

World Institute on
Disability

Audited Financial Statements

For the years ended
December 31, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Management of
World Institute on Disability
Berkeley, CA

We have audited the accompanying financial statements of World Institute on Disability (WID) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, statements of functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of World Institute on Disability as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of World Institute on Disability and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about World Institute on Disability's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance

but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of World Institute on Disability's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about World Institute on Disability's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2023 on our consideration of WID's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of WID's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering WID's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

Other auditors previously audited WID's 2021 financial statements and they expressed an unmodified audit opinion on those audited financial statements in their report dated May 31, 2022. In our opinion the summarized comparative information presented herein as of and for the year ended December 31, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Jason F. Clausen, P.C

Fraser, MI
July 31, 2023

WORLD INSTITUTE ON DISABILITY
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<u>Assets</u>		
<u>Current assets</u>		
Cash and cash equivalents	\$ 834,462	\$ 678,079
Investments	200,031	197,190
Accounts receivable	240,483	113,455
Grants receivable	218,919	125,329
Prepaid expenses	77,863	116,706
Total current assets	1,571,758	1,230,759
<u>Fixed assets</u>		
Net property and equipment	858	2,001
<u>Other assets</u>		
Deposits	7,106	7,106
Total other assets	7,106	7,106
<u>Total Assets</u>	1,579,722	1,239,866
<u>Liabilities</u>		
<u>Current liabilities</u>		
Accounts payable	265,483	136,542
Payroll liabilities	81,056	60,007
Deferred revenue	249,507	375,154
Other accrued liabilities	153,333	92,684
Total current liabilities	749,379	664,387
Total liabilities	749,379	664,387
<u>Net assets</u>		
Net assets without donor restrictions	645,186	339,520
Net assets with donor restrictions	185,157	235,959
Total net assets	830,343	575,479
<u>Total liabilities and net assets</u>	\$ 1,579,722	\$ 1,239,866

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022			2021
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	Total
<u>Revenue and other support</u>				
Government contracts and grants	\$ 2,224,310	\$ -	\$ 2,224,310	\$ 1,183,761
Private grants	1,439,488	185,157	1,624,645	883,255
Private contracts	417,846	-	417,846	466,773
Contributions	261,205	-	261,205	106,320
Service fees and others	27,277	-	27,277	230,493
Program (Board) restricted net assets released	235,959	(235,959)	-	-
Total revenue	4,606,085	(50,802)	4,555,283	2,870,602
<u>Expense</u>				
Program services	3,480,716	-	3,480,716	2,112,870
Management and general	615,132	-	615,132	630,549
Fundraising and development	204,571	-	204,571	281,586
Total expenses	4,300,419	-	4,300,419	3,025,005
Change in net assets	305,666	(50,802)	254,864	(154,403)
Net assets, beginning of period	339,520	235,959	575,479	729,882
Net assets, end of period	\$ 645,186	\$ 185,157	\$ 830,343	\$ 575,479

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

Description										2022	2021
	Accessibility Solutions	Community Inclusion Digital Systems and Tools	Disability Inclusion Disaster and Climate Resilience	Fiscal Sponsorship	GADRA	Project Support	Subtotal	Management and General	Fundraising	Total	Total
Salaries	\$ 300,920	\$ 155,918	\$ 367,051	\$ -	\$ -	\$ 31,262	\$ 855,151	\$ 328,019	\$ 139,433	\$ 1,322,603	\$ 1,056,518
Payroll taxes	23,603	11,365	25,766	-	-	2,425	63,159	23,567	9,316	96,042	78,245
Pension	8,602	5,263	10,279	-	-	1,101	25,245	10,999	4,676	40,920	29,499
Employee benefits	50,387	37,801	81,497	-	-	5,416	175,101	63,459	39,928	278,488	238,957
Total personal expenses	383,512	210,347	484,593	-	-	40,204	1,118,656	426,044	193,353	1,738,053	1,403,219
Consultant and outside services	117,620	1,086,892	258,714	110,860	8,812	-	1,582,898	74,209	188	1,657,295	1,396,494
Subrecipients	-	-	-	610,524	30,000	-	640,524	-	-	640,524	15,809
Hosting, conferences and training	200	2,926	-	-	1,200	-	4,326	13,550	-	17,876	39,739
Travel	8,607	6,428	15,251	6,233	2,578	-	39,097	5,570	-	44,667	5,932
Supplies	2,178	818	21,597	-	-	209	24,802	11,183	637	36,622	13,685
Telephone and on-line charges	4,613	3,040	4,668	-	1,806	579	14,706	5,921	1,738	22,365	18,281
Postage	340	-	721	-	-	-	1,061	643	1	1,705	1,584
Printing, copying and publishing	-	-	-	-	-	-	-	3	1,296	1,299	5,042
Rent	14,445	6,795	15,029	-	-	1,868	38,137	13,162	5,683	56,982	66,900
Equipment rent, maintenance and repair	183	102	207	-	-	27	519	184	89	792	3,151
Advertising	4,171	75	-	-	75	-	4,321	1,401	-	5,722	8,281
Staff training, development, recruitment and morale	-	55	-	-	-	-	55	27,607	-	27,662	2,433
Dues and memberships	-	195	-	-	-	-	195	6,070	-	6,265	1,083
Insurance	3,495	1,939	3,021	-	-	375	8,830	9,198	1,128	19,156	17,710
Fees and service charges	807	263	747	-	259	-	2,076	8,949	458	11,483	10,561
Depreciation	-	-	-	-	-	-	-	1,144	-	1,144	1,144
Equipment purchase	-	-	-	-	-	-	-	9,739	-	9,739	12,025
Miscellaneous	513	-	-	-	-	-	513	555	-	1,068	1,932
Total Expenses	\$ 540,684	\$ 1,319,875	\$ 804,548	\$ 727,617	\$ 44,730	\$ 43,262	\$ 3,480,716	\$ 615,132	\$ 204,571	\$ 4,300,419	\$ 3,025,005

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<u>Cash flows from operating activities</u>		
Change in net assets	\$ 254,864	\$ (154,403)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	1,144	1,144
Gain on extinguishment of PPP loan	-	(205,303)
Unrealized gain in investments	(2,473)	(481)
<u>Changes in operating assets and liabilities</u>		
(Increase) Decrease in:		
Accounts receivable	(220,619)	211,440
Prepaid expense	38,843	(35,248)
Increase (Decrease) in:		
Accounts payable and accrued liabilities	128,941	(155,671)
Payroll and related liabilities	21,049	13,807
Deferred revenue	(125,647)	(215,695)
Fiscal sponsorship	60,649	92,684
Net cash provided by (used in) operating activities	<u>156,751</u>	<u>(447,726)</u>
<u>Cash flows from investing activities</u>		
Purchase of investments	<u>(368)</u>	<u>(363)</u>
Net cash used in investing activities	<u>(368)</u>	<u>(363)</u>
Net increase (decrease) in cash and cash equivalents	156,383	(448,089)
Cash and cash equivalents, beginning of period	<u>678,079</u>	<u>1,126,168</u>
Cash and cash equivalents, end of period	<u>\$ 834,462</u>	<u>\$ 678,079</u>
Total cash paid for interest during the fiscal year	<u>\$ -</u>	<u>-</u>

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE 1 – NATURE OF ORGANIZATION

World Institute on Disability (WID) is a California nonprofit public benefit organization, which was established in May 1983. The mission of WID in communities and nations worldwide is to eliminate barriers to full social integration and increase employment, economic security, and health care for persons with disabilities. WID works with people who have disabilities, other disability organizations, policymakers, corporations and foundations on issues and public policies that impact people with disabilities.

Nature of Activities

WID advances the inclusion, rights, and justice of people with disabilities with the design and delivery of whole community solutions.

Program Services

WID brings together expertise for ensuring our customers have access to world-class consulting, training, and technical assistance services. Combined with our successful past performance and history, we are thought partners excited to help our customers.

Program Services:

Our Digital and Conference/Event Accessibility Consulting Services include:

- User experience (UX) testing for your organization to understand and remove the barriers in the built environment, within customer-facing and employee-facing equipment and technology, and your products and services.
- Assessment of your event or conference's accessibility services with specific recommendations and resources to help ensure that your conference or event is both accessible and inclusive for everyone.
- Concierge service to bring hands-on disability expertise and accommodations to your conference or event.

Our Disability Inclusive Emergency Preparedness and Disaster Resilience (DIEPDR) Consulting Services Suite includes:

- Hosting a comprehensive onboarding review of the DIEPDR scaled analysis and scoring structure for all sizes of corporations.
- Customizing the DIEPDR to be used as a stand-alone tool or in conjunction with a broader disability inclusion evaluation effort.
- Conducting a rigorous scaled analysis of existing disaster preparedness plans, policies, processes, and position responsibilities.
- Producing a customized DIEPDR Findings and Recommendations Report, including an awareness of minimum, recommended and exemplary standards.
- Identifying physical, programmatic, and communication strengths and gaps.
- Certifying corporations and organizations as premier models of disability inclusion with Disability Inclusive Emergency Preparedness Certification that recognizes their commitment to their employees, consumer, and the boarder community.

Our Emergency and Disaster Planning Consulting Work includes:

- Designing Emergency Operations Plans.
- Providing Standard Operating Procedures, guidance, and considerations documents.
- Ensuring all plans are universally inclusive, including evacuation; transportation; sheltering; shelter in place; distributions, recovery, assistance, and documents, including disability stakeholder group protocols and procedures.

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE 1 – NATURE OF ORGANIZATION (CONTINUED)

- Providing recommendation and expectations documents for partner and support agents.
- Customizing disability-inclusive resource and referral lists, evaluation checklists, job action sheets, and just-in-time training.
- Ensuring equity for people with disabilities and multiple-marginalized people across the disaster cycle.

Our Organizational Disaster Preparedness and Empowerment Training Program covers:

- Disability and access and functional needs inclusion.
- Integrating disability-inclusive principles into emergency preparedness and disaster planning, response recovery, and risk reduction.
- Enhancing an organization's disability contacts before, during and after emergencies and disasters.
- Creating equitable environments, programs and communication strategies before a disaster strikes.
- Whole community inclusion, universal design, and community engagement solutions that protect the lives of clients, consumers, contractors, and employees.
- Design and delivery of personal preparedness programs for the disability community to assist individuals with disabilities to take ownership of their own preparedness and to move forward in preparedness leadership in their communities.
- Comprehensive, state-specific online digital resources that provide tools and information on health coverage, benefits, employment, housing, and more to help enable people with disabilities and their circles of support to make informed decisions.
- Training and technical assistance for service providers to help people with disabilities and their circles of support achieve their employment, benefits, housing, and inclusive living goals.

Our Comprehensive Accessibility Training and Technical Assistance includes:

- Disability etiquette, bias, and justice training for all staff to improve your company's inclusion efforts.
- In-depth accessibility assessment to determine how we can help assist you in the most effective and efficient manner.
- Customized programs to help you achieve your accessibility goals.
- Personalized training on the practical application of accessibility tools and practices, including building accessible Power Points, Word documents, PDFs, videos, podcast, and more.

Our Global Community Inclusion Services include:

- DB101.org, a comprehensive, state-specific online resource that allows people with disabilities and the people who support them to make employment decisions.
- HB101.org, a state-specific online platform where people with disabilities and those who support them can find important information, resources, and tools to help achieve their housing and daily living goals and make full community inclusion possible.
- Comprehensive training and technical assistance on our online tools to help state providers assist people with disabilities in making decisions about their employment, benefits, housing, and inclusive living goals.

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE 1 – NATURE OF ORGANIZATION (CONTINUED)

Research Services:

- User experience (UX) testing for your organization to understand how people with disabilities access your products and services, learn what issues they encounter, and improve accessibility.
- We offer survey and focus group research, which allows your organization to receive input from people with specific disabilities on the practical accessibility of your services, policies, programs, or products.
- We engage multiple segments of the disability community to construct a holistic report, providing an extremely insightful and comprehensive actionable briefing or participants' experiences.

WID's mission statement is:

"On a global scale, to continuously advance the rights and opportunities of more than one billion people with disabilities."

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and accordingly reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments with maturities of three months or less when purchased are considered cash equivalents and recorded at cost, which approximates fair value. The Organization places its cash and temporary cash investments with high credit quality financial institutions, and at times may maintain balances that exceed federally insured limits. Management deems this to be an acceptable risk. At December 31, 2022, balances in excess of federally insured limits were \$550,250.

Accounts and Grants Receivable, Net

The Organization carries their accounts receivable at the lower of cost or market, less an allowance for doubtful accounts. On a periodic basis, the Organization evaluates its accounts receivable and establishes an allowance for doubtful accounts, when deemed necessary, based upon specific delinquent accounts. When receivables are deemed uncollectible, they are charged against the allowance account. At December 31, 2022, the allowance for doubtful accounts was \$0.

Current Financial Assets

The Organization has \$1,293,864 of financial assets available within 1 year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$834,432 and accounts receivable totaling \$459,402. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The Organization has a goal to maintain financial assets on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$345,000. The Agency has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Classification of Net Assets

The Organization prepares its financial statements in accordance with FASB ASC 958-205, "Financial Statements of Not-for-Profit Organizations". Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions. As permitted under the provisions of FASB 958-605, the Organization records donor-restricted contributions whose restrictions have been satisfied in the same reporting period as net assets without donor restrictions.

Property and Equipment

The Organization capitalizes property and equipment over \$2,500. Purchases are carried at cost or, if donated, are estimated at fair market value at the time of the donation.

Expenditures for less than \$2,500 are charged to maintenance and repairs as incurred. Depreciation is provided on a straight-line basis as follows over the estimated useful life of fixed assets:

Computers	3 years
Equipment, furniture, and furnishings	3-7 years

Grants and Contributions

Support from grantors and contributors is recorded as unrestricted or donor-restricted support, depending on the existence and/or nature of any donor restrictions. Support from grantors with restrictions is reported as net assets with donor restrictions and is then reclassified to net assets without donor restrictions upon satisfaction of the restrictions.

Revenue from Contracts

The Organization reports revenue from contracts with customers in accordance with Accounting Standards Update ("ASU") No. 2014-09, Revenue from Contracts with Customers (Topic 606). The Organization recognizes revenue in the amount for which it has the right to invoice for performance obligations based on a right to consideration from a customer in an amount that corresponds directly to the value of the Organization's performance completed to date.

The Organization enters into contracts with customers to provide consulting, training, and technical assistance services. Contracts for consulting and training are generally effective for less than one year. Contracts for technical assistance are segregated for initial product delivery and ongoing maintenance. Initial delivery generally takes place within one year and ongoing maintenance is effective in 12 month segments thereafter.

From time to time, there are unpaid balances on revenues earned under the contracts and carried as accounts receivable. These balances totaled \$113,455 as of January 1, 2022, and \$240,483 as of December 31, 2022. There was no impairment or credit loss associated with these balances during the year ended December 31, 2022.

Deferred Revenue

Deferred revenue is recorded for revenue received prior to fiscal year end for events and services provided in the following fiscal year. The balance of deferred revenue as of December 31, 2022 and 2021 was \$244,743 and 375,154, respectively.

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contingencies

The Organization has various third-party reimbursement arrangements with governmental agencies that are subject to audits by contracting agencies. Such audits could result in claims against WID's resources. No provision has been made for any liabilities which may arise from such audits, since the amounts, if any, cannot be determined at this time.

Economic Dependency

A material portion of the Organization's revenue is dependent upon governmental agencies. A material withdrawal of program support could adversely affect the Agency's ability to continue services at historical levels.

Bad Debts

Bad debts are provided for by the direct write-off method of accounting which approximates the same result that would be achieved under a generally accepted accounting method.

Comparative Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2021, from which the summarized information is derived.

Expense Allocation

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and support services usually on the basis of payroll allocations. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, performed by people with those skills, and would otherwise be purchases by the Organization.

Advertising

The Organization charges advertising costs to expense as incurred. Advertising expense for the year ended December 31, 2022 and 2021 totaled \$4,421 and \$6,317, respectively.

Income Tax Status

The Organization is a private, not-for-profit organization operating in accordance with Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision or liability for income taxes has been provided in the accompanying financial statements.

Reclassifications

Certain accounts in the prior-year financial statements may have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 3 – DEPOSITS

At December 31, 2022 the Organization has a security deposit with Ed Roberts Campus (ERC) for \$ 7,106. See NOTE 6 – LEASE for more information.

NOTE 4 – FAIR VALUE MEASUREMENTS

Generally Accepted Accounting principles establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under Generally Accepted Accounting Principles are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of this asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lower level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value:

Money market funds: Valued at the fair value of the fund at the close of the stock market on the last business day of the year.

Securities: Valued at the accumulated unit value of the units held at the end of the year.

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or future fair values. Furthermore, although the Plan believes

its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investments are stated at their fair values, and consist of money market and equity investment as follows:

<u>December 31, 2022</u>	<u>Fair Value</u>	In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Levels 3)
Securities	\$ 2,971	\$ 2,971	\$ -0-	\$ -0-
Mutual Funds	<u>197,060</u>	<u>197,060</u>	<u>-0-</u>	<u>-0-</u>
Total	<u>\$ 200,031</u>	<u>\$ 200,031</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Investment income is made up of unrealized gains and for the fiscal year ended December 31, 2022, was \$2,473.

<u>December 31, 2021</u>	<u>Fair Value</u>	In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Levels 3)
Securities	\$ 2,799	\$ 2,799	\$ -0-	\$ -0-
Mutual Funds	<u>194,391</u>	<u>194,391</u>	<u>-0-</u>	<u>-0-</u>
Total	<u>\$ 197,190</u>	<u>\$ 197,190</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Investment income was made up of unrealized gains and for the fiscal year ended December 31, 2021, was \$481.

NOTE 5 – PROPERTY AND EQUIPMENT

At December 31, 2022 and 2021, property and equipment consisted of the following:

<u>Description</u>	<u>2022</u>	<u>2021</u>
Furniture and Equipment	\$ 14,787	\$ 14,817
Less: Accumulated depreciation	<u>(13,929)</u>	<u>(12,816)</u>
Net property and equipment	<u>\$ 858</u>	<u>\$ 2,001</u>

Depreciation expense for the years ended December 31, 2022 and 2021 were \$1,144 and \$1,144 respectively.

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE 6 – LEASE

In July 2013, the Organization entered into a lease agreement with the ERC (See NOTE 10 – RELATED PARTY TRANSACTIONS) for office space in the building. The lease is for 17 years which will expire September 2030. The base rent on the lease is subject to annual increases/decreases, based on Consumer Price Index changes. Due to the uncertainty of those changes, the future minimum rental payments are based off of the rent expense at the time of the auditors’ report date. Estimated future minimum rental payments under the lease, as of December 31, are as follows:

<u>Year End</u>	<u>Amount</u>
2023	\$ 66,900
2024	66,900
2025	66,900
2026	66,900
2027	66,900
Thereafter	<u>183,975</u>
Total	<u>\$ 518,475</u>

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of December 31, 2022, and 2021 are summarized as follows:

	<u>2022</u>	<u>2021</u>
JPMorgan Chase Foundation: Supporting Disability Owned Businesses (Through October 23)	\$ 185,157	\$ -0-
Consulting & Fee for Service (Internal Excess to Top)	-0-	19,760
Consulting: CETF ALL (Through June 22)	-0-	215,166
TTA-Dewberry (Through July 22)	-0-	<u>1,033</u>
Total	<u>\$ 185,157</u>	<u>\$ 235,959</u>

NOTE 8 – RETIREMENT PLAN

The Organization offers its employees a 401(k) retirement plan which includes a safe harbor match for eligible participants. The total retirement plan expense for the fiscal years ended December 31, 2022 and 2021 was \$40,920 and \$29,499, respectively.

NOTE 9 - RELATED PARTY TRANSACTIONS

Building and Lease

The Ed Roberts Campus (ERC) is a California nonprofit 501(c)(3) corporation that was formed by seven disability organizations that share a common history in the Independent Living Movement of People with Disabilities. The ERC was formed to plan, develop, and construct a universally designed, transit-oriented campus (the “Building”) located in Berkeley, California. Per the governing bylaws of the ERC, the Organization is one of seven current governing board members. The Organization leases office space from the ERC. See NOTE 10 – CONTINGENCIES, CONCENTRATION OF RISK, AND OTHER for more information.

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE 10 – CONTINGENCIES, CONCENTRATION OF RISK, AND OTHER

Governmental Contracts

The Organization has various third-party reimbursement arrangements with governmental agencies that are subject to audits by contracting agencies. Such audits could result in claims against WID's resources. No provision has been made for any liabilities which may arise from such audits, since the amounts, if any, cannot be determined at this time. A material portion of the Organization's revenue is dependent upon governmental agencies. A material withdrawal of program support could adversely affect the Agency's ability to continue services at historical levels.

Building

The Organization is a board member of the ERC which owns the Building where it leases office space. The Organization and other board member agencies of the ERC agreed to be individually and collectively liable for the debt on the Building. As of December 31, 2022 the outstanding balance on the mortgage of the Building was \$3,145,887. Management considers the possibility of the Organization being liable for any portion of this debt remote as the Building securing the debt is worth substantially more than the outstanding debt.

NOTE 11 – EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through July 20, 2023, the date which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WORLD INSTITUTE ON DISABILITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

#

Federal Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Revenue Recognized	Program Expenditures
Executive Office of the President of the United States				
Direct:				
Office of Management & Budget, United States Digital Service (USDS) Disability Inclusive Practices Training & User experience Testing	n/a	n/a	\$ 4,350	\$ 4,350
Total Executive Office of the President of the United States			\$ 4,350	\$ 4,350
U.S. Department of Health and Human Services				
Direct:				
Office of External Affairs, Assistant Secretary for Preparedness and Response (OEA-ASPR) Strengthening Emergency Care Delivery in the United States Healthcare System through Health Information and Promotion "Public-Private Disaster Health Equity Cooperative"	93.078	HITEP210048	\$ 154,867	\$ 154,867
Pass Through Programs:				
Centers for Disease Control (CDC) - Through the CDC Foundation "Supporting Community-Based Organizations Implementing Strategies to Increase Equitable Vaccine Access for People with Disabilities"	93.421	Grant Number 6 NU38OT000288-04-02	558,027	488,768

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

#

Federal Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Revenue Recognized	Program Expenditures
Substance Abuse and Mental Health Services Administration (SAMHSA) "Block Grants for Community Mental Health Services" - Through the Community Mental Health Association of Michigan (CMHAM) - Development Work on MI Disability Benefits 101 Website	93.958	B09SM083808	\$ 108,604	\$ 108,604
Centers for Disease Control (CDC) - Through the Association of State & Territorial Health Officials (ASTHO) "Addressing Needs of People with Disabilities in COVID19 State Preparedness Planning, Mitigation and Recovery"	93.421	Grant Number 6 NU38OT000290-02-08	\$ 87,500	\$ 67,957
Association on Community Living (ACL) "Developmental Disabilities Basic Support and Advocacy Grants" - Through the State of Ohio Developmental Disabilities Council (OHDDC) - Development Work on OH Disability Benefits 101 Website	93.630	2101OHSCDD & 2201OHSCDD	\$ 28,818	\$ 28,818
Association on Community Living (ACL) "Developmental Disabilities Basic Support and Advocacy Grants" - Through the Missouri Developmental Disabilities Council (MODDC) - Development Work on MO Disability Benefits 101 Website	93.630	2301MOSCDD-01	\$ 21,647	\$ 21,647
Substance Abuse and Mental Health Services Administration (SAMHSA) "Block Grants for Community Mental Health Services" - Through the Missouri Department of Mental Health (MODMH) - Development Work on MO Disability Benefits 101 Website	93.958	1B09SM860191	\$ 14,179	14179

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WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

#

Federal Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Revenue Recognized	Program Expenditures
Association on Community Living (ACL) "Developmental Disabilities Basic Support and Advocacy Grants" - Through the New Jersey Council of Developmental Disabilities (NJCDD) - Development Work on NJ Disability Benefits 101 Website	93.630	2101NJSCDD	\$ 6,412	\$ 6,412
Association on Community Living (ACL) "Developmental Disabilities Basic Support and Advocacy Grants" - Through the Missouri Behavioral Health Council (MOBHC) - Training on MO Disability Benefits 101 Website	93.63	2201MOSCDD00	\$ 1,500	\$ 1,500
Total U.S. Department of Health & Human Services			\$ 981,554	\$ 892,752

U.S. Department of Education

Pass Through Programs:

Office of Special Education and Rehabilitative Services (OSERS)- Rehabilitation Services Administration (RSA) Vocational Rehabilitation Grants to States - Through the Arizona Department of Economic Security (ADES) - Development Work on AZ Disability Benefits 101 Website	84.126A	H126A230002	\$ 218,085	\$ 218,085
Office of Special Education and Rehabilitative Services (OSERS)- Rehabilitation Services Administration (RSA) Vocational Rehabilitation Grants to States - Through the Southeastern Minnesota Center for Independent Living (SEMCIL) -Development Work on MN Disability Benefits 101 Website	84.126A	H126A220032	\$ 83,956	\$ 83,956

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

#

Federal Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Revenue Recognized	Program Expenditures
Office of Special Education and Rehabilitative Services (OSERS)- Rehabilitation Services Administration (RSA) Vocational Rehabilitation Grants to States - Via the Commonwealth of Kentucky, Office of Vocational Rehabilitation (KYOVR) - Development Work on KY Disability Benefits 101 Website	84.126A	H126A220096	\$ 50,959	\$ 50,959
Office of Special Education and Rehabilitative Services (OSERS)- Rehabilitation Services Administration (RSA) Vocational Rehabilitation Grants to States - Via the State of Illinois, Department of Human Services, Division of Rehabilitation Services (IDHS-DRS) - Development Work on IL Disability Benefits 101 Website	84.126	Unknown	\$ 59,998	\$ 59,998
Office of Special Education and Rehabilitative Services (OSERS)- Rehabilitation Services Administration (RSA) Vocational Rehabilitation Grants to States - Through the State of Missouri, Department of Elementary and Secondary Education - Office of Adult Learning and Rehabilitation Services, Vocational Rehabilitation - Development Work on MO Disability Benefits 101 Website	84.126A	H126A220036	\$ 12,929	\$ 12,929
Total U.S. Department of Education			\$ 425,928	\$ 425,928

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

#

Federal Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Revenue Recognized	Program Expenditures
U.S. Department of Defense				
Pass Through Programs:				
Maryland Procurement Office - Through Dewberry Engineers, Inc. "PTN 42342- WEAP Visual Alert Study "	n/a	No. H98230-16-D-0023/0031	\$ 22,066	\$ 22,066
Total U.S. Department of Defense			\$ 22,066	\$ 22,066
Total Expenditures of Federal Contracts			\$ 1,433,897.97	\$ 1,345,095.79

See independent auditor's report and financial statements

WORLD INSTITUTE ON DISABILITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") presents the federal award activity of World Institute on Disability under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of World Institute on Disability, it is not intended to and does not present the financial position, changes in net assets, or cash flows of World Institute on Disability.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

World Institute on Disability has elected not to use the 10% *de minimus* indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – PASS-THROUGH ENTITIES

Pass-through entity identifying numbers are presented where available.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIALS STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors and Management of
World Institute on Disability
Berkeley, CA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of World Institute on Disability (WID) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 31, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered WID's internal control over financial reporting (internal control) as a basis for designing the 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 WID's internal control. Accordingly, we do not express an opinion of the effectiveness of WID's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether WID's financial statements are free from material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of or audit, and accordingly, we do not

express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Organizations' internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the WID's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Jason F Clausen, P.C.

Fraser, MI
July 31, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

To the Board of Directors and Management of
World Institute on Disability
Berkeley, CA

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited World Institute on Disability (WID)'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of WID's major federal programs for the year ended December 31, 2022. WID's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, WID complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the comptroller General of the United States; and the audit requirements of Title U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of WID and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of WID's compliance with the compliance requirements referred to above.

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreement applicable to WID's federal programs.

WORLD INSTITUTE ON DISABILITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 30, 2022

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on WID's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about WID's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted accounting standards, Government Auditing Standards, and the Uniform Guidance we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding WID's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of WID's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of WID's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of the that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Jason F Clausen, P.C.

Fraser, MI
July 31, 2023

WORLD INSTITUTE ON DISABILITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's Report expresses an unmodified opinion on whether the financial statements of World Institute on Disability were prepared in accordance with GAAP.
2. No significant deficiencies were disclosed during the audit of the financial statements. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of World Institute on Disability were disclosed during the audit.
4. No significant deficiencies were disclosed in internal control over major Federal Awards Program during the audit. No material weaknesses are reported.
5. The Auditor's Report on compliance or the major federal award programs for World Institute on Disability expresses an unmodified opinion on all federal programs.
6. Audit findings that are required to be reported in accordance with 2CFR Section 200.516(a) are reported in this Schedule.
7. The programs tested as a major programs were:

Center for Disease Control:

Through the CDC Foundation	93.421
Through the ASTHO	93.421

8. The threshold for distinguishing Types A and B programs was \$750,000.
9. World Institute on Disability was not determined to be a low-risk auditee.

B. FINDINGS-FINANCIAL STATEMENTS AUDIT

No matters were reported.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM AUDIT

No matters were reported.

WORLD INSTITUTE ON DISABILITY
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2022

No matters were noted, therefore no corrective action plan is necessary.

WORLD INSTITUTE ON DISABILITY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022

There were no prior year findings.