U.S. Occupational Safety and Health Review Commission

OSHRC

Performance and Accountability Report

Fiscal Year 2026

U.S. OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION

PERFORMANCE AND ACCOUNTABILITY REPORT, INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2026 AND 2025

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WASHINGTON, DC 20036-3457

OFFICE OF THE CHAIRMAN

November 13, 2026

The President
The White House
Washington, DC 20500

Dear Mr. President:

I am pleased to transmit the Occupational Safety and Health Review Commission's (Review Commission's) Fiscal Year (FY) 2026 Performance and Accountability Report (PAR). The PAR includes performance information, as required by the Government Performance and Results Act (GPRA) and the GPRA Modernization Act, and audited financial statements and related documentation, as required by the Accountability of Tax Dollars Act of 2002.

The Review Commission is an independent adjudicatory agency created by the Occupational Safety and Health Act of 1970 (the Act). Its sole statutory mandate is to provide fair and expeditious resolution of disputes involving citations for alleged violations of the Act issued to employers by the Occupational Safety and Health Administration (OSHA). Parties to such disputes include the Department of Labor, employers charged with violations, and employees and/or their representatives.

The Act and the Review Commission's Rules of Procedure provide two levels of adjudication when an OSHA citation is contested. The first level affords employers and/or affected employees who file a timely notice of contest the opportunity for a hearing before a Review Commission Administrative Law Judge (ALJ). The ALJ's decision becomes a final order under the Act unless a member of the three-member Commission exercises discretion to direct the case for review. The second level involves the Commission's review of the ALJ decision.

The Review Commission continues to uphold high-performance standards in fulfilling its mission. In FY 2026, the agency demonstrated measurable progress toward achieving its established goals. The Commission-review level began the FY with 33 pending cases. It received four new cases and resolved one case through settlement. Despite operating with only one Commissioner for eleven months and lacking a quorum throughout the FY, the Commission-review level achieved its goal of developing and implementing case management practices that will minimize the average age of all pending Commission-review level cases.

The ALJ function disposed of 1,297 cases in FY 2026 and met all of its targeted performance goals, which included: (1) disposed of 100 percent of simplified cases within one year; (2)

disposed of 96 percent of conventional cases within 17 months; (3) disposed of 97 percent of settlement part cases within 19 months; (4) disposed of 93 percent of complex cases within 20 months; and (5) ensured that all cases were processed electronically from intake to disposition.

Finally, the Executive Director function achieved all eleven targeted performance goals. Key accomplishments included: (1) ensured that the agency's website provided access to all users and served as a useful repository for information about the agency and its adjudicatory activities; (2) broadened the agency's outreach activities to the public; (3) ensured that the agency's electronic filing (e-filing) system provided access to all users; (4) recruited, invested in, and valued all employees through professional development, workplace flexibilities, fair treatment, and recognition; and (5) maintained and enhanced secure electronic information systems for case management, legal research, public access to data through the internet, and continuity of the agency's operations at all times. The full list of performance goals for the Executive Director function is outlined in the PAR.

As Chairman, I remain committed to achieving the highest level of performance possible within our available resources during the current fiscal year. We will continue to identify and implement opportunities to enhance our efficiency and effectiveness while ensuring the timely, consistent, and high-quality adjudication of the safety and health cases that come before the Review Commission.

I am also pleased to report that the Review Commission received an unmodified opinion from an independent audit of its financial statements. The audit report identified no material weaknesses or other significant deficiencies. In addition, the Review Commission can provide reasonable assurance that the agency is in substantial compliance with the Federal Managers Financial Integrity Act of 1982 and the Office of Management and Budget (OMB) Circular A-123, Management's Responsibility for Internal Control. Further, the Review Commission is confident that the internal controls designed to monitor financial reporting are operating effectively to produce reliable financial reports.

If you have any questions regarding this report, please contact me.

Sincerely,

Jonathan L. Snare
Chairman

Enclosure

U.S. Occupational Safety and Health Review Commission
Fiscal Year (FY) 2026 Performance and Accountability Report

Management's Discussion and Analysis

The U.S. Occupational Safety and Health Review Commission (OSHRC, Review Commission or Commission) is an independent adjudicatory agency created by the Occupational Safety and Health Act of 1970 (the Act). The sole statutory mandate is to serve as an administrative court providing fair and expeditious resolution of disputes involving the Occupational Safety and Health Administration (OSHA), employers charged with violations of the Occupational Safety and Health Act, and employees and/or their representatives. The Review Commission was created by Congress as an agency completely independent of OSHA and the Department of Labor to ensure that OSHA's enforcement actions are carried out in accordance with the law and that parties are accorded due process.

Our Function and Procedures

The Act and the Review Commission's Rules of Procedure provide two levels of adjudication when an employer timely contests an OSHA citation. The first level affords an employer and/or affected employee who files a timely notice of contest with an opportunity for a hearing before a Review Commission Administrative Law Judge (ALJ). The ALJ's decision becomes a final order under the Act unless a member of the three-member Commission exercises discretion to direct the case for review. The second level involves the Commission's review of an ALJ decision. The Commission's three members, appointed by the President and subject to Senate confirmation, serve six-year terms. The principal (National) office of the Review Commission is located in Washington, DC. There is a regional office in Denver, where additional Review Commission ALJs and staff are assigned. Both before its ALJs and the Commission members, the agency seeks to provide fair, impartial, and timely adjudication of cases concerning employee safety and health.

Vision Statement

The Review Commission strives to be:

1. An adjudicative body that is—and is recognized for being—objective, fair, prompt, professional, and respected.

2. An agency that creates a body of law through its decisions that defines and clarifies the rights and responsibilities of employers and employees under the Act.

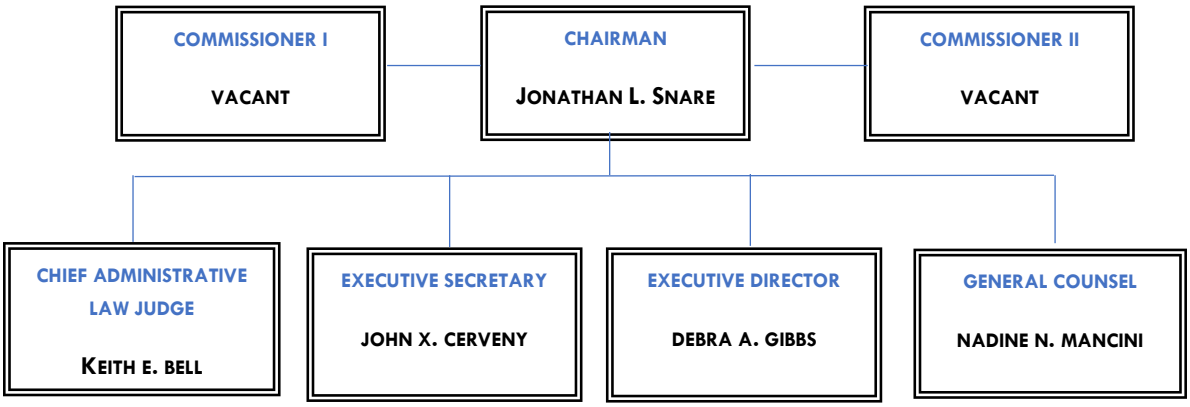
3. A model federal agency with highly effective processes; a highly motivated, qualified workforce; and modern information management, communications, and administrative systems.

4. An agency that values teamwork, develops its employees, and strives to improve its performance, service, and value to the American people.

Commission Members

Name	Term Expiration Date
Jonathan L. Snare, Chairman	April 27, 2029
Commissioner, Vacant	April 27, 2027
Commissioner, Vacant	April 27, 2031

Key Personnel Organizational Chart



Challenges, Opportunities, and Forward-Looking

The Review Commission's ability to meet its case disposition goals depends on a variety of factors. These include: (1) continued presence of a quorum at the Commission level; (2) the magnitude and nature of the cases received; (3) the number of cases that can be identified for simplified proceedings as well as mandatory and voluntary settlement proceedings which all have a high rate of settlement; and (4) the number, location, length, and complexity of hearings held. Looking forward, the Review Commission is committed to working within such constraints to improve its service to the public although these factors are largely outside the Review Commission's control.

The Commission-review level consists of three members appointed by the President with the advice and consent of the Senate. The Act prescribes that a quorum consists of a minimum of two Commissioners. By statute, decisions can be decided only on the affirmative vote of a quorum. During periods when the Commission lacks a quorum, no cases can be decided. In addition, with only two Commissioners, it may be more difficult to reach agreement sufficient to dispose of some cases. In cases in which such agreement cannot be reached, deadlocks result. Consequently, without three members, action on important issues may be postponed and disposition of some pending cases will be delayed. Over the past 5 years the Commission has operated with fewer than three Commissioners over 90 percent of the time and operated with only one Commissioner 40 percent of the time. In FY 2026, the Commission-review level operated with one Commissioner for eleven months.

Other factors that influence the agency's workload, and hence its strategies, are the number of safety and health inspections carried out by OSHA each year, the nature of those inspections, and the number and characterization of violations and total penalties proposed by OSHA in each citation. OSHA conducted an estimated 20,855 inspections in FY 2026. The number of OSHA inspections and their focus on the highest hazard workplaces affect the Review Commission's ALJ caseload. Contested citations arising from these inspections have tended to result in especially complex and contentious cases, consuming extensive judicial time. For such cases, the discovery

process is lengthy and time consuming, motion practice is expanded, legal research and decision-writing time is protracted, and of necessity, the trial process is elongated and complicated. As discussed below, in addition to its regular procedures, the Review Commission utilizes two alternative procedures to facilitate case adjudication before the ALJs in appropriate circumstances – Settlement Part, for relatively complex cases, and Simplified Proceedings, for relatively simple cases.

Commission Rule 120 (29 Code of Federal Regulations (CFR) § 2200.120), governs the "Settlement Part" whereby the Chief Judge may assign a Settlement Judge to a pending proceeding to aid the parties in disposing of the case. Commission Rule 120 governs both mandatory and voluntary settlement proceedings. When the aggregate amount of the penalty sought by the Secretary of Labor is $205,000 or greater, the Mandatory Settlement Part procedure goes into effect. The Settlement Judge appointed by the Chief ALJ has full control of the proceeding and may require that the parties' representatives be accompanied at the settlement conference by officials having full settlement authority. This procedure has aided the Commission in disposing of some extremely complex cases, with the approval of all parties (if settlement efforts are not successful, the case may be assigned to a different judge for trial).

The Simplified Proceedings process includes cases in which the total proposed penalty is not more than $20,000, or up to $30,000 when found eligible by the Chief ALJ. The process allows parties with relatively simple cases to have their "day in court" unencumbered by formal procedural and evidentiary rules, while ensuring that due process requirements are maintained. Under this process, a business, with or without counsel, can present its case before an ALJ and receive a prompt decision. Most paperwork, including legal filings, is eliminated so that justice can be rendered swiftly and inexpensively. The process reduces the time and legal expenses to employers contesting relatively small penalty cases.

Performance Goals and Results

In accordance with Public Law 111-352, the Government Performance and Results Modernization Act of 2010 (GPRA Modernization Act of 2010) and Public Law 103-62, the Government Performance and Results Act (GPRA) of 1993, the Review Commission has set measurable, outcome-oriented objectives that advance the agency's ability to meet its strategic goals. The agency has included its strategic goals and objectives and their associated measures in its Strategic Plan (fiscal years 2026 through 2030). OSHRC has four overarching strategic goals:

1. Resolving pending cases fairly and promptly.

2. Enhancing the transparency of its operations, consistent with the public's interest in efficiency, the agency's statutory authority and responsibilities, and due process requirements.

3. Promoting organizational excellence, including a culture of professionalism, mutual respect, organizational pride, and ensuring that staff members are adequately trained and developed; and

4. Managing agency resources in a manner that instills public trust, including using information and technology to monitor, evaluate, and improve programs and processes to better accomplish the agency's mission.

Commission-Review Level Function

The function of the Commissioners is to review and decide cases contested under the Act, following an initial decision by an ALJ. This higher level of review must be prompt, fair, and protective of the parties' rights, consistent with our overall strategic goals.

In FY 2026, the Commission had 33 cases pending on its docket at the beginning of the year. It received four new cases, one of which resolved through settlement.

The following table provides the performance goals and results for this function for fiscal years 2022 through 2026.

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual[1] (Target)	FY 2025 Actual[1] (Target)	FY 2026 Actual (Target)
Resolve all priority cases at the agency in a timely manner.	Percent of priority cases disposed of at the Commission-review level within 6 months.	**Target Met** Disposed of 100 percent of all priority cases within 6 months of designation.	**Target Met** Disposed of 100 percent of all priority cases within 6 months of designation.	**Target Not Met** 0 percent[2]. The target was to dispose of 100 percent of all priority cases within 6 months of designation.	**Target Not Met** 0 percent. The target was to dispose of 100 percent of all priority cases within 6 months of designation.	**Target Not Met** 0 percent. The target was to dispose of 100 percent of all priority cases within 6 months of designation.
Develop and implement case management practices that will minimize the average age of all pending Commission-review level cases.	Whether new case management practices have been developed and implemented.	**Target Met** Case management practices were fully implemented.	**Target Met** Case management practices were fully implemented.	**Target Met** Case management practices were fully implemented.	**Target Met** Case management practices were fully implemented.	**Target Met** Case management practices, including the use of technology to improve accuracy and efficiency, were fully implemented.
Ensure that the average age of all Commission-review level cases is no greater than 18 months from direction for review.	Average age of all pending Commission-review level cases.	New goal was developed to support the Strategic Plan for FYs 2026 through 2030.	New goal was developed to support the Strategic Plan for FYs 2026 through 2030.	New goal was developed to support the Strategic Plan for FYs 2026 through 2030.	New goal was developed to support the Strategic Plan for FYs 2026 through 2030.	**Target Not Met** The average age of all Commission-review level cases was 36 months. The target was 18 months.

[1] These goals were established in our Strategic Plan (fiscal years 2022 – 2026) to measure case production and efficiency each fiscal year. The Commission operated without a full complement of Commissioners in FY 2025 and FY 2026. As a result, the Commission was only able to meet part of its goals as no cases can be decided when there is a lack of quorum.

[2] This measure has been updated from the Review Commission's FY 2024 Performance and Accountability Report to correct a reporting error. This update does not change the outcome of the goal.

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual[1] (Target)	FY 2025 Actual[1] (Target)	FY 2026 Actual (Target)
Ensure that no more than 20 percent of Commission-review level cases are older than two years and ensure that no cases are older than three years from direction for review.	Percentage of Commission-review level cases that are older than two years and percentage of cases older than three years.	**Target Met** The share of Commission-review level cases over two years in age was 19 percent of all cases. **Target Met** Number of Commission-review level cases exceeding three years was zero.	**Target Met** The share of Commission-review level cases over two years in age was 16 percent of all cases. **Target Met** Number of Commission-review level cases exceeding three years was zero.	**Target Not Met** The share of Commission-review level cases over two years in age was 22 percent of all cases. The target was to reduce the percent of Commission-review level cases over two years in age as follows: No greater than 20 percent of all cases. **Target Met** Number of Commission-review level cases exceeding three years was zero. The target was to reduce the number of Commission-review level cases exceeding three years to zero.	**Target Not Met** The share of Commission-review level cases over two years in age was 59 percent of all cases. The target was to reduce the percent of Commission-review level cases over two years in age as follows: No greater than 20 percent of all cases. **Target Not Met** Number of Commission-review level cases exceeding three years was 7. The target was to reduce the number of Commission-review level cases exceeding three years to zero.	**Target Not Met** 86 percent of Commission-review level cases are older than two years and there are 20 cases older than three years. The target was to ensure that no greater than 20 percent of Commission-review level cases are older than two years and that there were no cases older than three years.[3]
Reduce the average age of Commission-review level cases to 18 months from direction for review.	Average age of all pending Commission-review level cases.	**Target Met** The average age of all Commission-review level cases was reduced to 12 months. The target was 22 months.	**Target Met** The average age of all Commission-review level cases reduced to 12 months. The target was 21 months.	**Target Met** The average age of all Commission-review level cases reduced to 16 months. The target was 20 months.	**Target Not Met** The average age of all Commission-review level cases was reduced to 26 months. The target was 18 months.	New goal was developed to support the Strategic Plan for FYs 2026 through 2030.

[3] For instance, for FY 2026, the target goal takes into account case production from October 1, 2025, through September 30, 2026, with the final percentage measured as of the end of the FY.

Commission-Review Level Case Activity

The following table summarizes actual Commission-review level case activity for fiscal years 2022 through 2026.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual
New Cases:					
Cases Directed for Review:	14	16	12	2	3
Other New Cases:					
Interlocutory Appeals	0	0	0	0	0
Remands	1	2	0	0	1
Other	0	0	0	0	0
Total Other New Cases:	1	2	0	0	1
Total New Cases:	**15**	**18**	**12**	**2**	**4**
Case Inventory from Prior Year:	16	19	20	32	33
Total Caseload:	**31**	**37**	**32**	**34**	**37**
Dispositions:	12	17	0	1	1
Case Inventory, End of Year:	**19**	**20**	**32**	**33**	**36**

Administrative Law Judge Function

The function of the Review Commission's ALJs is to conduct formal hearings and related proceedings in a fair, just, and expeditious manner, consistent with OSHRC's overall strategic goals.

The ALJ function began FY 2026 with 1,272 cases in its inventory, and 1,216 new cases were received during the year, for a total of 2,488 cases. A total of 1,297 cases were disposed of, leaving 1,191 cases in the inventory at the end of the fiscal year. At the ALJ level, we continue to intake a high number of contested cases, reflecting a continuing trend in recent years. OSHA's enforcement activity will likely increase due to its enforcement priorities in areas such as workplace falls, heat stress, and warehousing and distribution center operations**.**

The number of OSHA inspections and their focus also affects the Review Commission's caseload. In particular, high-hazard workplace inspections – especially those with high injury and illness rates, fatalities, repeat offenders, and egregious violations – tend to result in more complex and contentious cases, consuming extensive time. The discovery process is lengthy and time-consuming, motion practice is expanded, legal research and decision-writing time is protracted, and, of necessity, the trial process is elongated and complicated. Additionally, these cases tend to result in larger contestable proposed penalties, apparently leading to more cases being contested.

Case complexity increases the time required to resolve cases at the ALJ level. Factors leading to increased case complexity include OSHA's focus on encouraging more resource and time-intensive high-impact inspections, as well as the Office of the Solicitor's decision to leverage litigation resources and focus away from high-volume cases in favor of high-impact strategic cases. The increase in case complexity is a challenge for the Review Commission because processing such cases requires the ALJs to invest a greater amount of time in handling the matters and place an increased demand on the full-time equivalent positions assigned to handle the volume of cases.

The following table provides the performance goals and results for the ALJ function for fiscal years 2022 through 2026.

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual (Target)	FY 2025 Actual (Target)	FY 2026 Actual (Target)
Develop and implement case management practices that will minimize the average age of all pending ALJ level cases.	Whether best-case management practices have been developed and implemented.	**Target Not Met** 98 percent of cases received in our e-file system as a result of scheduling orders directing e-filing and the implement-ation of mandatory e-filing in June 2019. The target was 100 percent.	**Target Not Met** 98 percent of all pleadings received in our electronic filing were initiated electronically. The target was 100 percent.	**Target Not Met** 98 percent of all pleadings received in our electronic filing were initiated electronically. The target was 100 percent.	**Target Not Met** 98 percent of all pleadings received in our electronic filing system were initiated electronically. The target was 100 percent.	**Target Met** All cases were processed electronically from intake to disposition.[4]
Ensure that a significant proportion of both complex and non-complex cases at the ALJ level are resolved within one year to 20 months from docketing.[5]	-Percent of simplified cases disposed of within one year at the ALJ level. -Percent of non-complex conventional cases disposed of within 17 months at the ALJ level. -Percent of settlement part cases disposed of within 20 months. -Percent of complex cases disposed of	**Target Met** Disposed of 94 percent of simplified cases within one year. **Target Not Met** Disposed of 89 percent of conventional cases within 17 months. Target was 95 percent. **Target Not Met** Disposed of 91 percent of settlement part cases within 19 months.	**Target Met** Disposed of 99 percent of simplified cases within one year. **Target Not Met** Disposed of 93 percent of conventional cases within 17 months. Target was 95 percent. **Target Met** Disposed of 96 percent of settlement part cases within 19 months.	**Target Met** Disposed of 99 percent of simplified cases within one year. **Target Met** Disposed of 96 percent of conventional cases within 17 months. **Target Not Met** Disposed of 89 percent of settlement part cases within 19 months. Target was 95 percent.	**Target Met** Disposed of 100 percent of simplified cases within one year. **Target Met** Disposed of 96 percent of conventional cases within 17 months. **Target Not Met** Disposed of 90 percent of settlement part cases within 19 months. Target was 95 percent.	**Target Met** Disposed of 100 percent of simplified cases within one year. **Target Met** Disposed of 96 percent of conventional cases within 17 months. **Target Met** Disposed of 97 percent of settlement part cases within 19 months. **Target Met** Disposed of 93 percent of

[4]Commission Rule 8 requires all parties and intervenors to file documents electronically in the Commission's E-File System unless they are a self-represented party or intervenor who is able to establish that compliance with this rule would place an "undue burden" on them. Rarely has a party requested an exemption from the E-file requirement in Rule 8.

[5]Except for mandatory settlement cases, which are assigned by the Chief Judge upon receipt from the Office of the Executive Secretary, judges are not assigned cases until initial pleadings have been filed. This assignment generally occurs approximately 60 days after the case has been docketed due to the parties' frequent requests for extensions of time for filing initial pleadings.

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual (Target)	FY 2025 Actual (Target)	FY 2026 Actual (Target)
	within 20 months at the ALJ level.	Target was 95 percent. **Target Met** Disposed of 87 percent of complex cases within 20 months.	**Target Not Met** Disposed of 87 percent of complex cases within 20 months. Target was 90 percent.	**Target Not Met** Disposed of 88 percent of complex cases within 20 months. Target was 90 percent.	**Target Met** Disposed of 91 percent of complex cases within 20 months.	complex cases within 20 months.

Administrative Law Judge Case Activity

The following table provides actual ALJ workloads for fiscal years 2022 through 2026.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual
OSHA Inspections*:	31,400	33,790	34,346	31,643	20,855
a. Case Inventory, Start of Year	1,201	1,165	1,377	1,410	1,272
b. New Cases	1,510	1,881	1,819	1,615	1,216
c. Total Caseload	**2,711**	**3,046**	**3,196**	**3,025**	**2,488**
d. Disposals					
(1) With Hearing	24	24	19	23	11
(2) Mandatory & Voluntary Settlement Conferences	31	44	34	26	34
(3) Without Hearing	1,491	1,601	1,733	1,704	1,252
e. Total Dispositions	**1,546**	**1,669**	**1,786**	**1,753**	**1,297**
Total Case Inventory, End of Year	**1,165**	**1,377**	**1,410**	**1,272**	**1,191**

*Provided by OSHA.

Executive Director Function

The Office of the Executive Director (OEXD) provides administrative services to support the Review Commission in fulfilling its mission.

The Executive Director function provides operational management for the agency, including procurement, information technology management, human resources management, budget and financial management, and administrative services. The day-to-day tasks of this office are led by the Executive Director and include:

- Supporting the development and implementation of the agency's strategic goals;
- Maintaining and enhancing a website to provide the public with greater access to Review Commission information;
- Providing agency-wide support in the areas of finance, budget, procurement and contracting, human resources, equal opportunity, and general administrative services;
- Providing personnel, payroll, benefits, reproduction, mail services, and travel assistance to agency employees;
- Procuring goods and services, maintenance and needed repairs of equipment, training, reference materials, supplies, and office space;
- Implementing case management and administrative systems through information technology hardware and software;
- Developing and maintaining computer systems and information security enhancements; and
- Enhancing telecommunications and improving technology efficiency and effectiveness.

The following table provides the performance goals and results of the OEXD function for fiscal years 2022 through 2026.

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual (Target)	FY 2025 Actual (Target)	FY 2026 Actual (Target)
Ensure that the agency's website provides access to all users and serves as a useful repository for information about the agency and its adjudicatory activities.	-Timeliness of postings to agency website. -Perform annual vendor-initiated review of the agency's webpage for compliance with Section 508 of the Americans with Disabilities Act (ADA). -Arrange for host server security scanning to detect weaknesses and vulnerabilities.	**Target Met** -Materials were posted to the agency's website within 2 days after issuance. -Accessibility information and guidelines were posted on the agency's website.	**Target Met** -Materials were posted to the agency's website within 2 days after issuance. -Accessibility information and guidelines were updated and posted on the agency's website. Informational materials were translated in various languages and posted on the agency's website.	**Target Met** -Materials were posted to the agency's website within 2 days after issuance. -Accessibility information and guidelines were updated and posted on the agency's website. Informational materials were translated in various languages and posted on the agency's website.	**Target Met** -Materials were posted to the agency's website within 2 days after issuance. -A committee was used to redesign a more robust and user-friendly website that is easily accessible for internal and external stakeholders.	**Target Met** -All materials were posted to the website within 2 days. -Conducted an audit of the agency's website to assess compliance with Section 508 accessibility requirements and maintained a Web Content Accessibility Guidelines Level A compliance score of 90 percent or higher. -Successfully addressed critical and high vulnerabilities identified through agency security scans in less than 50 days.

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual (Target)	FY 2025 Actual (Target)	FY 2026 Actual (Target)
Broaden the Review Commission's outreach activities to the public.	-Participation in professional conferences and meetings and strategic engagement with the regulated community. -Expand electronic notification services information for internal and external users.	**Target Met** Social media outlets (e.g., alert service on the agency's website) were used to engage the public.	**Target Met** -Social media outlets (e.g., alert service on the agency's website) continued to be utilized to engage the public. -Colleges, universities, bar associations, and miscellaneous agencies were notified of Review Commission vacancies.	**Target Met** -Social media outlets (e.g., alert service on the agency's website) continued to be utilized to engage the public. -Colleges, universities, and bar associations were notified of Review Commission vacancies.	**Target Met** -Social media outlets (e.g., alert service on the agency's website) continued to be utilized to engage the public. -Colleges, universities, veterans' organizations, and bar associations were notified of Review Commission vacancies.	**Target Met** -Collaborated with partner agencies to strengthen strategic engagement and effectively disseminate information about agency operations. -Utilized the agency's "X" account to notify and engage with internal and external audiences.
Ensure that the agency's electronic filing (e-filing) system provides access to all users.	-Monitor monthly maintenance activities performed by the application host. -Annual review of e-filing instructions for all users.	**Target Met** -Enhancements were made to the agency's e-filing system. -Informal training on the e-filing system was provided to internal users.	**Target Met** A review of the e-filing system was conducted. Visual mobile access to the e-filing system was enhanced.	**Target Met** Conducted routine audits of the e-filing system and made needed changes.	**Target Met** Routine audits of the e-filing system were conducted which resulted in beneficial enhancements.	**Target Met** Conducted an accessibility audit of the e-filing system to assess compliance with Section 508 and ADA accessibility requirements.
Recruit, invest in, and value all employees through professional development, workplace flexibilities, fair treatment, and recognition.	-Recruit, develop, and retain a highly motivated and talented workforce to accomplish the agency's mission pursuant to the agency's staffing plan. -Identify areas in which the agency can enhance talent through annual analysis of the	**Target Met** -The agency's performance management systems were evaluated to ensure alignment with the revised strategic plan. -Budgetary resources were devoted to employee training and development. -The agency's	**Target Met** -The agency's performance management systems were evaluated to ensure alignment with the agency's strategic plan. -Budgetary resources were devoted to employee training and development. -The agency's	**Target Met** -The agency's performance management systems were reviewed to ensure alignment with the agency's strategic plan. -Budgetary resources were devoted to employee training and development. -The agency's	**Target Met** -The agency's performance management systems and telework policies were revised to align with the Administration's goals and priorities. -Budgetary resources were devoted to employee training and development.	**Target Met** -Aligned the agency's performance management processes with organizational goals and objectives, ensuring employee performance expectations support strategic priorities. -Reviewed and updated agency directives

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual (Target)	FY 2025 Actual (Target)	FY 2026 Actual (Target)
	MD-715[6] guidance.	telework and hours of work directives were reviewed and updated to enhance workplace flexibilities.	telework directive was reviewed and updated.	telework agreement was revised.		pertaining to workplace flexibilities.
Integrate knowledge management processes into a plan to capture, share, and generate knowledge that establishes a unified network of personnel, processes, and technology to enhance all aspects of essential agency operations.	-Conduct periodic knowledge management audits to identify sources of knowledge and "at risk" knowledge gaps.[7] -Tailor IT infrastructure to support the effortless sharing and transfer of knowledge. -Degree to which best practices and lessons learned are integrated into the performance management system.	**Target Met** A knowledge management subject matter index list was developed and disseminated to staff to identify gaps in essential agency programs.	**Target Met** -The agency's knowledge management subject matter index list was updated to address gaps in essential agency programs. -IT program areas were reviewed to address technology needs of the agency. -The agency's awards program was used to provide incentives to staff.	**Target Met** -Updated the agency's knowledge management subject matter index list to address gaps in essential agency programs. -Reviewed IT program areas to address the technology needs of the agency. -Utilized the agency's awards program to provide incentives to staff.	**Target Met** -Updated the agency's knowledge management subject matter index list to address gaps in essential agency programs. -Utilized the agency's awards program to provide incentives to staff.	**Target Met** -Performed a review of knowledge gaps among staff. -Conducted an IT audit to ensure alignment with the agency's personnel, operational needs, and business processes. -Rewarded employees using the agency's performance management system.
Ensure that all agency personnel are aware of the agency's mission and how they contribute to its	Communicate significant organizational accomplish-ments with staff.	**Target Met** -Staff meetings were held to discuss agency activities and accomplish-ments. -The Federal	**Target Met** -Employee orientation booklets were developed to provide educational materials to new hires about the	**Target Met** -Revised employee orientation booklets to provide educational materials to new hires	**Target Met** -Reviewed and updated employee orientation booklets to ensure they provided educational	**Target Met** -Strengthened the agency's orientation program to improve the integration of new employees.

[6] Equal Employment Opportunity (EEO) Management Directive 715 – Reporting Requirement for Federal Agencies.

[7] Areas identified as potential "at risk" knowledge gaps include programs and functions where a subject matter expert is eligible to leave the agency (through retirement or career transition) in one to three years, and no backup expert has been identified to assume the duties and responsibilities vacated.

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual (Target)	FY 2025 Actual (Target)	FY 2026 Actual (Target)
accomplish-ments.		Employee Viewpoint Survey was distributed to staff and results were analyzed to determine if adjustments should be made to certain agency activities.	agency's goals and mission. -The results of the annual Federal Employee Viewpoint Survey were used to assess managers and supervisor's communication with employees about agency goals and priorities. -Staff meetings were held to discuss agency activities and accomplish-ments.	about the agency's goals and mission. -Used the results of the annual Federal Employee Viewpoint Survey to assess managers and supervisor's communicatio n with employees about agency goals and priorities. -Conducted routine staff meetings to discuss agency activities and accomplish-ments.	materials to new hires about the agency's goals and mission. -Conducted staff meetings to discuss agency activities and accomplish-ments.	-Implemented annual performance plans for all employees, clearly communicating management's goals, expectations, and performance objectives.
Develop and present an annual budget and performance plan that clearly establishes how the agency will accomplish government-wide management priorities, agency-wide goals, and organizational goals.	System that links resources to specific activities that support measurable programmatic outcomes and objectives.	**Target Met** Developed an annual budget that was aligned with the agency's revised strategic plan.	**Target Met** An annual budget was developed to align with agency goals and to efficiently accomplish mission requirements.	**Target Met** Developed a budget that aligned agency goals to efficiently accomplish mission requirements.	**Target Met** Developed a budget that aligned agency goals and the Administration's goals and priorities to efficiently accomplish mission requirements.	**Target Met** Developed a budget aligned with Presidential priorities.

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual (Target)	FY 2025 Actual (Target)	FY 2026 Actual (Target)
Provide training opportunities to all agency personnel, including ALJs and Commission members, on interacting with and serving the public. In addition, provide training to all attorneys and support staff in order to enhance their capabilities on technical and legal issues, legal writing, ethics, and technology and case management.	Increased opportunities for attendance and participation in training, internal and/or external, for all staff.	New goal was developed to support the Strategic Plan for FYs 2026 through 2030.	New goal was developed to support the Strategic Plan for FYs 2026 through 2030.	New goal was developed to support the Strategic Plan for FYs 2026 through 2030.	New goal was developed to support the Strategic Plan for FYs 2026 through 2030.	**Target Met** All staff were provided with an opportunity to attend one or more training courses.
Improve technology infrastructure through efficiencies and investments (e.g., training, equipment, services) to support the effective use of broadband, cyber security, and energy efficiency.	-Streamline operations and infrastructure to eliminate duplication; minimize servers, storage, and application sprawl. -Consolidate technological services and move from an "on premise" infrastructure to a modern "cloud" based system to promote efficiencies in systems management, remote	**Target Met** -Researched resources and features available for migration associated with Cloud Services. -Trained staff on the use of Office 365, SharePoint, OneDrive, and Teams and Zoom platforms. -Reported compliance with executive orders and/or binding	**Target Met** -Reduced physical servers through virtualization to interact with hardware resources with greater flexibility. -Provided annual cyber security awareness training to all users. -Upgraded hardware to improve bandwidth utilization for the agency.	**Target Met** -Provided annual cyber security awareness training to all users. -Upgraded hardware to improve bandwidth utilization for the agency. -Completed all IT reporting requirements. -Replaced computers and laptops that are more energy	**Target Met** -Initiated project to upgrade data circuits to address bandwidth usage as users returned to work. -Provided annual information technology training to users. -Reported annual compliance with applicable executive orders and/or binding operational directives.	**Target Met** -Reduced the number of physical servers through virtualization and server consolidation, while relocating workloads to further reduce the number of operating systems in use. -Reviewed and evaluated bandwidth utilization to ensure sufficient capacity to support the anticipated demand for additional

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual (Target)	FY 2025 Actual (Target)	FY 2026 Actual (Target)
	accessibility, continuity of operations, and budget savings. -Maintain standardized platforms, including hardware and software. -Partner with Federal agencies that monitor network traffic and isolate potential risks.	operational directives.	-Complied with all annual reporting requirements.	efficient.		resources resulting from cloud computing. -Complied with all applicable executive orders and binding operational directives.
Conduct all internal and external agency business in an ethical and timely manner.	Promote an ethical culture within the agency through leadership, awareness, resources, and oversight.	**Target Met** -Data was gathered throughout the FY from ethics inquiries to identify areas in need of targeted ethics training. Almost all ethics inquiries were responded to within one week from receipt. -Continued to decrease response time to ethics inquiries by (1) promptly conducting internal discussions of ethics inquires as they arose; (2) gathering information needed from Inquirer to respond as	**Target Met** -Data was gathered throughout the FY from ethics inquiries to identify areas to address in annual ethics training. -Obtained information from OGE professional development outreach on creating engaging ethics trainings. -Almost all ethics inquiries were responded to less than one week from the date of receipt. Continued to decrease response time to ethics inquiries by (1) promptly conducting internal	**Target Met** -The Alternate Designated Agency Ethics Official (ADAEO) attended OGE training programs regarding annual and initial ethics training and used those resources to work with the Designated Agency Ethics Official (DAEO) in developing the annual training for the agency. -All ethics inquiries were responded to within two weeks of receipt. At least 60 percent of ethics	**Target Met** -The ADAEO attended OGE training programs regarding review of financial disclosure forms and OGE resources and used that information to work with the DAEO to develop ethics training for the agency. -All ethics inquiries were responded to within two weeks of receipt. At least 60 percent of ethics inquiries were responded to within 48 hours.	**Target Met** Increased employee awareness of ethics responsibilities through virtual or in-person agency-wide training and responded to 90 percent of ethics inquiries within two weeks of receipt.

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual (Target)	FY 2025 Actual (Target)	FY 2026 Actual (Target)
		soon as the need for additional information arose; and (3) timely consulting OGE regulations and guidance, past advice, and any additional resources as needed.	discussions of ethics inquiries as they arose; (2) gathering information needed from Inquirer to respond as soon as the need for additional information arose; and (3) timely consulting OGE regulations and guidance, past advice, and additional resources. -Almost all financial disclosure documents were reviewed and certified within one week of receipt. Improv-ed timely notification of newly filed reports then promptly reviewed and certified those reports.	inquiries were responded to within 48 hours.		
Maintain and enhance secure electronic information systems for case management, legal research, public access to data through the internet, and continuity of the agency's operations at all times.	Conduct periodic audits of information systems to verify systems availability is at acceptable levels.	**Target Met** Improved network communic-ations to ensure stakeholders could access necessary information without delay.	**Target Met** -Enhanced the search function on the agency's website to assist stakeholders with easily accessing case information. -Hardware platforms were maintained at proficient levels.	**Target Met** -Assessed the functionality of the search function on the agency's website to ensure that it continues to assist stakeholders with accessing case information.	**Target Met** -Made enhancements to the search function on the agency's website to ensure that stakeholders could easily access case information. -Initiated network communication upgrades.	**Target Met** -Enhanced network communicat-ions, improving stakeholders' timely access to information and minimizing delays. -Maintained hardware platforms at supportable levels, ensuring system

Outcome Goals	Performance Measures	FY 2022 Actual (Target)	FY 2023 Actual (Target)	FY 2024 Actual (Target)	FY 2025 Actual (Target)	FY 2026 Actual (Target)
						reliability, performance, and continued operational readiness.

Analysis of Financial Statements

The Review Commission had biennial audits of its financial statements from 1996 through 2002. Consistent with the Accountability of Tax Dollars Act of 2002, OSHRC began annual audits in FY 2003. The Review Commission received an unqualified opinion for each financial audit conducted from FY 1996 through FY 2013, and an unmodified opinion for FY 2014 through FY 2025 audits and the FY 2026 audit resulted in an unmodified opinion. The terms "unqualified" and "unmodified" refer to clean opinions.

Since 2002, the Review Commission has contracted with the Center for Financial Management (CFM) (formerly Administrative Resources Center), Bureau of the Fiscal Service (BFS), for accounting services. CFM prepared the Review Commission's FY 2026 financial statements. The principal financial statements include the Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources.

The changes described in the analyses below generally indicate that the budget execution process remains effective, given higher payroll costs and higher costs for goods and services to maintain operations and fulfill our mission.

Analysis of the Balance Sheet

OSHRC's assets in FY 2026 totaled $9,467,891 as of September 30, 2026. The Fund Balance with Treasury of $9,447,837 was OSHRC's largest asset in FY 2026 and represents 99.7 percent of the agency's total assets. General Property, Plant, and Equipment were fully depreciated as of September 30, 2026.

OSHRC's liabilities in FY 2026 totaled $1,259,331 as of September 30, 2026. The accounts payable balance as of September 30, 2026, was $183,198. Unfunded annual leave totaled $611,011 and is approximately 49 percent of OSHRC's total liabilities.

Net Position is the difference between total assets and total liabilities. The total net position for FY 2026 was $8,208,560.

Analysis of Statement of Net Cost

The Statement of Net Cost shows the net cost of operations for the agency and is broken out between OSHRC's programs, Administrative Law Judge, Commission-review level, and Executive Director. The total net cost of operations in FY 2026 was $14,572,174.

Analysis of the Statement of Changes in Net Position

The Statement of Changes in Net Position reports the change in the agency's net position during the reporting period. The net position consists of two components, the unexpended appropriations, and the cumulative results of operations. The Net Position increased $558,954 in FY 2026, a change of approximately seven percent.

Analysis of the Statement of Budgetary Resources

The Statement of Budgetary Resources presents how the budgetary resources were made available and the status of the budgetary resources at the end of the reporting period. The total budgetary resources must always equal the total status of budgetary resources. For FY 2026, OSHRC had total budgetary resources of $19,648,418.

Limitations of the Financial Statements

The principal financial statements are prepared to report the financial position, financial condition, and results of operations of the Review Commission, pursuant to the requirements of 31 U.S.C. § 3515(b). The statements are prepared from the books and records of the Review Commission in accordance with Federal Generally Accepted Accounting Principles (GAAP) and the formats prescribed by the Office of Management and Budget (OMB). Reports used to monitor and control budgetary resources are prepared from the same books and records. The financial statements should be read with the realization that they are for a component of the United States Government.

Management Assurances

Systems, Controls, and Legal Compliance

The Review Commission is in compliance with the Federal Managers Financial Integrity Act and OMB Circular A-123, Management's Responsibility for Internal Control. The system of internal controls for this agency is functioning well. It provides reasonable assurance as to the efficiency and effectiveness of programs and operations, reliability of financial and performance information, and compliance with laws and regulations. These controls satisfy the requirements of the Federal Managers' Financial Integrity Act. In addition, the appropriate policies and controls are in place to mitigate the risk of fraud and inappropriate charge card practices.

The Review Commission is a small, independent Federal agency and does not have a separate Inspector General Office. Therefore, the Review Commission's management team assumes the responsibility for assessing the agency's internal operations and determining if there are any weaknesses that need correction. For FY 2026, two program reviews took place. These include an audit of the FY 2026 financial statements and an audit of the agency's computer and information security.

Financial Audit

The Review Commission has had annual audits of its financial statements since FY 2003, including reviews of the adequacy of the Review Commission's internal control systems. The Review Commission received an unqualified opinion for each financial audit conducted from FY 2003 through FY 2013, and an unmodified opinion for the audits conducted in FY 2014 through FY 2025. The agency received an unmodified opinion for FY 2026.

Regarding financial management, the National Finance Center (NFC) provided payroll services, and the Bureau of the Fiscal Service (BFS) provided accounting, disbursement, and financial statement preparation services for the agency. Accordingly, certain aspects of the Review Commission's financial management system are largely influenced by the practices and procedures of the NFC and the BFS.

In addition to the practices and procedures of the NFC and BFS, the Review Commission has established certain internal controls and procedures that safeguard assets and ensure that obligations and disbursements are made consistent with management's direction. BFS reports are reviewed and reconciled to assure that the agency's obligation and disbursement actions are properly recorded and that the year-end financial statements are correctly stated. The agency's Budget and Finance Office also prospectively certifies funds

availability for all obligations. In addition, OEXD staff conducts periodic reviews of internal systems including travel, payroll, and procurement.

The FY 2026 financial audit resulted in an "unmodified" opinion with no reported material weaknesses or other significant deficiencies. The system of internal controls for this agency is functioning well. It provides reasonable assurance as to the efficiency and effectiveness of programs and operations, reliability of financial and performance information, and compliance with laws and regulations. These controls satisfy the requirements of the Federal Managers' Financial Integrity Act. As previously mentioned, the Review Commission has had annual audits of its financial statements since FY 2003, including reviews of the adequacy of the Review Commission's internal control systems.

The Review Commission contracted with the Treasury Franchise Fund, Center for Financial Management, Bureau of the Fiscal Service, for accounting, disbursement, and travel services, and with the NFC for payroll and personnel services in FY 2026. In addition to the agency's internal controls and procedures that safeguard assets and ensure that obligations and disbursements are made consistent with management's direction, the BFS and the NFC have established practices and procedures that ensure appropriate internal controls. The two agencies' internal control systems are evaluated independently.

Payment Integrity Information Act Reporting

The Review Commission did not administer any programs susceptible to improper payments and had no data to report for the FY 2026 Improper Payments Data Call (see Agencies & Programs | Payment Accuracy). We remained committed to payment integrity and reported no improper payments made to vendors in FY 2026. To support payment integrity, the agency continued to review the General Services Administration's Excluded Parties List (EPLS) and the System for Awards Management before awarding contracts and purchase orders. All agency commercial awards were also processed through the Department of the Treasury's Do Not Pay (DNP) improper payment detection protocol. This automated process checks vendor data at the pre-award, pre-payment, and payment stages to verify continued payment eligibility. All FY 2026 payments were verified using this process, except payments to Federal vendors, payroll payments, and credit card payments.

Fraud Reduction

The Review Commission has identified its Charge Card Program, which includes purchase and travel cards, as a high-risk area for fraud. As a result, the agency utilizes various methods to eliminate fraud and misuse. For the purchase card program, cardholders must receive approval from the Executive Director prior to making purchases with a government purchase card. In addition, purchase cardholders are required to submit receipts with their monthly statements so that each charge can be reviewed and verified by budget staff prior to approval and payment. For the travel card program, a monthly detailed account cycle report from the charge card vendor is reviewed in conjunction with travel vouchers to detect card misuse. In FY 2026, the Review Commission maintained a reduced number of purchase cardholders to align with the Administration's goals to reduce purchase cards within agencies.

The Review Commission continues to evaluate fraud risks within the agency. In addition, an audit of the financial statements and an audit of the agency's information technology systems were conducted for FY 2026. The results of the evaluation and the audits will be used to strengthen and continuously improve fraud prevention efforts within the agency.

Computer and Information Security Program

Since FY 2003, the Review Commission has conducted annual independent evaluations of its computer and information security programs with the assistance of private contractors. These evaluations are performed in accordance with the Federal Information Security Management Act (FISMA) of 2014, the Government Information Security Reform Act (the predecessor to FISMA), applicable Office of Management and

Budget (OMB) implementing guidelines, and guidance issued by the National Institute of Standards and Technology (NIST). Although the Review Commission does not have an Inspector General, it has engaged an independent contractor to perform this function.

The FY 2025 independent audit demonstrates the Review Commission's ongoing commitment to maintaining compliance with evolving FISMA requirements. In recent years, these requirements have expanded to incorporate NIST Special Publication 800-53, Revision 5; NIST Special Publication 800-18; and Federal Information Processing Standards (FIPS) 199, 200, and 201, each of which introduces additional requirements for the agency. The Review Commission continues to integrate its security program into its annual performance and security plans in accordance with applicable laws and regulations, supporting reasonable assurance and implementing safeguards to preserve organizational integrity and competence. Furthermore, the Review Commission maintains a structured organizational framework with delegated authority, clearly defined separation of duties, and appropriate supervisory oversight.

The Review Commission has implemented the security measures outlined in the U.S. Department of Homeland Security's (DHS) Cybersecurity and Infrastructure Security Agency (CISA) Binding Operational Directive 18-01, *"Enhance Email and Web Security."* These measures are designed to maintain the integrity and confidentiality of data transmitted over the internet, reduce spam, and protect users from phishing attacks involving fraudulent emails that appear to originate from government-owned systems. All Review Commission systems utilize Hypertext Transfer Protocol Strict Transport Security (HSTS), a web security policy mechanism that helps protect cloud service authentication by enforcing secure connections and reducing the risk of unauthorized access. Additionally, the Review Commission has implemented the required security measures and system modifications in accordance with applicable Binding Operational Directives, including those addressing vulnerability remediation for internet-accessible systems.

The Review Commission continues to test its virus and malware detection programs along with automatic updates and scanning using myriad tools including third party scanning through a Managed Trusted Internet Protocol Service utilizing our internet service provider's Intrusion Prevention Security Service and continuous diagnostics and monitoring. The agency also provides a second level of virus and malware protection at the server and workstation level, which has significantly reduced the number of spam and other unwanted email messages reaching our users' mailboxes. Additional controls in place to protect data from accidental or malicious alteration or destruction include the DHS's Trusted Internet Connection, Einstein3a accelerated (U.S. Computer Emergency Readiness Team Program or U.S.-CERT), CISA's Continuous Diagnostics and Mitigation Defend F Suite of applications, annual security refresher training for federal employees and contractors, and annual breach response tabletop exercises for the Chief Information Officer, Senior Agency Official for Privacy (SAOP), the privacy officer, and the Senior Agency Official for Risk Management. These controls provide continuous monitoring of the network, intrusion detection and prevention, system and email scans, separation of duties based on access need and clearance, internal intrusion detection, and monitoring and incident reporting and investigation.

In addition to security controls provided by CISA, OSHRC utilizes its deployed firewall and Intrusion Detection System to provide network perimeter security. Formal procedures for reviewing logs are in place and pursuant to the agency's Breach Response Plan and other agency policies, the information technology staff identifies incidents when a security violation occurs, engaging with CISA or other third-party constituents if necessary.

Along with the Review Commission's efforts to enhance its information security program, the agency has directed considerable resources to protect personally identifiable information (PII). In FY 2026, the agency revised its Privacy Act policy. In addition, the SAOP and the privacy officer have either confirmed the accuracy of, or updated, the System of Records Notices (SORNs) for ten of the agency's system of records. The privacy impact assessments (PIAs) are regularly updated for each of the four components of the Review Commission's information system, three of which were revised in FY 2026. To provide as much transparency as possible, SORNs, PIAs, and Privacy Act regulations are posted on the agency's privacy web page: https://www.oshrc.gov/privacy/. This page also includes procedures for making Privacy Act

requests and provides a dedicated email address—created in FY 2022—to allow the public to communicate with the agency on any privacy-related matters. The Review Commission also regularly reviews its website and, where appropriate, adds or revises Privacy Act Statements to inform the public of any potential collections of PII. Finally, the agency has a formalized policy in place for redacting PII from documents that are posted on its website (revised in FY 2026) to ensure that such information is protected to the greatest extent possible.

As required by its Privacy Act directive, the Review Commission provides general Privacy Act training for its employees and contractors and provides additional role-based training to its privacy personnel, including its Privacy Act system managers. In addition, as required by the directive, the SAOP annually reviews the agency's collection and use of social security numbers (SSNs) and maintains an inventory of systems that include SSNs. In accordance with the directive, the SAOP also reviews the agency's contracts and recommends, where appropriate, inclusion of clauses concerning privacy matters.

The Review Commission has implemented a continuous monitoring privacy policy and strategy to ensure that the agency's privacy controls, including the ones discussed above, are reviewed at regular intervals. As with its information security program, the Review Commission has maximized its limited financial and human resources to establish a comprehensive privacy program that effectively protects data maintained by the agency.

The Review Commission has a limited social media presence. To address privacy concerns that could arise using social media, the agency has a social media use policy in place (revised in FY 2026) that covers all agency personnel, including contractors, and governs both official and personal social media use.

Finally, in FY 2026, the Review Commission implemented policies related to super intelligence (SI)—its Generative SI Policy as well as its Minimum Risk Management Practices and Procedures for SI—to address both privacy and information security concerns related to development and use of SI tools.

Performance Data Verification

For each strategic goal and its related objectives, the Review Commission formulated performance measures and numerical annual targets, whenever possible. A few measures are necessarily qualitative in nature. Case processing and adjudication measurements are used for several objectives contained in our Public Service Goal. Most of the data related to the Public Service Goal resides in the Review Commission's e-filing system. The e-filing system directly supports our annual performance plan's goals and targets, promotes transparency, supports technology improvements, and integrates business process automation to improve accuracy and efficiency in case management practices. In FY 2026, each of the 1,216 new cases docketed at the ALJ level were entered into the e-filing system and progress on all cases was tracked. To assure the quality of the data, management periodically reviews the information in the case management/tracking system. The agency conducts test runs of the data to ensure that information is entered and updated on a timely basis. The reports are used to assess workload and make workload adjustments, when necessary. At the end of the year, this data is used by the offices to measure performance related to the goals and to improve management.

Human resource measurements are used for the goals in the OEXD function. The data related to these goals is maintained and tracked in the Human Resource system, which includes spreadsheets to track training costs and hours, and employee personnel and performance files. Senior ma management reviews this information for accuracy.

U.S. OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2026 AND 2025

Prepared By
Brown & Company CPAs and Management Consultants, PLLC
November 12, 2026

INDEPENDENT AUDITOR'S REPORT

U.S. Occupational Safety and Health Review Commission
Washington, D.C.

In our audits of the fiscal years 2026 and 2025 financial statements of the U.S. Occupational Safety and Health Review Commission (OSHRC), we found:

- OSHRC's financial statements as of and for the fiscal years ended September 30, 2026, and 2025, are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles;
- no material weaknesses in internal control over financial reporting based on the limited procedures we performed;[8] and
- no reportable noncompliance for fiscal year 2026 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 a section on required supplementary information (RSI)[9] and a section on other information included with the financial statements; [10] (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

Opinion

In accordance with the provisions of the Accountability of Tax Dollars Act of 2002 (ATDA) (Pub. L. No. 107-289), we have audited OSHRC's financial statements. OSHRC's financial statements comprise the balance sheets as of September 30, 2026, and 2025; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements. In our opinion, OSHRC's financial statements present fairly, in all material respects, OSHRC's financial position as of September 30, 2026, and 2025, 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.

[8] A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A 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.
[9] The RSI consists of Management's Discussion and Analysis and the Statement of Budgetary Resources, which are included with the financial statements.
[10] Other information consists of information included with the financial statements, other than the RSI, Financial section, and the auditor's report.

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Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for:

- the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles;

- preparing, measuring, and presenting the RSI in accordance with U.S. generally accepted accounting principles;

- preparing and presenting other information included in OSHRC's Performance and Accountability Report (PAR) and ensuring the consistency of that information with the audited financial statements and the RSI; and

- designing, implementing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to (1) obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and (2) issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with U.S. generally accepted government auditing standards will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to our audit of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the

purpose of expressing an opinion on the effectiveness of OSHRC's internal control over financial reporting. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Perform other procedures we consider necessary in the circumstances.

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

Required Supplementary Information

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

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

Other Information

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

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

Report on Internal Control over Financial Reporting

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

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies[11] or to express an opinion on the effectiveness of OSHRC's internal control over financial reporting. Given these limitations, during our 2026 audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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

We performed our procedures related to OSHRC's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards and Office of Management and Budget audit guidance.

Responsibilities of Management for Internal Control over Financial Reporting

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

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

In planning and performing our audit of OSHRC's financial statements as of and for the fiscal year ended September 30, 2026, in accordance with U.S. generally accepted government auditing standards, we considered OSHRC's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of OSHRC's internal control over financial reporting. Accordingly, we do not express an opinion on OSHRC'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.

[11]. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Definition and Inherent Limitations of Internal Control over Financial Reporting

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

- transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and

- transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

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

Intended Purpose of Report on Internal Control over Financial Reporting

The purpose of this report is solely to describe the scope of our consideration of OSHRC's internal control over financial reporting and the results of our procedures, and not to provide an opinion on the effectiveness of OSHRC'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 OSHRC's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditor's responsibilities discussed below.

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

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2026 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 OSHRC. Accordingly, we do not express such an opinion.

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

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

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

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

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

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

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

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

Brown & Company

Greenbelt, Maryland
November 12, 2026

FINANCIAL STATEMENTS AND NOTES

OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION
BALANCE SHEETS
AS OF SEPTEMBER 30, 2026 AND 2025
(In Dollars)

		2026		2025
Assets				
Intragovernmental Assets				
Fund Balance with Treasury (Note 2)	$	9,447,837	$	8,593,045
Advances and Prepayments		7,207		4,216
Total Intragovernmental Assets		9,455,044		8,597,261
Other than Intragovernmental Assets				
Accounts Receivable, Net (Note 3)		12,847		10,597
Total Other than Intragovernmental Assets		12,847		10,597
Total Assets	**$**	**9,467,891**	**$**	**8,607,858**
Liabilities				
Intragovernmental Liabilities				
Accounts Payable	$	169,037	$	379
Accounts Payable		169,037		379
Other Liabilities (Note 5)		68,064		56,290
Other Liabilities (Without Reciprocals)		15,486		13,408
Other Current Liabilities - Benefit Contributions Payable		52,578		42,882
Total Intragovernmental Liabilities		237,101		56,669
Other than Intragovernmental Liabilities				
Accounts Payable		183,198		142,610
Federal Employee Salary, Leave, and Benefits Payable		833,968		758,973
Other Liabilities (Note 5)		16		-
Total Other than Intragovernmental Liabilities		1,017,182		901,583
Total Liabilities	**$**	**1,254,283**	**$**	**958,252**
Net Position				
Unexpended Appropriations				
Funds from Other than Dedicated Collections	$	8,811,773	$	8,205,332
Cumulative Results of Operations				
Funds from Other than Dedicated Collections		(598,165)		(555,726)
Total Net Position	**$**	**8,213,608**	**$**	**7,649,606**
Total Liabilities and Net Position	**$**	**9,467,891**	**$**	**8,607,858**

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

OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION
STATEMENTS OF NET COST
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2026 AND 2025
(In Dollars)

		2026		2025
Gross Program Costs:				
Administrative Law Judge	$	6,555,207	$	7,112,161
Less: Earned Revenue				(118)
Net Program Costs	$	6,555,207	$	7,112,043
Commission	$	6,555,207	$	6,017,984
Less: Earned Revenue				(100)
Net Program Costs	$	6,555,207	$	6,017,884
Executive Director	$	1,456,712	$	1,914,813
Less: Earned Revenue				(32)
Net Program Costs	$	1,456,712	$	1,914,781
Net Cost of Operations	**$**	**14,567,126**	**$**	**15,044,708**

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

OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION
STATEMENTS OF CHANGES IN NET POSITION
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2026 AND 2025
(In Dollars)

		2026		2025
Unexpended Appropriations				
Beginning Balance	$	8,205,332	$	7,300,803
Appropriations Received	$	14,449,000	$	15,449,000
Other Adjustments		(82,285)		(376,786)
Appropriations Used		(13,760,274)		(14,167,685)
Net Change in Unexpended Appropriations		606,441		904,529
Total Unexpended Appropriations	**$**	**8,811,773**	**$**	**8,205,332**
Cumulative Results of Operations				
Beginning Balance	$	(555,726)	$	(643,299)
Appropriations Used		13,760,274		14,167,685
Imputed Financing (Note 8)		764,413		964,846
Other				(250)
Net Cost of Operations		(14,567,126)		(15,044,708)
Net Change in Cumulative Results of Operations		(42,439)		87,573
Total Cumulative Results of Operations	**$**	**(598,165)**	**$**	**(555,726)**
Net Position	**$**	**8,213,608**	**$**	**7,649,606**

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

OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION
STATEMENTS OF BUDGETARY RESOURCES
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2026 AND 2025
(In Dollars)

		2026		2025
Budgetary Resources				
Unobligated Balance From Prior Year Budget Authority, Net (Note 9)	$	5,199,418	$	3,186,695
Appropriations		14,449,000		15,449,000
Total Budgetary Resources	**$**	**19,648,418**	**$**	**18,635,695**
Status of Budgetary Resources				
New Obligations and Upward Adjustments (Total)	$	14,113,658	$	14,074,434
Unobligated Balance, End of Year				
Apportioned, Unexpired Accounts		488,451		1,453,558
Unexpired, Unobligated Balance, End of Year		488,451		1,453,558
Expired, Unobligated Balance, End of Year		5,046,309		3,107,703
Unobligated Balance, End of Year (Total)		5,534,760		4,561,261
Total Budgetary Resources	**$**	**19,648,418**	**$**	**18,635,695**
Outlays, Net and Disbursements, Net				
Outlays, Net (Total)	$	13,511,924	$	14,121,241
Distributed Offsetting Receipts				(250)
Agency Outlays, Net	**$**	**13,511,924**	**$**	**14,120,991**

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The U.S. Occupational Safety and Health Review Commission (Review Commission) is an independent adjudicatory agency created by the Occupational Safety and Health Act of 1970 (the Act). The sole statutory mandate is to serve as an administrative court providing fair and expeditious resolution of disputes involving the Occupational Safety and Health Administration (OSHA), employers charged with violations of the Occupational Safety and Health Act, and employees and/or their representatives. The Review Commission was created by Congress as an agency completely independent of the Department of Labor (DOL) to ensure that OSHA's enforcement actions are carried out in accordance with the law and that parties are accorded due process.

The Review Commission is comprised of General Funds and General Miscellaneous Receipts. General Funds are accounts used to record financial transactions arising under congressional appropriations or other authorizations to spend general revenues. General Fund Miscellaneous Receipts are accounts established for receipts of non-recurring activity, such as fines, penalties, fees and other miscellaneous receipts for services and benefits.

The Review Commission receives custodial collections and holds custodial receivables that are non-entity assets and are transferred to Treasury at fiscal year-end.

The Review Commission has rights and ownership of all assets reported in these financial statements. The reporting entity is a component of the U.S Government. For this reason, some of the assets and liabilities reported by the entity may be eliminated for government-wide reporting because they are offset by assets and liabilities of another U.S. Government entity. These financial statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity. The Review Commission does not possess any non-entity assets.

B. Basis of Presentation

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

The statements are a requirement of the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994 and the Accountability of Tax Dollars Act of 2002. They have been prepared from, and are fully supported by, the books and records of the Review Commission in accordance with the hierarchy of accounting principles generally accepted in the United States of America, standards issued by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB) Circular A-136, Financial Reporting Requirements, as amended, and the Review Commission's accounting policies which are summarized in this note. These statements, with the exception of the Statement of Budgetary Resources, are different from financial management reports, which are also prepared pursuant to OMB directives that are used to monitor and control the Review Commission's use of budgetary resources. The financial statements and associated notes are presented on a comparative basis. Unless specified otherwise, all amounts are presented in dollars.

C. Basis of Accounting

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

D. Fund Balance with Treasury

Fund Balance with Treasury is an asset of a reporting entity and a liability of the General Fund. It is the aggregate amount of the Review Commission's funds with Treasury in expenditure and receipt accounts. Appropriated funds recorded in expenditure accounts are available to pay current liabilities and finance authorized purchases.

The Review Commission does not maintain bank accounts of its own, has no disbursing authority, and does not maintain cash held outside of Treasury. When the reporting entity seeks to use Fund Balance with Treasury or investments in Government securities to liquidate budgetary obligations, Treasury will finance the disbursements in the same way it finances all other disbursements, which is to borrow from the public if there is a budget deficit (and to use current receipts if there is a budget surplus). Funds are disbursed for the agency on demand.

E. Accounts Receivable

Accounts receivable consists of amounts owed to the Review Commission by other federal agencies and the general public. Amounts due from federal agencies are considered fully collectible. Accounts receivable from the public include reimbursements from employees. An allowance for uncollectible accounts receivable from the public is established when, based upon a review of outstanding accounts and the failure of all collection efforts, management determines that collection is unlikely to occur considering the debtor's ability to pay.

F. Property, Equipment, and Software

Property, equipment, and software represent furniture, fixtures, equipment, and information technology hardware and software which are recorded at original acquisition cost and are depreciated or amortized using the straight-line method over their estimated useful lives. Major alterations and renovations are capitalized, while maintenance and repair costs are expensed as incurred. The Review Commission's capitalization threshold is $50,000 for individual purchases and $500,000 for bulk purchases. Property, equipment, and software acquisitions that do not meet the capitalization criteria are expensed upon receipt. Applicable standard governmental guidelines regulate the disposal and convertibility of agency property, equipment, and software. The useful life classifications for capitalized assets are as follows:

Description	Useful Life (years)
Office Furniture	7
Office Equipment	5

G. Advances and Prepaid Charges

Advance payments are generally prohibited by law. There are some exceptions, such as reimbursable agreements, subscriptions and payments to contractors and employees. Payments made in advance of the receipt of goods and services are recorded as advances or prepaid charges at the time of prepayment and recognized as expenses when the related goods and services are received.

H. Liabilities

Liabilities represent the amount of funds likely to be paid by the Review Commission as a result of transactions or events that have already occurred.

The Review Commission reports its liabilities under two categories, Intragovernmental and Other than Intragovernmental. Intragovernmental liabilities represent funds owed to another government agency. Liabilities other than intragovernmental represent funds owed to any entity or person that is not a federal agency, including private sector firms and federal employees. Each of these categories may include liabilities that are covered by budgetary resources and liabilities not covered by budgetary resources.

Liabilities covered by budgetary resources are liabilities funded by a current appropriation or other funding source. These consist of accounts payable and accrued payroll and benefits. Accounts payable represent amounts owed to another entity for goods ordered and received and for services rendered except for employees. Accrued payroll and benefits represent payroll costs earned by employees during the fiscal year which are not paid until the next fiscal year.

Liabilities not covered by budgetary resources are liabilities that are not funded by any current appropriation or other funding source. These liabilities consist of accrued annual leave and unemployment insurance.

I. Annual, Sick, and Other Leave

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. The balance in the accrued leave account is adjusted to reflect current pay rates. Liabilities associated with other types of vested leave, including compensatory, restored leave, and sick leave in certain circumstances, are accrued at year-end, based on latest pay rates and unused hours of leave. Funding will be obtained from future financing sources to the extent that current or prior year appropriations are not available to fund annual and other types of vested leave earned but not taken. Nonvested leave is expensed when used. Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Credit is given for sick leave balances in the computation of annuities upon the retirement of Federal Employees Retirement System (FERS)-covered employees.

J. Accrued and Actuarial Workers' Compensation

The Federal Employees' Compensation Act (FECA) administered by the U.S. Department of Labor (DOL) addresses all claims brought by the Review Commission's employees for on-the-job injuries. The DOL bills each agency annually as its claims are paid, but payment of these bills is deferred for two years to allow for funding through the budget process. Similarly, employees that the Review Commission terminates without cause may receive unemployment compensation benefits under the unemployment insurance program also administered by the DOL, which bills each agency quarterly

for paid claims. Future appropriations will be used for the reimbursement to DOL. The liability consists of the unreimbursed cost paid by DOL for compensation to recipients under the FECA.

K. Retirement Plans

The Review Commission's employees participate in either the CSRS or the FERS. The employees who participate in CSRS are beneficiaries of the Review Commission's matching contribution, equal to seven

percent of pay, distributed to their annuity account in the Civil Service Retirement and Disability Fund.

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

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

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

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

L. Other Post-Employment Benefits

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

M. Use of Estimates

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

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

N. Reclassification

Certain fiscal year 2025 balances have been reclassified, retitled, or combined with other financial statement line items for consistency with the current year presentation.

O. Classified Activities

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

NOTE 2. FUND BALANCE WITH TREASURY

Fund Balance with Treasury account balances as of September 30, 2026 and 2025, were as follows:
TFM FBWT Footnote

	2026	2025
Status of Fund Balance With Treasury	-	-
Unobligated Balance	$ 5,534,760	$ 4,561,261
Obligated Balance Not Yet Disbursed	3,913,077	4,031,784
Total Fund Balance With Treasury	$ 9,447,837	$ 8,593,045

No discrepancies exist between the Fund Balance reflected on the Balance Sheet and the balances in the Treasury accounts.

Unobligated balances may include amounts that are not available for current use and are restricted to future use.

The obligated balance not yet disbursed includes accounts payable, accrued expenses, and undelivered orders that have reduced unexpended appropriations but have not yet decreased the fund balance on hand.

NOTE 3. ACCOUNTS RECEIVABLE, NET

Accounts receivable balances as of September 30, 2026 and 2025, were as follows:

	2026	**2025**
Other than Intragovernmental Accounts Receivable	$ 12,847	$ 10,597
Total Accounts Receivable	**$ 12,847**	**$ 10,597**

The accounts receivable is primarily made up of employee receivables.

Historical experience has indicated that the majority of the receivables are collectible. There are no material uncollectible accounts as of September 30, 2026 and 2025.

NOTE 4. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for the Review Commission as of September 30, 2026 and 2025, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

	2026	2025
Unfunded Leave	$ 611,011	$ 568,957
Total Liabilities Not Covered by Budgetary Resources	$ 611,011	$ 568,957
Total Liabilities Covered by Budgetary Resources	643,272	389,295
Total Liabilities	**$ 1,254,283**	**$ 958,252**

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

NOTE 5. OTHER LIABILITIES

Other liabilities account balances as of September 30, 2026 and 2025, were as follows:

	Current	Non-Current	Total
2026			
Intragovernmental Other Liabilities			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	$ 15,486	$ -	$ 15,486
Employer Contributions and Payroll Taxes Payable	52,578	-	52,578
Total Intragovernmental Other Liabilities	**$ 68,064**	**$ -**	**$ 68,064**
Other than Intragovernmental Other Liabilities			
Other Liabilities w/Related Budgetary Obligations	$ 16	$ -	$ 16
Total Other Liabilities	**$ 68,080**	**$ -**	**$ 68,080**
2025			
Intragovernmental Other Liabilities			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	$ 13,408	$ -	$ 13,408
Employer Contributions and Payroll Taxes Payable	42,882	-	42,882
Total Intragovernmental Other Liabilities	**$ 56,290**	**$ -**	**$ 56,290**
Total Other Liabilities	**$ 56,290**	**$ -**	**$ 56,290**

NOTE 6. LEASES

The Review Commission occupies office space under lease agreements that are accounted for as intragovernmental leases per SFFAS 54 guidance. Annual rent for each location is charged by the General Services Administration (GSA), which acts as the federal leasing agent for the Review Commission. Lease payments are increased annually based on the adjustments for operating costs and real estate tax escalations.

The lease locations and terms are listed below:

Location	Term	Lease Expiration Date
Denver, CO	120 months	9/30/2028
Washington, DC	180 months	4/23/2038

Below is a schedule of future payments for the term of the lease:

	Buildings	Total Non-Federal
Fiscal Year		
2027	$ 1,629,388	$ 1,629,388
2028	1,616,614	1,616,614
2029	1,510,442	1,510,442
2030	1,510,442	1,510,442
2031	1,510,442	1,510,442
2032-2036	7,552,208	7,552,208
2037-2038	2,391,532	2,391,532
Total	**$ 17,721,068**	**$ 17,721,068**

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

NOTE 7. COMMITMENTS AND CONTINGENCIES

The Review Commission did not have any material contingent liabilities that met disclosure requirements as of September 30, 2026 and 2025.

NOTE 8. INTER-ENTITY COSTS

The Review Commission recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs and revenues relate to employee benefits and claims to be settled by the Treasury Judgement Fund. The Review Commission recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees.

The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the fiscal years ended September 30, 2026 and 2025, respectively, inter-entity costs were as follows:

	2026	2025
Office of Personnel Management	$ 764,413	$ 964,846
Total Inter-Entity Costs	**$ 764,413**	**$ 964,846**

NOTE 9. UNOBLIGATED BALANCE FROM PRIOR YEAR BUDGET AUTHORITY, NET

The Unobligated Balance Brought Forward from the prior fiscal year has been adjusted for recoveries of prior year paid and unpaid obligations and other changes such as canceled authority. The Adjustments to Unobligated Balance Brought Forward, October 1, as of September 30, 2026 and 2025, consisted of the following:

	2026	2025
Unobligated Balance Brought Forward from Prior Year, October 1	$ 4,561,261	$ 3,508,851
Recoveries of Prior Year Obligations	720,442	54,631
Other Changes in Unobligated Balances	(82,285)	(376,787)
Unobligated Balance from Prior Year Budget Authority, Net (Discretionary and Mandatory)	**$ 5,199,418**	**$ 3,186,695**

NOTE 10. UNDELIVERED ORDERS AT THE END OF THE PERIOD

Budgetary resources obligated for undelivered orders as of September 30, 2026 and 2025 were as follows:

	Intragovernmental	Other than Intragovernmental	Total
2026			
Paid Undelivered Orders	$ 7,207	$ -	$ 7,207
Unpaid Undelivered Orders	1,141,999	2,127,806	3,269,805
Total Undelivered Orders	**$ 1,149,206**	**$ 2,127,806**	**$ 3,277,012**
2025			
Paid Undelivered Orders	$ 4,216	$ -	$ 4,216
Unpaid Undelivered Orders	1,611,810	2,030,679	3,642,489
Total Undelivered Orders	**$ 1,616,026**	**$ 2,030,679**	**$ 3,646,705**

NOTE 11. EXPLANATION OF DIFFERENCES BETWEEN THE STATEMENT OF BUDGETARY RESOURCES AND THE BUDGET OF THE U.S. GOVERNMENT

The President's Budget that will include fiscal year 2026 actual budgetary execution information has not yet been published. The President's Budget is scheduled for publication in February 2027 and can be found at the OMB website: https://www.whitehouse.gov/omb/. The Fiscal Year 2027 Budget of the United States Government, with the "Actual" column completed for 2025, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

(In Millions)

	Total Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources	$ 19	$ 14	$ -	$ 14
Unobligated Balance Not Available	(3)	-	-	-
Difference Due to Rounding	(1)	-	-	-
Budget of the U.S. Government	**$ 15**	**$ 14**	**$ -**	**$ 14**

NOTE 12. CUSTODIAL REVENUES

The Review Commission's custodial collection primarily consists of Freedom of Information Act requests. While these collections are considered custodial, they are neither primary to the mission of the Review Commission nor material to the overall financial statements. The Review Commission total custodial collections are $0 and $250 for the years ended September 30, 2026 and 2025, respectively.

NOTE 13. RECONCILIATION OF NET OPERATING COST & NET BUDGETARY OUTLAYS

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

The reconciliation of Net Cost to Net Outlays as of September 30, 2026

	Intragovern-mental	Other than Intragovern-mental	Total
Net Operating Cost (Revenue) Reported on Statement of Net Cost	**$ 5,360,595**	**$ 9,206,531**	**$ 14,567,126**
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Increase/(Decrease) in Assets Not Affecting Budgetary Outlays:			
Accounts Receivable, Net	-	2,250	2,250
Advances and Prepayments	2,992	-	2,992

(Increase)/Decrease in Liabilities Not Affecting Budgetary Outlays:			
Accounts Payable	(168,658)	(40,588)	(209,246)
Federal Employee Salary, Leave, and Benefits Payable	-	(74,995)	(74,995)
Other Liabilities	(11,774)	(16)	(11,790)
Financing Sources:			
Imputed Cost	(764,413)	-	(764,413)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	**$ (941,853)**	**$ (113,349)**	**$ (1,055,202)**
Total Net Outlays (Calculated Total)	**$ 4,418,742**	**$ 9,093,182**	**$ 13,511,924**
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			**$ 13,511,924**

The reconciliation of Net Cost to Net Outlays as of September 30, 2025:

	Intragovern-mental	Other than Intragovern-mental	Total
Net Operating Cost (Revenue) Reported on Statement of Net Cost	**$ 5,187,155**	**$ 9,857,553**	**$ 15,044,708**
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Increase/(Decrease) in Assets Not Affecting Budgetary Outlays:			
Accounts Receivable, Net	-	8,987	8,987
Advances and Prepayments	2,647	-	2,647
(Increase)/Decrease in Liabilities Not Affecting Budgetary Outlays:			
Accounts Payable	(211)	(38,431)	(38,642)
Federal Employee Salary, Leave, and Benefits Payable	-	70,658	70,658
Other Liabilities	(2,537)	16	(2,521)
Financing Sources:			
Imputed Cost	(964,846)	-	(964,846)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	**$ (964,947)**	**$ 41,230**	**$ (923,717)**
Misc Items			
Distributed Offsetting Receipts (SBR 4200)	-	(250)	(250)
Non-Entity Activity	250	-	250
Total Other Reconciling Items	**$ 250**	**$ (250)**	**$ -**
Total Net Outlays (Calculated Total)	**$ 4,222,458**	**$ 9,898,533**	**$ 14,120,991**
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			**$ 14,120,991**