 30,672,542.17	\$ 9,114,934.77
Investments	(Note 3)	34,633,333.20	55,996,584.71
Accounts Receivable	(Note 4)	184,214.05	72,292.90
Advances and Prepayments	(Note 6)	<u>1,445,009.38</u>	<u>2,105,821.92</u>
Total Intragovernmental		66,935,098.80	67,289,634.30
Cash, Foreign Currency and Other Monetary Assets		170,908.36	111,042.96
Accounts Receivable, net	(Note 4)	18,785.73	65,202.91
General Property, Plant and Equipment	(Note 5)	<u>48,539.08</u>	<u>10,309.44</u>
Total other than intra-governmental/with the public		238,233.17	186,555.31
Total Assets		<u>\$ 67,173,331.97</u>	<u>\$ 67,476,189.61</u>
Liabilities:	(Note 7)		
Intragovernmental:			
Accounts Payable		\$ 107,803.82	\$ 32,041.70
Advances from others and deferred revenue		606,675.76	1,323,577.01
Other	(Note 8)	<u>11,692.86</u>	<u>9,649.61</u>
Total Intragovernmental		726,172.44	1,365,268.32
Accounts Payable		597,294.87	583,056.33
Federal Employees and Veterans Benefits		292,916.84	144,887.10
Other Liabilities With the Public	(Note 8)	<u>160,421.60</u>	<u>242,521.94</u>
Total other than intragovernmental/with the public		1,050,633.31	970,465.37
Total Liabilities		<u>\$ 1,776,805.75</u>	<u>\$ 2,335,733.69</u>
Net Position:			
Unexpended Appropriations - All Other Funds		1,688,679.27	2,960,752.78
(Consolidated Totals)			
Cumulative Results of Operations - All Other			
Funds (Consolidated Totals)		<u>63,707,846.95</u>	<u>62,179,703.14</u>
Total Net Position - All Other Funds		65,396,526.22	65,140,455.92
(Consolidated Totals)			
Total Net Position		<u>65,396,526.22</u>	<u>65,140,455.92</u>
Total Liabilities and Net Position		<u>\$ 67,173,331.97</u>	<u>\$ 67,476,189.61</u>

The accompanying notes are an integral part of these statements.

THE MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION
STATEMENT OF NET COST
As of and For The Years Ended September 30, 2021 and 2020

	2021	2020
Program Costs:		
Trust: Strategic Goal 1		
Gross Costs	\$ 2,820,315.94	\$ 2,740,185.59
Less: Earned Revenue	-	3,062.17
Net Program Costs	\$ 2,820,315.94	\$ 2,737,123.42
Institute: Strategic Goal 2		
Gross Costs	\$ 6,199,906.41	\$ 5,832,209.11
Less: Earned Revenue	2,406,409.10	2,579,307.08
Net Program Costs	3,793,497.31	3,252,902.03
Net Cost of Operations (Note 9)	\$ 6,613,813.25	\$ 5,990,025.45

The accompanying notes are an integral part of these statements.

THE MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

STATEMENT OF CHANGES IN NET POSITION
As of and For The Years Ended September 30, 2021 and 2020

FY 2021 (CY)

	Funds From Dedicated Collections (Consolidated Totals)	All Other Funds (Consolidated Totals)	Eliminations	Consolidated Total
Unexpended Appropriations:				
Beginning Balances		\$ 2,960,752.78		\$ 2,960,752.78
Beginning balance, as adjusted		2,960,752.78		2,960,752.78
Financing Sources:				
Appropriations received		5,000,000.00		5,000,000.00
Appropriations used		(6,272,073.51)		(6,272,073.51)
Total Budgetary Financing Sources		(1,272,073.51)		(1,272,073.51)
Total Unexpended Appropriations		1,688,679.27		1,688,679.27
Cumulative Results from Operations				
Beginning Balances		62,179,703.14		62,179,703.14
Beginning balances, as adjusted		62,179,703.14		62,179,703.14
Appropriations Used		6,272,073.51		6,272,073.51
Nonexchange Revenue		(63,880.08)		(63,880.08)
Transfers-in/out without reimbursement (+/-)		1,712,690.00		1,712,690.00
Other Financing Sources (Nonexchange):				
Imputed Financing		221,073.63		221,073.63
Total Financing Sources		8,141,957.06		8,141,957.06
Net Cost of Operations (+/-)		6,613,813.25		6,613,813.25
Net Change		1,528,143.81		1,528,143.81
Cumulative Results of Operations		63,707,846.95		63,707,846.95
Net Position		\$ 65,396,526.22		\$ 65,396,526.22

The accompanying notes are an integral part of these statements.

THE MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

STATEMENT OF CHANGES IN NET POSITION
As of and For The Years Ended September 30, 2021 and 2020

FY 2020 (PY)

	Funds From Dedicated Collections (Consolidated Totals)	All Other Funds (Consolidated Totals)	Eliminations	Consolidated Total
Unexpended Appropriations:				
Beginning Balances		\$ 3,379,925.06		\$ 3,379,925.06
Beginning balance, as adjusted		3,379,925.06		3,379,925.06
Financing Sources:				
Appropriations received		5,000,000.00		5,000,000.00
Appropriations used		(5,419,172.28)		(5,419,172.28)
Total Budgetary Financing Sources		(419,172.28)		(419,172.28)
Total Unexpended Appropriations		2,960,752.78		2,960,752.78
Cumulative Results from Operations				
Beginning Balances		60,530,844.22		60,530,844.22
Beginning balances, as adjusted		60,530,844.22		60,530,844.22
Appropriations Used		5,419,172.28		5,419,172.28
Nonexchange Revenue		2,030,845.97		2,030,845.97
Imputed Financing		188,866.12		188,866.12
Total Financing Sources		7,638,884.37		7,638,884.37
Net Cost of Operations (+/-)		5,990,025.45		5,990,025.45
Net Change		1,648,858.92		1,648,858.92
Cumulative Results of Operations		62,179,703.14		62,179,703.14
Net Position		\$ 65,140,455.92		\$ 65,140,455.92

The accompanying notes are an integral part of these statements.

THE MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION
STATEMENT OF BUDGETARY RESOURCES

As of and For The Years Ended September 30, 2021 and 2020

	2021 Budgetary	2020 Budgetary
Budgetary resources:		
Unobligated balance from prior year budget authority, net (discretionary and mandatory)	\$ 11,670,436.42	\$ 9,288,132.93
Appropriations (discretionary and mandatory)	7,531,891.78	7,721,331.73
Spending authority from offsetting collections (discretionary and mandatory)	1,674,989.39	3,921,136.29
Total budgetary resources	<u>\$ 20,877,327.59</u>	<u>\$ 20,930,601.05</u>
Status of budgetary resources:		
New obligations and upward adjustments (total)	(Note 10) \$ 10,669,168.83	\$ 10,182,226.96
Unobligated balance, end of year:		
Apportioned, unexpired account	9,453,633.22	8,873,819.69
Unapportioned, unexpired accounts	754,525.54	1,874,554.40
Unexpired unobligated balance, end of year	<u>10,208,158.76</u>	<u>10,748,374.09</u>
Unobligated balance, end of year (total)	10,208,158.76	10,748,374.09
Total budgetary resources	<u>\$ 20,877,327.59</u>	<u>\$ 20,930,601.05</u>
Outlay, net:		
Outlays, net (total) (discretionary and mandatory)	\$ 8,229,034.13	\$ 6,877,483.29
Distributed offsetting receipts (-)	(1,800,000.00)	(1,800,000.00)
Agency outlays, net (discretionary and mandatory)	<u>\$ 6,429,034.13</u>	<u>\$ 5,077,483.29</u>

The accompanying notes are an integral part of these statements.

Note 1 – Significant Accounting Policies

Reporting Entity

The financial reporting entity consists of the Morris K. Udall and Stewart L. Udall Foundation and the John S. McCain National Center for Environmental Conflict Resolution (National Center) which collectively are referred to as the Morris K. Udall and Stewart L. Udall Foundation.

The Morris K. Udall and Stewart L. Udall Foundation (the Foundation) was established by the U.S. Congress in 1992 as The Morris K. Udall Foundation and is an executive branch agency. During fiscal year 2009-10 the name was changed to The Morris K. Udall and Stewart L. Udall Foundation. The President of the United States appoints its board of trustees with the advice and consent of the U.S. Senate. The Foundation is committed to educating a new generation of Americans to preserve and protect their national heritage through studies in the environment, Native American health and tribal policy, and effective public policy conflict resolution.

The National Center was established as the U.S. Institute for Environmental Conflict Resolution (the Institute) by the 1998 Environmental Policy and Conflict Resolution Act to assist parties in resolving environmental conflicts around the country that involve federal agencies or interests. The Institute was established as part of the Foundation to provide a neutral place inside the federal government, but “outside the Beltway” where public and private interests can reach common ground. The name was officially changed to honor the late Senator John McCain by amendment of the enabling legislation in FY 2020.

Basis of Presentation

The financial statements of the Udall Foundation have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and the form and content requirements specified by the Office of Management and Budget’s (OMB) Circular No. A-136, revised. U. S. GAAP for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), which has been designated as the official accounting standards-setting body for the U. S. Federal Government by the American Institute of Certified Public Accountants (AICPA).

The Udall Foundation uses both the accrual basis and budgetary basis of accounting to record transactions. Under the accrual basis, revenues are recognized when earned and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. These financial statements were prepared following accrual basis accounting. The Combined Statements of Budgetary Resources provide information about how budgetary resources were made available as well as their status at the end of the period. Recognition and measurement of budgetary information reported on this statement is based on budget terminology definition and guidance in OMB Circular No. A-11, *Preparation, Submission and Execution of the Budget*, August 2021.

Annual Appropriations

Annual appropriations for the years ended September 30 are as follows:

	<u>2021</u>	<u>2020</u>
Morris K. Udall Scholarship and Excellence in National Environmental Policy Trust Fund	\$ 1,800,000.00	\$ 1,800,000.00
Environmental Dispute Resolution Fund	\$ 3,200,000.00	\$ 3,200,000.00

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make a number of estimates and assumptions. These estimates affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

Fund Balance with the U.S. Treasury

The Udall Foundation's cash receipts and disbursements are processed by the U.S. Treasury. No cash balances are maintained outside the U.S. Treasury.

Accounts and Interest Receivables

Accounts receivable, including interest receivable, consists of amounts owed to the Udall Foundation by other Federal agencies and the public. These balances are presented net of any direct write-offs made.

Investments

Investments consist only of U.S. Government securities and are carried at historical cost in the accompanying financial statements. The unamortized premium (discount) is amortized using the interest yield method as required by the Treasury Financial Manual, Volume 1, Bulletin No. 2007-03.

General Property and Equipment

Property and equipment purchases are valued at cost and are capitalized when the cost is \$2,500 or more with a useful life of more than two years. Depreciation is calculated on a straight-line basis over the estimated useful lives. The estimated useful lives are as follows: Furniture & Fixtures – seven years, Computer equipment – five years and Telephone System – ten years.

Liabilities

Liabilities are recognized for amount of probable future outflows or other sacrifices of resources as a result of past transactions or events. Since the Udall Foundation is a component of the U.S. Government, a sovereign entity, its liabilities cannot be liquidated without legislation that provides resources to do so. Payment of all liabilities other than contracts can be abrogated by the sovereign entity.

Unfunded liabilities are incurred when funding has not yet been made available through Congressional appropriations or current earnings. The Udall Foundation recognizes such liabilities for employee annual leave earned but not taken and amounts billed by the Department of Labor (DOL) for the worker's compensation benefits. In accordance with Public Law and existing Federal accounting standards, a liability is not recorded for any future payment made on behalf of current workers contributing to the Medicare Hospital Insurance Trust Fund.

Revenues and Other Financing Sources

The Udall Foundation has the Morris K. Udall Scholarship and Excellence in National Environmental Policy Trust Fund (Trust Fund), where the primary financing source consists of interest revenue from investments. The activities of the National Center are supported by annual appropriations to the Environmental Dispute Resolution Fund (EDRF) and fees charged for services. Other financing sources for the Udall Foundation consist of imputed financing sources which are costs financed by other Federal entities on behalf of the Udall Foundation, as required by Statement of Federal Financial Accounting Standard (SFFAS) No. 5, *Accounting for Liabilities of the Federal Government*. Solicitation and administration of grants, gifts, and donations for the work of the Udall Foundation programs are expressly permitted by an amendment to the enabling legislation passed by Congress in FY 2020.

Financing sources are provided through Congressional appropriations on a no-year basis, or through reimbursable agreements. No-year or "X-year" appropriations are available for obligations until the purpose for which they are provided is carried out and, therefore, for an indefinite period. Reimbursable service agreements generally recognize revenues when goods are delivered, or services rendered between the Udall Foundation and other Federal agencies and the public. In addition, other financing sources are provided in the form of gifts from the public, interest on investments, and miscellaneous sales. All of these financing sources may be used to finance operating expenses and for capital expenditures, as specified by law.

Trust Fund

The education programs of the Udall Foundation were established by Public Law 102-259, codified at 20 U.S.C.2601 and following.

The Udall Foundation enabling legislation specifically authorizes scholarships, fellowships, internships, and grants in the areas of the environment and Native American health or tribal policy. The enabling legislation authorized \$40 million for a Trust Fund and directed that the Trust Fund be invested in Treasury obligations, with only the income from the Trust Fund available to operate the education programs. The Udall Foundation is also authorized to accept, hold, administer, and utilize grants, gifts, and donations. 20 U.S.C. 5608(a)(4).

The annual income from the Trust Fund is specifically allocated by the law, as follows: at least 50 percent for scholarships, internships, and fellowships; at least 20 percent for grants to the Udall Center for Studies in Public Policy at the University of Arizona (Udall Center); and a maximum of 17.5 percent for administrative costs. Parks in Focus and other education activities are funded from the remaining 12.5 percent of Trust Fund income. Since fiscal year 2001, set asides from appropriations have been made for the purposes of the Native Nations Institute (NNI), a program of the Udall Center, pursuant to Congressional authorization.

Through FY 2021, more than \$51.400 million in appropriations has been deposited in the Trust Fund. In addition to the Trust Fund corpus, \$17.150 million has been set-aside and paid as expense reimbursements for the purposes of NNI, pursuant to Congressional authorization. The set-aside of funds for reimbursements to NNI during fiscal year 2021 totaled \$1.000 million, of which the Udall Foundation retained \$0.075 million for expenses associated with the Native American Congressional Internship program that is comanaged with NNI.

In FY 2021, the Udall Foundation had three sources of income, donations, interest from investments and grants. All would be considered inflow of resources to the Government.

EDRF

The National Center was established as the U.S. Institute for Environmental Conflict Resolution by Congress through the Environmental Policy and Conflict Resolution Act of 1998 (Public Law 105-156). The name of the program was changed in FY 2020 with an amendment to the enabling legislation.

Congressional appropriations to support the work of the National Center are deposited into the EDRF. Through FY 2021, more than \$61.400 million in appropriations has been deposited in the EDRF. In fiscal year 1999, Congress also appropriated \$3.000 million as a capitalization fund for the National Center, from which the National Center had drawn for program development expenses.

Congress has authorized the National Center to accept and retain fees for conflict resolution services, in addition to its appropriations. Such fees are also deposited into the EDRF and all available balances are invested in Treasury obligations.

Of the \$2,406,409.10 being reported as fiscal year 2021 revenue for services provided, \$2,081,485.74 is from federal sources and is the result of Intragovernmental flows. The remaining \$324,923.36 is from non-federal sources and should be considered inflows or resources to the Government.

Annual Leave

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. Each year, the balance in the accrual annual leave account is adjusted to reflect current pay rates. To the extent that current or prior year funding is not available to cover annual leave earned but not taken, funding will be obtained from future financing sources. Sick leave and other types of non-vested leave are expensed as taken. Unused sick leave will be used in the calculation of an employee's or survivor's annuity based on retirement with an immediate annuity or on a death in service. For employees covered by the Civil Service Retirement System (CSRS), credit toward the annuity computation will be based on the full sick leave balance at retirement or death. For employees covered by the Federal Employees Retirement System (FERS), credit toward the annuity computation will be based upon a percentage of the sick leave balance at retirement or death, depending on the date the entitlement to the annuity began-

- 50 percent in the case of an annuity entitlement based on a separation from service from October 28, 2009, through December 31, 2013; and
- 100 percent in the case of an annuity entitlement based on a separation from service occurring on or after January 1, 2014.

Retirement Plans

All of the Foundation's employees participate in one of two retirement programs, either the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS). Under CSRS, the Foundation contributes an amount equal to seven percent of the employees' basic pay to the plan. Under FERS, the Foundation contributes the employer's matching share for Social Security and an amount equal to one percent of employee's pay to the Thrift Savings Plan. The Foundation will also match an employee's savings plan contribution up to an additional four percent of pay. OPM is responsible for reporting on FERS plan assets, accumulated plan benefits, and unfunded liabilities, if any, applicable to federal civilian employees.

The FASAB's SFFAS Number 5, *Accounting for Liabilities of the Federal Government*, requires that employing agencies recognize the full cost of pensions, health, and life insurance benefits, during their employee's active years of service. OPM, as the administrator of the FERS plan, the Federal Employee's Health Benefits Program, and the Federal Employee's Group Life Insurance Program must provide the "cost factors" that adjust the agency contribution rate to the full cost for the applicable benefit programs. Accordingly, no liability is reflected on the Foundation's balance sheet, and an imputed cost is reflected in its operating statements.

Obligations Related To Canceled Appropriations

Payments may be required of up to one percent of current year appropriations for valid obligations incurred against prior year appropriations that have been canceled. The Foundation had no canceled appropriations as of September 30, 2020 and 2019.

Contingencies

A contingency is an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss to the Udall Foundation. The uncertainty will ultimately be resolved when one or more future events occur or fail to occur. With the exception of pending, threatened, or potential litigation, a contingent liability is recognized when a past transaction or event has occurred, a future outflow or other sacrifice of resources is more likely than not, and the related future outflow or sacrifice of resources is measurable. For pending, threatened, or potential litigation, a liability is recognized when a past transaction or event has occurred, a future outflow or other sacrifice of resources is likely, and the related future outflow or sacrifice of resources is measurable.

Note 2 – Fund Balance With Treasury

All the Foundation's fund balance with treasury comes from investment interest revenue, appropriations, fees charged for services and donations. The Trust Fund appropriation is unavailable to the Foundation for general use and can be used only for investments.

	2021	2020
A. Fund Balance with Treasury		
Trust Fund	\$ 22,903,308.29	\$ 4,104,273.01
Institute	7,769,233.88	5,010,661.76
Total	<u>\$ 30,672,542.17</u>	<u>\$ 9,114,934.77</u>
B. Status of Fund Balance with Treasury		
1) Unobligated Balance		
a) Available	\$ 9,453,633.22	\$ 8,971,887.65
b) Unavailable	756,793.54	1,874,554.40
2) Obligated Balance not yet Disbursed	2,195,567.14	2,182,621.20
3) Non-Budgetary FBWT	18,266,548.27	(3,914,128.48)
Total	<u>\$ 30,672,542.17</u>	<u>\$ 9,114,934.77</u>

Note 3 – Investments

As of September 30, 2021, investments were composed of the following:

	Cost	Amortization Method	Amortized Premium (Discount)	Interest Receivable	Investments, Net	Market Value Disclosure
Intragovernmental Securities:						
Market Based Notes and Bonds	33,661,360.73	Interest-Yield	683,602.62	288,369.85	34,633,333.20	43,591,197.18

As of September 30, 2020, investments were composed of the following:

	Cost	Amortization Method	Amortized Premium (Discount)	Interest Receivable	Investments, Net	Market Value Disclosure
Intragovernmental Securities:						
Market Based Notes and Bonds	54,843,579.48	Interest-Yield	752,081.03	400,924.20	55,996,584.71	69,284,487.47

Note 4 – Accounts Receivable

Accounts Receivable is represented by Accounts Receivable – Associate Claims and Accounts Receivable – Other, which is where the National Center has billed for services provided. The direct write-off method is used for uncollectible receivables.

Accounts Receivable	<u>2021</u>	<u>2020</u>
Associate Claims:		
Non-federal		
Other:		
Federal	184,214.05	72,292.90
Non-federal	18,785.73	65,202.91
Total Receivables	<u>\$ 202,999.78</u>	<u>\$ 137,495.81</u>

Note 5- General Property, Plant and Equipment, Net

As of September 30, 2021, and September 30, 2020 general property, plant and equipment were comprised of the following:

<u>2021</u>	<u>Furniture & Fixtures</u>	<u>Computers</u>	<u>Telephone Systems</u>	<u>Operating Equipment</u>	<u>Assets Under Capital Lease</u>	<u>Total</u>
Cost	109,615.58	82,244.89	21,685.00	9,954.87		223,500.34
Accum. Depr.	(109,614.35)	(33,707.04)	(21,685.00)	(9,954.87)		(174,961.26)
Net Book Value	<u>1.23</u>	<u>48,537.85</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,539.08</u>

<u>2020</u>	<u>Furniture & Fixtures</u>	<u>Computers</u>	<u>Telephone Systems</u>	<u>Operating Equipment</u>	<u>Assets Under Capital Lease</u>	<u>Total</u>
Cost	109,615.58	38,722.37	21,685.00	9,954.87		179,977.82
Accum. Depr.	(109,614.35)	(30,526.48)	(21,685.00)	(7,842.55)		(169,668.38)
Net Book Value	<u>1.23</u>	<u>8,195.89</u>	<u>-</u>	<u>2,112.32</u>	<u>-</u>	<u>10,309.44</u>

Note 6 – Advances and Prepayments

Advances and Prepayments are entirely comprised of funds that have been deposited with the Department of Interior Business Center (IBC). IBC currently performs certain contracting functions for the Udall Foundation but is being phased out in favor of an in-house contracting program transitioning in FY21 and expected to be fully operational in FY 2022. According to procurement regulations, IBC must hold the full amount of the contract along with their contracting fee before they can solicit the contract for the Udall Foundation.

Note 7 – Liabilities Not Covered by Budgetary Resources

Liabilities of the Udall Foundation are classified as liabilities covered or not covered by budgetary resources. As of September 30, 2021, the Udall Foundation showed liabilities covered by budgetary resources of \$1,020,685.00 and liabilities not covered by budgetary resources of \$286,240.26. As of September 30, 2020, the Udall Foundation showed liabilities covered by budgetary resources of \$769,634.74 and liabilities not covered by budgetary resources of \$242,521.94

	<u>2021</u>	<u>2020</u>
Intragovernmental		
Accounts Payable	68,438.73	
Employee Contributions & Payroll Taxes	51,057.95	41,691.31
Liability for Advances and Prepayments	<u>606,675.76</u>	<u>1,323,577.01</u>
Total Intragovernmental	<u>726,172.44</u>	<u>1,365,268.32</u>
With the Public		
Accounts Payable	597,294.87	583,056.33
Accrued Funded Payroll & Leave	160,011.60	138,796.32
Unfunded Leave	285,830.26	242,111.94
Employee Contributions & Payroll Taxes	7,086.58	6,090.78
Other Liabilities	<u>410.00</u>	<u>410.00</u>
Total With the Public	<u>1,050,633.31</u>	<u>970,465.37</u>
Total Liabilities	<u><u>1,776,805.75</u></u>	<u><u>2,335,733.69</u></u>
Total liabilities not covered by budgetary resources	286,240.26	242,521.94
Total liabilities covered by budgetary resources	<u>1,490,565.49</u>	<u>2,093,211.75</u>
Total Liabilities	<u><u>1,776,805.75</u></u>	<u><u>2,335,733.69</u></u>

Note 8 – Other Liabilities

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

	2021		
	Non-Current	Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes	-	51,057.95	51,057.95
Liability for Advances and Prepayments	-	606,675.76	606,675.76
Total Intragovernmental	-	657,733.71	657,733.71
Liabilities with the Public			
Employer Contributions and Payroll Taxes	-	7,086.58	7,086.58
Other Liabilities Without Related Budgetary			
Obligations	-	410.00	410.00
Total Liabilities with the Public	-	7,496.58	7,496.58
Unfunded Leave	285,830.26	-	285,830.26
Accrued Funded Payroll & Leave	-	160,011.60	160,011.60
Total Other Liabilities	285,830.26	825,241.89	1,111,072.15

	2020		
	Non-Current	Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes	-	41,691.31	41,691.31
Liability for Advances and Prepayments	-	1,323,577.01	1,323,577.01
Total Intragovernmental	-	1,365,268.32	1,365,268.32
Liabilities with the Public			
Employer Contributions and Payroll Taxes	-	6,090.78	6,090.78
Other Liabilities Without Related Budgetary			
Obligations	-	410.00	410.00
Total Liabilities with the Public	-	6,500.78	6,500.78
Unfunded Leave	242,111.94	-	242,111.94
Accrued Funded Payroll & Leave	-	138,796.32	138,796.32
Total Other Liabilities	242,111.94	1,510,565.42	1,752,677.36

Note 9 – Costs and Exchange Revenue

Intragovernmental costs are those related to goods/services purchased from a federal entity.

	Total 2021	Total 2020
Program A		
Intragovernmental costs	\$ 2,969,541.24	\$ 2,923,140.34
Public costs	6,050,681.11	5,649,254.36
Total Program A costs	\$ 9,020,222.35	\$ 8,572,394.70
Intragovernmental earned revenue	2,081,485.74	2,179,510.11
Public earned revenue	324,923.36	402,859.14
Total earned revenue	\$ 2,406,409.10	\$ 2,582,369.25
Total Program A	\$ 6,613,813.25	\$ 5,990,025.45

Note 10 – Apportionment Categories of Obligations Incurred

The Foundation is subject to apportionment; therefore, all obligations incurred for the Trust and Foundation are category B, which is the amount of direct obligations incurred against amounts apportioned under category B on the latest SF 132.

	Total 2021	Total 2020
Direct		
Category B	10,669,168.83	10,182,226.96
Total Obligations	10,669,168.83	10,182,226.96

Note 11 – Undelivered Orders at the End of the Period

The amount of Unpaid Obligated Balance, Net, End of Period includes obligations relating to Undelivered Orders (goods and services contracted for but not yet received at the end of the year) and Accounts Payable (amounts owed at the end of the year for goods and services received).

	Unpaid Undelivered Orders	Paid Undelivered Orders	Total Undelivered Orders
2021	\$ 1,495,891.46	\$ 1,445,009.38	\$ 2,940,900.84
2020	\$ 1,583,347.32	\$ 2,105,821.92	\$ 3,689,169.24

Note 12 – Leases

The Foundation maintains leased office space in Tucson under an operating lease expiring in Fiscal Year 2023. The Tucson office lease may be renewed under a five-year option until 2028. The District of Columbia lease was renewed in FY 2018 and expires in FY 2021 and was not renewed. The Foundation subleased an office in District of Columbia with the Arizona Board of Regents for and on behalf of the University of Arizona. The period commenced on June 1, 2021, under a five-year option, expiring in FY 2026.

Future total lease payments are summarized as follows:

FY 2022	\$	356,386
FY 2023	\$	126,444
FY 2024	\$	49,902
FY 2025	\$	50,059
FY 2026	\$	33,443
Total		<u>616,234</u>

Note 13 – Explanation of Differences between the SBR and the Budget of the US Government

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

Balances reported in the FY 2020 SBR and the related Budget reflected the following:

FY2020	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Statement of Budgetary Resources	\$ 20,930,601.05	\$ 10,182,226.96	\$ -	\$ 6,877,483.29
<i>Budget of the U.S. Government</i>	16,000,000.00	9,000,000.00	\$ -	5,000,000.00
Difference	<u>\$ 4,930,601.05</u>	<u>\$ 1,182,226.96</u>	<u>\$ -</u>	<u>\$ 1,877,483.29</u>

The difference between the SBR and the Budget for budgetary resources, obligations incurred, and net outlays are primarily due to the Budget rounding to the nearest millionth. A portion of the difference in the budgetary resources is due to expired unobligated balances being reported in the SBR but not in the Budget. Statement of Federal Financial Accounting Standards No. 7,

Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting calls for explanations of material differences between budgetary resources available, the status of those resources, and outlays as presented in the SBR to the related actual balances published in the Budget. However, the Budget that will include fiscal year 2020 actual budgetary execution information has not yet been published. Accordingly, information required for such disclosures is not available at the time of preparation of these financial statements. There were no material differences between the Udall Foundation's fiscal year 2020 SBR and the related Budget.

Note 14 – Reconciliation of Net Cost of Operations to Outlays

Udall has reconciled its budgetary obligations and non-budgetary resources available to its net cost of operations.

	Intragovernmental	With the Public	Total
Net Operating Cost (SNC)	888,055.25	\$5,725,758	6,613,813.25

Components of Net Operating Cost Not Part of the Budgetary Outlays

Property, plant, and equipment depreciation		(5,292.88)	(5,292.88)
Other	-	145,758.46	145,758.46
		-	
Increase/(Decrease) in Assets not affecting Budget Outlays:			
Accounts receivable	13,853.19	(59,392.18)	(45,538.99)
Other assets	(524,017.27)	-	(524,017.27)
(Increase)/Decrease in Liabilities not affecting Budget Outlays:			
Accounts payable	716,901.25	(219,472.54)	497,428.71
Salaries and benefits	(9,366.64)	(22,211.08)	(31,577.72)
Other liabilities (Unfunded leave, unfunded FECA, actuarial FECA)	-	(43,718.32)	(43,718.32)
Other financing sources			
Federal employee retirement benefit costs	(221,073.63)		(221,073.63)
Total Components of Net Operating Cost Not Part of the Budget Outlays.	(23,703.10)	(204,328.54)	(228,031.64)

Components of the Budget Outlays That Are Not Part of Net Operating Cost

Acquisition of capital assets	-	43,522.52	43,522.52
Total Components of the Budgetary Outlays That Are Not Part of Net Operating Cost.	-	43,522.52	43,522.52
Net Outlays (Calculated Total)	6,590,110.15	(160,806.02)	6,429,304.13

Related Amounts on the Statement of Budgetary Resources

Outlays, net (SBR Line 4190)		8,229,034.13
Distributed offsetting receipts (SBR Line 4200)		(1,800,000.00)
Agency Outlays, Net (SBR Line 4210)		6,429,034.13

Note 15 – Commitments and Contingencies

The Foundation is not aware of any commitments or contingencies which will have a material adverse effect on the Foundation's financial statements.

Note 16 – Subsequent Events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through November 15, 2021 which is the date the financial statements were available to be issued.

Appendix C. FY 2022-2026 Draft Performance Goal Annual Targets

Strategic Goal 1: Environmental Dispute Resolution Fund (EDRF) Program — the John S. McCain III National Center for Environmental Conflict Resolution (National Center)

Strategic Goal 1: Strengthen the appreciation, stewardship, and collaborative processes for governance of the environment, public lands, and natural resources.

Strategic Objective 1.2: Provide services and information resources to enhance collaboration and resolve environmental, public lands, and natural resources issues, conflicts, and disputes among governmental and nongovernmental stakeholders.

Performance Goal 1.2.1: Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building.	Annual Target
Measure 1: Number of trainings provided.	9
Measure 2: Percent of ECCR training participants who report what they take away from the training will have a very positive impact on their effectiveness in the future.	87%

Performance Goal 1.2.2: Provide case consultation services and resources to increase the use of environmental collaboration and conflict resolution involving Federal agencies and affected stakeholders.	Annual Target
Measure 1: Number of case consultations.	30
Measure 2: Number of initiatives that support or promote the increased use of ECCR by Federal agencies and affected stakeholders.	3

Performance Goal 1.2.3: Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources issues, conflicts, and disputes involving Federal agencies and affected stakeholders.	Annual Target
Measure 1: Number of assessments, facilitations, mediations, and other ECCR processes.	30
Measure 2: Percentage of respondents who report that the National Center provided services that supported progress toward prevention or resolution of environmental issues, conflicts, and disputes.	85%

Strategic Goal 2: Environmental Dispute Resolution Fund (EDRF) Program — the John S. McCain III National Center for Environmental Conflict Resolution (National Center)

Strategic Goal 2: Strengthen Native Nations to facilitate their self-determination, governance, and human capital goals.

Strategic Objective 2.3: Provide information resources, assist to build capacity, and deliver services to support the resolution of environmental, environmental public health, public lands, cultural resources, and natural resources issues, conflicts, and disputes that concern Native Nations.

Performance Goal 2.3.1: Provide assessment, mediation, facilitation, and related services on issues, conflicts, and disputes that concern Native Nations.	Annual Target
Measure 1: Number of assessments, facilitations, mediations, and other ECCR processes that involve Native Nations or Tribal issues.	15

Performance Goal 2.3.2: Develop communities of practice and provide training to build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations.	Annual Target
Measure 1: Number of trainings, presentations, webinars, facilitated forums, and other initiatives that build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations.	3

Strategic Goal 1: Trust Fund Programs — Education and Udall Center

Strategic Goal 1: Strengthen the appreciation, stewardship, and collaborative processes for governance of the environment, public lands, and natural resources.

Strategic Objective 1.1: Provide organizational assistance and information resources to build capacity for collaborative decision-making and public participation related to environmental conflicts and natural resources issues involving Federal agencies and related interests.

Performance Goal 1.1.1: Convene and facilitate an annual meeting of experts and promote dialogues on environmental, natural resources, and public lands issues.	Annual Target
Measure 1: Number of meetings of experts on environmental, natural resources, and public lands issues.	1
Measure 2: Number of dialogues on environmental, natural resources, and public lands issues.	1

Performance Goal 1.1.2: Conduct research that informs environmental policy and natural resources management and provide broad dissemination including of archival material.	Annual Target
Measure 1: Number of environmental policy presentations or briefings.	40
Measure 2: Number of collaborating agencies and institutions.	30
Measure 3: Number of environmental policy publications.	30

Strategic Objective 1.3: Provide educational opportunities and programs to promote understanding and appreciation of the environment and natural resources.

Performance Goal 1.3.1: Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment.	Annual Target
Measure 1: Number of Scholarships.	38
Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation.	96%

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of supporting opportunities for youth to learn about and experience the Nation's parks and wilderness and other outdoor areas.	Annual Target
Measure 1: Number of individuals reached through direct Parks in Focus® programs and trainings.	250
Measure 2: Number of hours of direct Parks in Focus® programming and training services provided.	250
Measure 3: Percent of participants who report they received a quality educational experience during Parks in Focus® activities and trainings.	90%

Strategic Goal 2: Trust Fund Programs — Education and NNI

Strategic Goal 2: Strengthen Native Nations to facilitate their self-determination, governance, and human capital goals.

Strategic Objective 2.1: Provide research, education, and services to Native Nations and non-Native entities or individuals who engage with Native Nations.

Performance Goal 2.1.1: Provide Native Nations and others with education, resources, and services for leadership and governance that will enable Native Nations to achieve their strategic goals.	Annual Target
Measure 1: Number of Tribes served.	50
Measure 2: Number of participants who complete NNI educational seminars and courses.	75
Measure 3: Number of visitors to the Indigenous Governance Database website.	20,000

Performance Goal 2.1.2: Provide policy analysis and research to support Native Nations.	Annual Target
Measure 1: Number of Indigenous policy publications and briefings.	10
Measure 2: Number of presentations.	25
Measure 3: Number of collaborating agencies and institutions.	25

Strategic Objective 2.2: Provide educational opportunities and programs to Native Nations in the areas of Tribal public policy or health care.

Performance Goal 2.2.1: Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy or health care.	Annual Target
Measure 1: Number of Scholarships.	17
Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation.	96%

Performance Goal 2.2.2: Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy or health care.	Annual Target
Measure 1: Number of Internships.	12
Measure 2: Percent of recipients who report they received a quality educational experience through the Native American Congressional Internship Program.	92%

Performance Goal 2.2.3: Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care, including law and medicine.	Annual Target
Measure 1: Number of Fellowships.	1
Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation.	100%

Appendix D. Strategic Plan Crosswalk

Crosswalk Comparing Udall Foundation Strategic Objectives, Performance Goals, and Measures prior to FY 2023 to Strategic Objectives, Performance Goals, and Measures for the 2022-2026 Strategic Plan

This crosswalk shows revisions to Strategic Objectives, Performance Goals, and Measures for Strategic Goals 1 and 2 for the Udall Foundation's 2022-2026 Strategic Plan and provides the rationale for these revisions.

The Udall Foundation's enabling legislation serves as the basis for the revisions to Strategic Goals 1 and 2. These revisions 1) better reflect the enabling legislation language that was amended by Congress on December 20, 2019; 2) facilitate increased program impact using available resources; and 3) improve assessment and streamline reporting of program performance. The Udall Foundation will begin reporting on its 2022-2026 Strategic Objectives, Performance Goals, and Measures in FY 2023.

Strategic Goal 1

Strengthen the appreciation, stewardship, and collaborative processes for governance of the environment, public lands, and natural resources

Strategic Objectives

1.1

Provide organizational assistance and information resources to build capacity for collaborative decision-making and public participation related to environmental conflicts and natural resources issues involving Federal agencies and related interests

1.2

Provide services and information resources to enhance collaboration and resolve environmental, public lands, and natural resources issues, conflicts, and disputes among governmental and nongovernmental stakeholders

1.3

Provide educational opportunities and programs to promote understanding and appreciation of the environment and natural resources

Performance Goals

1.1.1

Convene and facilitate an annual meeting of experts and promote dialogues on environmental, natural resources, and public lands issues

1.1.2

Conduct research that informs environmental policy and natural resources management and provide broad dissemination including of archival material

1.2.1

Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building

1.2.2

Provide case consultation services and resources to increase the use of environmental collaboration and conflict resolution involving Federal agencies and affected stakeholders

1.2.3

Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources issues, conflicts, and disputes involving Federal agencies and affected stakeholders

1.3.1

Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment

1.3.2

Provide educational programs, training, and resources with the purpose of supporting opportunities for youth to learn about and experience the Nation's parks and wilderness and other outdoor areas

Strategic Goal 1 Strategic Objectives Prior to FY 2023 Compared to Strategic Goal 1 Strategic Objectives for 2022-2026

<p>2018-2022 Strategic Objective 1.1</p> <p>Provide organizational assistance and information resources to build capacity for collaborative decision-making and public participation related to environmental conflicts and natural resources issues involving Federal agencies and interests.</p>	<p>2022-2026 Strategic Objective 1.1 (in effect as of FY 2023)</p> <p>Provide organizational assistance and information resources to build capacity for collaborative decision-making and public participation related to environmental conflicts and natural resources issues involving Federal agencies and related interests.</p> <p>Rationale for Change: 2018-2022 Strategic Objective 1.1 encompassed the work of two programs each funded by one of the Udall Foundation's Funds: the Trust Fund and the Environmental Dispute Resolution Fund. In order to provide more streamlined reporting, it was decided to revise this Strategic Objective and its Performance Goals to only reflect one program and one funding source: the Udall Center for Studies in Public Policy at The University of Arizona funded by a portion of the annual interest earnings on the Trust Fund. There was also a slight change to the text related to the word interests.</p>
<p>2018-2022 Strategic Objective 1.2</p> <p>Provide services and information resources to resolve environmental, public lands, and natural resources issues among governmental and nongovernmental stakeholders.</p>	<p>2022-2026 Strategic Objective 1.2 (in effect as of FY 2023)</p> <p>Provide services and information resources to enhance collaboration and resolve environmental, public lands, and natural resources issues, conflicts, and disputes among governmental and nongovernmental stakeholders.</p> <p>Rationale for Change: Strategic Objective text changed to reflect enabling legislation language. One 2018-2022 Strategic Objective 1.1 Performance Goal moved under Strategic Objective 1.2 so that programmatic Strategic Objectives and Performance Goals all reflect the work of one program and one funding source. (See Performance Goal comparison below.)</p>
<p>2018-2022 Strategic Objective 1.3</p> <p>Provide educational opportunities to promote understanding and appreciation of the environment and natural resources.</p>	<p>2022-2026 Strategic Objective 1.3 (in effect as of FY 2023)</p> <p>Provide educational opportunities and programs to promote understanding and appreciation of the environment and natural resources.</p> <p>Rationale for Change: This revision, and similar text in the Udall Foundation's new Strategic Objective 2.2, captures what the Education Programs offer.</p>

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Udall Foundation Trust Fund

Strategic Goal 1 Performance Goals & Measures Prior to FY 2023 Compared to Strategic Goal 1 Performance Goals & Measures for 2022-2026

<p>2018-2022 Performance Goal 1.1.1</p> <p>Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building.</p> <ul style="list-style-type: none"> Measure 1: # of trainings provided. Measure 2: % of ECCR training participants who report what they take away from the training will have a very positive impact on their effectiveness in the future. 	<p>2022-2026 Performance Goal 1.2.1 (in effect as of FY 2023)</p> <p>Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building.</p> <ul style="list-style-type: none"> Measure 1: Number of trainings provided. Measure 2: Percent of ECCR training participants who report what they take away from the training will have a very positive impact on their effectiveness in the future. <p>Rationale for Change: Performance Goal moved to Strategic Objective 1.2 so that Strategic Objectives and their Performance Goals all reflect the work of one program and one funding source. No change to Performance Goal text and Measures.</p>
<p>2018-2022 Performance Goal 1.1.2 (National Center)</p> <p>Convene and facilitate policy dialogues and forums, and host conferences to further awareness and use of environmental conflict resolution and collaboration.</p> <ul style="list-style-type: none"> Measure 1: # of initiatives. 	<p>2018-2022 Performance Goal 1.1.2 ECCR Work is Now Measure 2 under 2022-2026 Performance Goal 1.2.2 (in effect as of FY 2023)</p> <p>Rationale for Change: New Performance Goal 1.1.1 (below) comprises the Udall Center's work related to meetings and dialogues as the enabling legislation specifies that the Udall Center, rather than the National Center, shall provide for an annual meeting of experts and promote dialogues with visiting policymakers.</p>
	<p>2022-2026 New Performance Goal 1.1.1 (Udall Center) (in effect as of FY 2023)</p> <p>Convene and facilitate an annual meeting of experts and promote dialogues on environmental, natural resources, and public lands issues.</p> <ul style="list-style-type: none"> Measure 1: Number of meetings of experts on environmental, natural resources, and public lands issues. Measure 2: Number of dialogues on environmental, natural resources, and public lands issues. <p>Rationale for Change: New Performance Goal comprises the work of the Udall Center related to meetings and dialogues and is based on enabling legislation language. New Performance Goal's number is a result of moving 2018-2022 Performance Goal 1.1.1 to Strategic Objective 1.2.</p>

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Udall Foundation Trust Fund

2018-2022 Performance Goal 1.1.3	2022-2026 Performance Goal 1.1.2 (in effect as of FY 2023)
<p>Conduct research that informs environmental policy and natural resources management.</p> <ul style="list-style-type: none"> Measure 1: # of environmental policy presentations or briefings. Measure 2: # of collaborating agencies and institutions (not including internal institutions at University of Arizona). Measure 3: # of environmental policy publications. 	<p>Conduct research that informs environmental policy and natural resources management and provide broad dissemination including of archival material.</p> <ul style="list-style-type: none"> Measure 1: Number of environmental policy presentations or briefings. Measure 2: Number of collaborating agencies and institutions. Measure 3: Number of environmental policy publications. <p>Rationale for Change: Performance Goal number changed due to move of one Performance Goal to Strategic Objective 1.2. Performance Goal text revised to better reflect the Udall Center's work. Measure 2 revised for brevity.</p>

2018-2022 Performance Goal 1.2.1	2022-2026 Performance Goal 1.2.2 (in effect as of FY 2023)
<p>Provide case consultation services and mediator referrals to increase the use of environmental conflict resolution and collaboration involving Federal agencies and affected stakeholders.</p> <ul style="list-style-type: none"> Measure 1: # of case consultations. Measure 2: # of ECCR Roster searches. 	<p>Provide case consultation services and resources to increase the use of environmental collaboration and conflict resolution involving Federal agencies and affected stakeholders.</p> <ul style="list-style-type: none"> Measure 1: Number of case consultations Measure 2: Number of initiatives that support or promote the increased use of ECCR by Federal agencies and affected stakeholders. <p>Rationale for Change: Performance Goal number changed due to move of another Performance Goal to Strategic Objective 1.2. National Center is seeking to transfer management of the ECR Roster to an outside organization, so mentions of mediator referrals and Roster searches have been removed. Environmental collaboration and conflict resolution (ECCR), the commonly used term by Federal agencies, is now used above and also reflects use of collaboration in the Udall Foundation's enabling legislation. New Measure 2 comprises the National Center's ECCR work from 2018-2022 Performance Goal 1.1.2.</p>

<p>2018-2022 Performance Goal 1.2.2</p> <p>Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources conflicts involving Federal agencies and affected stakeholders.</p> <ul style="list-style-type: none"> Measure 1: # of assessments, facilitations, and mediations. Measure 2: % of assessments for which the majority of responding stakeholders strongly agree that the National Center helped them determine how best to proceed to resolve their conflict. Measure 3: % of mediations/facilitations for which the majority of responding stakeholders report full or partial agreement was reached or progress was made toward addressing the issues or resolving the conflict. 	<p>2022-2026 Performance Goal 1.2.3 (in effect as of FY 2023)</p> <p>Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources issues, conflicts, and disputes involving Federal agencies and affected stakeholders.</p> <ul style="list-style-type: none"> Measure 1: Number of assessments, facilitations, mediations, and other ECCR processes. Measure 2: Percentage of respondents who report that the National Center provided services that supported progress toward prevention or resolution of environmental issues, conflicts, and disputes. <p>Rationale for Change: Performance Goal number changed due to move of another Performance Goal to Strategic Objective 1.2. Performance Goal text revision is based on enabling legislation language. Measure 1 text has been expanded. A new Measure 2 has been added to replace 2018-2022 Measures 2 and 3. Respondents will include Federal and State agency employees and other stakeholders who complete an evaluation form after participating in an assessment, facilitation, mediation, or other ECCR process conducted by the National Center.</p>
<p>2018-2022 Performance Goal 1.3.1</p> <p>Award scholarships to outstanding undergraduate students who intend to pursue careers related to the environment.</p> <ul style="list-style-type: none"> Measure 1: # of Scholarships. Measure 2: % of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation. 	<p>2022-2026 Performance Goal 1.3.1 (in effect as of FY 2023)</p> <p>Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment.</p> <ul style="list-style-type: none"> Measure 1: Number of Scholarships. Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation. <p>Rationale for Change: No change to Performance Goal text or Measures.</p>

2018-2022 Performance Goal 1.3.2

Provide educational programs, training, and resources with the purpose of connecting youth to nature and public lands through photography and outdoor learning.

- Measure 1: # of youth reached through direct programs.
- Measure 2: # of individuals trained.
- Measure 3: # of hours of direct programming provided.
- Measure 4: # of hours of training services provided.
- Measure 5: % of youth participants who report they received a quality educational experience during Parks in Focus® activities.
- Measure 6: % of training participants who report they received a quality educational experience during Parks in Focus® training activities.

2022-2026 Performance Goal 1.3.2 (in effect as of FY 2023)

Provide educational programs, training, and resources with the purpose of supporting opportunities for youth to learn about and experience the Nation's parks and wilderness and other outdoor areas.

- Measure 1: Number of individuals reached through direct Parks in Focus® programs and trainings.
- Measure 2: Number of hours of direct Parks in Focus® programming and training services provided.
- Measure 3: Percent of participants who report they received a quality educational experience during Parks in Focus® activities and trainings.

Rationale for Change:

In accordance with the Udall Foundation's most recently amended enabling legislation, Parks in Focus® is now an authorized program activity of the Education Programs. For this reason, the Performance Goal text has been revised to reflect the enabling legislation language. This change also allows for future program flexibility to use different tools to achieve the Performance Goal. 2018-2022 Measures 1 and 2 have been combined into 2022-2026 Measure 1; 2018-2022 Measures 3 and 4 have been combined into 2022-2026 Measure 2; and 2018-2022 Measures 5 and 6 have been combined into 2022-2026 Measure 3 to streamline reporting of program performance.

Strategic Goal 2

Strengthen Native Nations to facilitate their self-determination, governance, and human capital goals

Strategic Objectives

2.1

Provide research, education, and services to Native Nations and non-Native entities or individuals who engage with Native Nations

2.2

Provide educational opportunities and programs to Native Nations in the areas of Tribal public policy or health care

2.3

Provide information resources, assist to build capacity, and deliver services to support the resolution of environmental, environmental public health, public lands, cultural resources, and natural resources issues, conflicts, and disputes that concern Native Nations

Performance Goals

2.1.1

Provide Native Nations and others with education, resources, and services for leadership and governance that will enable Native Nations to achieve their strategic goals

2.1.2

Provide policy analysis and research to support Native Nations

2.2.1

Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy or health care

2.2.2

Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy or health care

2.2.3

Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care, including law and medicine

2.3.1

Provide assessment, mediation, facilitation, and related services on issues, conflicts, and disputes that concern Native Nations

2.3.2

Develop communities of practice and provide training to build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations

Strategic Goal 2 Strategic Objectives Prior to FY 2023 Compared to Strategic Goal 2 Strategic Objectives for 2022-2026

<p>2018-2022 Strategic Objective 2.1</p> <p>Provide education and training to Native Nations and non-Native entities or individuals who engage with Native Nations.</p>	<p>2022-2026 Strategic Objective 2.1 (in effect as of FY 2023)</p> <p>Provide research, education, and services to Native Nations and non-Native entities or individuals who engage with Native Nations.</p> <p>Rationale for Change: 2018-2022 Strategic Objective 2.1 encompassed the work of two programs funded by the Udall Foundation Trust Fund. In order to provide more streamlined reporting, it was decided to revise this Strategic Objective and its Performance Goals to focus on the work of the Native Nations Institute for Leadership, Management, and Policy (NNI) at The University of Arizona, which is funded by a set-aside of a portion of the annual appropriation to the Trust Fund. The Strategic Objective 2.1 text has been revised to better reflect the scope of NNI's work. The work of the Education Programs is now found under new Strategic Objective 2.2. below.</p>
<p>2018-2022 Strategic Objective 2.1</p> <p>Provide education and training to Native Nations and non-Native entities or individuals who engage with Native Nations.</p>	<p>2022-2026 New Strategic Objective 2.2 (in effect as of FY 2023)</p> <p>Provide educational opportunities and programs to Native Nations in the areas of Tribal public policy or health care.</p> <p>Rationale for Change: 2018-2022 Strategic Objective 2.1 encompassed the work of two programs funded by the Udall Foundation Trust Fund. In order to provide more streamlined reporting, it was decided that each program should have its own Strategic Objective. This new Strategic Objective was created to focus on the work of the Education Programs.</p>
<p>2018-2022 Strategic Objective 2.2</p> <p>Provide information resources, assist to build capacity, and deliver services to support the resolution of environmental, environmental public health, public lands, cultural resources, and natural resources issues that concern Native Nations.</p>	<p>2022-2026 Strategic Objective 2.3 (in effect as of FY 2023)</p> <p>Provide information resources, assist to build capacity, and deliver services to support the resolution of environmental, environmental public health, public lands, cultural resources, and natural resources issues, conflicts, and disputes that concern Native Nations.</p> <p>Rationale for Change: Strategic Objective number changed due to addition of new Strategic Objective 2.2 above. Strategic Objective text revision is based on enabling legislation language.</p>

Strategic Goal 2 Performance Goals & Measures Prior to FY 2023 Compared to Strategic Goal 2 Performance Goals & Measures for 2022-2026

2018-2022 Performance Goal 2.1.1	2022-2026 Performance Goal 2.1.1 (in effect as of FY 2023)
<p>Provide Native Nations with information resources and tools for leadership and governance that will enable them to achieve their strategic goals.</p> <ul style="list-style-type: none"> ▪ Measure 1: % of respondents who report NNI is an important resource for them in carrying out their nation-building work. ▪ Measure 2: # of Rebuilding Native Nations distance-learning course modules completed. ▪ Measure 3: # of visitors to the Indigenous Governance Database website. 	<p>Provide Native Nations and others with education, resources, and services for leadership and governance that will enable Native Nations to achieve their strategic goals.</p> <ul style="list-style-type: none"> ▪ Measure 1: Number of Tribes served. ▪ Measure 2: Number of participants who complete NNI educational seminars and courses. ▪ Measure 3: Number of visitors to the Indigenous Governance Database website. <p>Rationale for Change: Strategic Objective 2.1 and its text has been revised to focus on the work of NNI. Those revisions prompted corresponding adjustments to this Performance Goal. 2018-2022 Measures 1 and 2 have been replaced by NNI in favor of new Measures to better capture the results of its work.</p>
2018-2022 Performance Goal 2.1.2	2022-2026 Performance Goal 2.1.2
<p>Provide policy analysis and research to support Native Nations.</p> <ul style="list-style-type: none"> ▪ Measure 1: # of NNI presentations or briefings. ▪ Measure 2: # of collaborating agencies and institutions (not including internal institutions at University of Arizona). ▪ Measure 3: # of NNI publications and/or case studies. (Revised FY 2015-2018 Measure 1.) 	<p>Provide policy analysis and research to support Native Nations.</p> <ul style="list-style-type: none"> ▪ Measure 1: Number of Indigenous policy publications and briefings. ▪ Measure 2: Number of presentations. ▪ Measure 3: Number of collaborating agencies and institutions. <p>Rationale for Change: No change to Performance Goal text. Measures 1 and 3 have been combined and revised by NNI to better capture the results of its work. 2018-2022 Measure 2 text has been revised for brevity and is now 2022-2026 Measure 3.</p>

<p>2018-2022 Performance Goal 2.1.3</p> <p>Note: This goal has standalone measures for awards and educational experiences provided to Native American and Alaska Native students, which are a subset of the services reported under Performance Goal 1.3.1.</p>	<p>2022-2026 Performance Goal 2.2.1 (in effect as of FY 2023)</p> <p>Note: Starting in FY 2023, Performance Goal 2.2.1 Measure 1 will no longer be a subset of the services reported under Performance Goal 1.3.1 Measure 1. Performance Goal 1.3.1 Measure 1 will report the number of Environmental Scholarships awarded, and Performance Goal 2.2.1 Measure 1 will report the number of Native Scholarships awarded. Performance Goal 2.2.1 Measure 2 will remain a subset of the services reported under Performance Goal 1.3.1 Measure 2.</p>
<p>Award scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy or health care. (Subset of Performance Goal 1.3.1.)</p> <ul style="list-style-type: none"> Measure 1: # of Scholarships. Measure 2: % of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation. 	<p>Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy or health care.</p> <ul style="list-style-type: none"> Measure 1: Number of Scholarships. Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation. (Subset of Performance Goal 1.3.1 Measure 2.) <p>Rationale for Change: Performance Goal number changed due to addition of new Strategic Objective 2.2. No change to Performance Goal text or Measures.</p>
<p>2018-2022 Performance Goal 2.1.4</p> <p>Award internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy or health care.</p> <ul style="list-style-type: none"> Measure 1: # of Internships. Measure 2: % of recipients who report they received a quality educational experience through the Native American Congressional Internship Program. 	<p>2022-2026 Performance Goal 2.2.2 (in effect as of FY 2023)</p> <p>Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy or health care.</p> <ul style="list-style-type: none"> Measure 1: Number of Internships. Measure 2: Percent of recipients who report they received a quality educational experience through the Native American Congressional Internship Program. <p>Rationale for Change: Performance Goal number changed due to addition of new Strategic Objective 2.2. No change to Performance Goal text or Measures.</p>

2018-2022 Performance Goal 2.1.5	2022-2026 Performance Goal 2.2.3 (in effect as of FY 2023)
<p>Award fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care, including law and medicine.</p> <ul style="list-style-type: none"> Measure 1: # of Fellowships. Measure 2: % of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation. 	<p>Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care, including law and medicine.</p> <ul style="list-style-type: none"> Measure 1: Number of Fellowships. Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation. <p>Rationale for Change: Performance Goal number changed due to addition of new Strategic Objective 2.2. No change to Performance Goal text or Measures.</p>

2018-2022 Performance Goal 2.2.1	2022-2026 Performance Goal 2.3.1 (in effect as of FY 2023)
<p>Note: This goal has standalone measures for ECR assessment, mediation, and facilitation services on issues that concern Native Nations, which are a subset of services reported under Performance Goal 1.2.2.</p> <p>Provide assessment, mediation, facilitation, and related services on issues that concern Native Nations.</p> <ul style="list-style-type: none"> Measure 1: # of assessments, facilitations, and mediations that involve Native Nations or Tribal issues. Measure 2: % of assessments for which the majority of responding stakeholders strongly agree that the National Center helped them determine how best to proceed to resolve their conflict. Measure 3: % of mediations/facilitations for which the majority of responding stakeholders report full or partial agreement was reached or progress was made toward addressing the issues or resolving the conflict. 	<p>Note: This goal has standalone measures for ECR assessment, mediation, and facilitation services on issues that concern Native Nations, which are a subset of services reported under Performance Goal 1.2.3.</p> <p>Provide assessment, mediation, facilitation, and related services on issues, conflicts, and disputes that concern Native Nations. (Subset of Performance Goal 1.2.3.)</p> <ul style="list-style-type: none"> Measure 1: Number of assessments, facilitations, mediations, and other ECCR processes that involve Native Nations or Tribal issues. <p>Rationale for Change: Performance Goal number changed due to addition of new Strategic Objective 2.2. Performance Goal text revision is based on enabling legislation language. Measure 1 text has been expanded. 2018-2022 Measures 2 and 3 have been removed since respondent feedback regarding the assessments, mediations, facilitations, and other ECCR processes in 2022-2026 Measure 1 above will be included in the data reported in 2022-2026 Performance Goal 1.2.3 Measure 2.</p>

2018-2022 Performance Goal 2.2.2	2022-2026 Performance Goal 2.3.2 (in effect as of FY 2023)
<p>Develop communities of practice and provide training to build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations.</p> <p><i>There was no measure identified for this Performance Goal at the time the 2018-2022 Strategic Plan was created and approved. Later, the following Measure was added.</i></p> <ul style="list-style-type: none"> Measure 1: Number of trainings, presentations, webinars, facilitated forums, and other initiatives that build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations. 	<p>Develop communities of practice and provide training to build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations.</p> <ul style="list-style-type: none"> Measure 1: Number of trainings, presentations, webinars, facilitated forums, and other initiatives that build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations. <p>Rationale for Change: Performance Goal number changed due to addition of new Strategic Objective 2.2. No change to Performance Goal text or Measure.</p>