

NATIONAL COUNCIL ON DISABILITY

GENERAL FUND

FINANCIAL STATEMENTS

As of and for the Years Ended September 30, 2008 and 2007

TABLE OF CONTENTS

Independent auditors' report.....	1-4
Balance sheets.....	5
Statements of net cost	6
Statements of changes in net position.....	7-8
Statements of budgetary resources.....	9
Notes to financial statements.....	10-15
Appendix A	



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Independent Auditors' Report

Members and Executive Director
National Council on Disability
Washington, DC

In accordance with the Accountability of Tax Dollars Act of 2002, we are responsible for conducting audits of the National Council on Disability. In our audits of the National Council on Disability for fiscal years ended September 30, 2008 and 2007, we found

- the financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles,
- no material weaknesses in internal control over financial reporting (including safeguarding assets) and compliance with laws and regulations,
- no reportable noncompliance with laws and regulations we tested.

The following sections discuss in more detail (1) these conclusions, (2) our conclusions on Management Discussion and Analysis and other supplementary information, (3) our audit objectives, scope and methodology, and (4) agency comments and our evaluation.

Opinion on Financial Statements

The financial statements including the accompanying notes present fairly, in all material respects, in conformity with U.S. generally accepted accounting principles, the National Council on Disability's assets, liabilities, and net position as of September 30, 2008 and 2007; and net costs; changes in net position; and budgetary resources; for the years then ended.

Consideration of Internal Control

In planning and performing our audit, we considered the National Council on Disability's internal control over financial reporting and compliance. We did this to determine our procedures for auditing the financial statements and to comply with OMB audit guidance, not to express an opinion on internal control. Accordingly, we do not express an opinion on internal control over financial reporting and compliance or on management's assertion on internal control included in Management's Discussion and Analysis. However, for the controls we tested, we found no material weakness in internal control over financial reporting (including safeguarding assets) and compliance.



A material weakness is a control deficiency that results in more than a remote likelihood that the design or operation of one or more internal controls will not allow management or employees, in the normal course of performing their duties, to promptly detect or prevent errors, fraud, or noncompliance in amounts that would be material to the financial statements. Our internal control work would not necessarily disclose all deficiencies in internal control that might be material weaknesses or other significant deficiencies. We provided a separate management letter dated November 18, 2008 communicating internal control matters not considered to be material weaknesses or other significant deficiencies.

Compliance with Laws and Regulations

Our tests of the National Council on Disability's compliance with selected provisions of laws and regulations for fiscal year 2008 disclosed no instances of noncompliance that would be reportable under U.S. generally accepted government auditing standards or OMB audit guidance. However, the objective of our audit was not to provide an opinion on overall compliance with laws and regulations. Accordingly, we do not express such an opinion.

Consistency of Other Information

The National Council on Disability's Management's Discussion and Analysis, required supplementary information (including stewardship information), and other accompanying information contain a wide range of information, some of which is not directly related to the financial statements. We do not express an opinion on this information. However, we compared this information for consistency with the financial statements and discussed methods of measurement and presentation with National Council on Disability officials. Based on this limited work, we found no material inconsistencies with the financial statements, U.S. generally accepted accounting principles, or OMB guidance.

Objectives, Scope, and Methodology

National Council on Disability's management is responsible for (1) preparing the financial statements in conformity with U.S. generally accepted accounting principles, (2) establishing, maintaining, and assessing internal control to provide reasonable assurance that the broad control objectives of the Federal Managers' Financial Integrity Act are met, and (3) complying with applicable laws and regulations.

We are responsible for obtaining reasonable assurance about whether the financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles. We are also responsible for (1) obtaining a sufficient understanding of internal control over financial reporting and compliance to plan the audit, (2) testing compliance with selected provisions of laws and regulations that have a direct and material effect on the financial statements and laws for which OMB audit guidance requires testing, and (3) performing limited procedures with respect to certain other information appearing in the Annual Financial Statement.



In order to fulfill these responsibilities, we

- examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- assessed the accounting principles used and significant estimates made by management;
- evaluated the overall presentation of the financial statements;
- obtained an understanding of the entity and its operations, including its internal control related to financial reporting (including safeguarding assets), and compliance with laws and regulations (including execution of transactions in accordance with budget authority);
- tested relevant internal controls over financial reporting, and compliance, and evaluated the design and operating effectiveness of internal control;
- considered the design of the process for evaluating and reporting on internal control and financial management systems under the Federal Managers' Financial Integrity Act; and
- tested compliance with selected provisions of the following laws and regulations: the Anti-Deficiency Act, the Pay and Allowance System for Civilian Employees as provided primarily in Chapters 51-59 of title 5, United States Code, the Prompt Payment Act, and the Rehabilitation Act Amendments of 1984, Public Law 98-221.

We did not evaluate all internal controls relevant to operating objectives as broadly defined by the Federal Managers' Financial Integrity Act, such as those controls relevant to preparing statistical reports and ensuring efficient operations. We limited our internal control testing to controls over financial reporting and compliance. Because of inherent limitations in internal control, misstatements due to error or fraud, losses, or noncompliance may nevertheless occur and not be detected. We also caution that projecting our evaluation to future periods is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with controls may deteriorate. In addition, we caution that our internal control testing may not be sufficient for other purposes.

We did not test compliance with all laws and regulations applicable to the National Council on Disability. We limited our tests of compliance to selected provisions of laws and regulations that have a direct and material effect on the financial statements and those required by OMB audit guidance that we deemed applicable to the National Council on Disability's financial statements for the fiscal year ended September 30, 2008. We caution that noncompliance may occur and not be detected by these tests and that such testing may not be sufficient for other purposes.

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



Agency Comments and Our Evaluation

In commenting on a draft of this report (see Appendix A), the National Council on Disability concurred with the facts and conclusions in our report.

Martin & Wall, P.C.

Washington, DC
November 18, 2008

National Council on Disability
Balance Sheet
As of September 30, 2008 and 2007

		2008	2007
Assets:			
Intragovernmental:			
Fund Balance With Treasury	(Note 3)	\$ 1,340,070	\$ 1,317,395
Total Intragovernmental		<u>1,340,070</u>	<u>1,317,395</u>
 Total Assets		 <u><u>\$ 1,340,070</u></u>	 <u><u>\$ 1,317,395</u></u>
 Liabilities:			
Accounts Payable	(Note 5)	39,518	52,663
Other	(Note 6)	<u>145,056</u>	<u>147,634</u>
Total Liabilities		184,574	200,297
 Net Position:			
Unexpended Appropriations - Other Funds		1,236,871	1,194,999
Cumulative Results of Operations - Other Funds		<u>(81,375)</u>	<u>(77,901)</u>
Total Net Position		<u>1,155,495</u>	<u>1,117,098</u>
 Total Liabilities and Net Position		 <u><u>\$ 1,340,070</u></u>	 <u><u>\$ 1,317,395</u></u>

*Amounts may be off by a dollar due to rounding.

The accompanying notes are an integral part of these statements

National Council on Disability
Statement of Net Cost
For the Years Ended September 30, 2008 and 2007

	2008	2007
Program Costs:		
Program A:		
Gross Costs	\$ 3,052,831	\$ 3,678,196
Net Program Costs	<u>3,052,831</u>	<u>3,678,196</u>
Net Cost of Operations	<u>\$ 3,052,831</u>	<u>\$ 3,678,196</u>

*Amounts may be off by a dollar due to rounding.

The accompanying notes are an integral part of these statements

National Council on Disability
Statement of Changes in Net Position
For the Year Ended September 30, 2008

2008

	Earmarked Funds	All Other Funds	Eliminations	Consolidated Total
Cumulative Results of Operations:				
Beginning Balances	\$	\$ (77,901)	\$	\$ (77,901)
Adjustments:				
(a) Changes in Accounting Principles (+/-)				
(b) Corrections of Errors (+/-)				
Beginning Balances, as Adjusted	\$	\$ (77,901)	\$	\$ (77,901)
Budgetary Financing Sources:				
Appropriations Used		2,995,908		2,995,908
Other Financing Resources (Non-Exchange):				
Imputed Financing		53,449		53,449
Total Financing Sources		3,049,357		3,049,357
Net Cost of Operations (+/-)		3,052,831		3,052,831
Net Change		(3,474)		(3,474)
Cumulative Results of Operations	<u>\$</u>	<u>\$ (81,375)</u>	<u>\$</u>	<u>\$ (81,375)</u>
Unexpended Appropriations:				
Beginning Balances	\$	\$ 1,194,999	\$	\$ 1,194,999
Adjustments:				
(a) Changes in Accounting Principles (+/-)				
(b) Corrections of Errors (+/-)				
Beginning Balances, as Adjusted	\$	\$ 1,194,999	\$	\$ 1,194,999
Budgetary Financing Sources:				
Appropriations Received		3,113,000		3,113,000
Other Adjustments		(75,221)		(75,221)
Appropriations Used		(2,995,908)		(2,995,908)
Total Budgetary Financing Sources		41,871		41,871
Total Unexpended Appropriations		1,236,871		1,236,871
Net Position	<u>\$</u>	<u>\$ 1,155,495</u>	<u>\$</u>	<u>\$ 1,155,495</u>

*Amounts may be off by a dollar due to rounding.

The accompanying notes are an integral part of these statements

National Council on Disability
Statement of Changes in Net Position
For the Year Ended September 30, 2007

2007

	Earmarked Funds	All Other Funds	Eliminations	Consolidated Total
Cumulative Results of Operations:				
Beginning Balances	\$	\$ (95,091)	\$	\$ (95,091)
Adjustments:				
(a) Changes in Accounting Principles (+/-)				
(b) Corrections of Errors (+/-)				
Beginning Balances, as Adjusted	\$	\$ (95,091)	\$	\$ (95,091)
Budgetary Financing Sources:				
Appropriations Used		3,629,338		3,629,338
Other Financing Resources (Non-Exchange):				
Imputed Financing		66,047		66,047
Total Financing Sources		3,695,386		3,695,386
Net Cost of Operations (+/-)		3,678,196		3,678,196
Net Change		17,190		17,190
Cumulative Results of Operations	<u>\$</u>	<u>\$ (77,901)</u>	<u>\$</u>	<u>\$ (77,901)</u>
Unexpended Appropriations:				
Beginning Balances	\$	\$ 1,422,605	\$	\$ 1,422,605
Adjustments:				
(a) Changes in Accounting Principles (+/-)				
(b) Corrections of Errors (+/-)				
Beginning Balances, as Adjusted	\$	\$ 1,422,605	\$	\$ 1,422,605
Budgetary Financing Sources:				
Appropriations Received		3,425,492		3,425,492
Other Adjustments		(23,760)		(23,760)
Appropriations Used		(3,629,338)		(3,629,338)
Total Budgetary Financing Sources		(227,606)		(227,606)
Total Unexpended Appropriations		1,194,999		1,194,999
Net Position	<u>\$</u>	<u>\$ 1,117,098</u>	<u>\$</u>	<u>\$ 1,117,098</u>

*Amounts may be off by a dollar due to rounding.

The accompanying notes are an integral part of these statements

National Council on Disability
Statement of Budgetary Resources
For the Years Ended September 30, 2008 and 2007

	2008	2008	2007	2007
	Budgetary	Non-Budgetary Credit Program Financing Accounts	Budgetary	Non-Budgetary Credit Program Financing Accounts
Budgetary Resources:				
Unobligated Balance:				
Beginning of Period	\$ 498,356	\$	\$ 218,800	\$
Recoveries of Prior Year Obligations	34,086		46,445	
Budget Authority:				
Appropriations Received	3,113,000		3,425,492	
Earned				
Collected	2,736		4,397	
Subtotal	\$ 3,115,736		\$ 3,429,889	
Permanently Not Available	(75,221)		(23,760)	
Total Budgetary Resources	<u>\$ 3,572,957</u>	<u>\$</u>	<u>\$ 3,671,374</u>	<u>\$</u>
Status of Budgetary Resources:				
Obligations Incurred (Note 9)				
Direct	\$ 3,157,379	\$	\$ 3,173,018	\$
Subtotal	\$ 3,157,379		\$ 3,173,018	
Unobligated Balances				
Apportioned	242,092		338,270	
Subtotal	\$ 242,092		\$ 338,270	
Unobligated Balances - Not Available	173,486		160,086	
Total Status of Budgetary Resources	<u>\$ 3,572,957</u>	<u>\$</u>	<u>\$ 3,671,374</u>	<u>\$</u>
Change in Obligated Balances:				
Obligated Balance, Net:				
Unpaid Obligations, Brought Forward, October 1	\$ 819,039	\$	\$ 1,293,552	\$
Total, Unpaid Obligated Balance, Brought Forward, Net	\$ 819,039		\$ 1,293,552	
Obligations Incurred	3,157,379		3,173,018	
Gross Outlays (-)	(3,017,840)		(3,601,087)	
Recoveries of Prior-Year Unpaid Obligations, Actual (-)	(34,086)		(46,445)	
Change in Uncollected Customer Payments from Federal Sources				
Obligated Balance, Net, End of Period:				
Unpaid Obligations (+) (Note 10)	924,491		819,039	
Uncollected Customer Payments from Federal Sources (-)				
Total, Unpaid Obligated Balance, Net, End of Period	<u>\$ 924,491</u>	<u>\$</u>	<u>\$ 819,039</u>	<u>\$</u>
Net Outlays:				
Gross Outlays (+)	3,017,840		3,601,087	
Offsetting Collections (-)	(2,736)		(4,397)	
Less: Distributed Offsetting Receipts				
Net Outlays	<u>\$ 3,015,104</u>	<u>\$</u>	<u>\$ 3,596,689</u>	<u>\$</u>

*Amounts may be off by a dollar due to rounding.

The accompanying notes are an integral part of these statements

NATIONAL COUNCIL ON DISABILITY

Notes to Financial Statements

September 30, 2008 and 2007

NOTE 1 – OVERVIEW OF REPORTING ENTITY

The National Council on Disability (NCD) is an independent agency of the Executive Branch of the United States Government that makes recommendations to the President and Congress on issues affecting Americans with disabilities. NCD is composed of 15 members appointed by the President and confirmed by the U.S. Senate.

NCD's overall purpose is to promote policies, programs, practices and procedures that guarantee equal opportunity for all individuals with disabilities, regardless of the nature or severity of the disability; and to empower individuals with disabilities to achieve economic self-sufficiency, independent living, and inclusion and integration into all aspects of society. This mission is accomplished by serving as a policy agency that publishes reports and works with agencies on policy development.

NCD was originally established in 1978 as an advisory board within the Department of Education (Public Law 95-602) and was subsequently transformed into an independent federal agency by the Rehabilitation Act Amendments of 1984 (Public Law 98-221).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These financial statements have been prepared from the accounting records of NCD in accordance with generally accepted accounting principles (GAAP), and the form and content for entity financial statements specified by the Office of Management and Budget (OMB) in OMB Circular No. A-136, as amended. GAAP for Federal entities are standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), which has been designated the official accounting standards-setting body for the Federal Government by the American Institute of Certified Public Accountants.

OMB Circular No. A-136 requires agencies to prepare principal statements, which include a Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. The balance sheet presents, as of September 30, 2008, amounts of future economic benefits owned or managed by NCD (assets), amounts owed by NCD (liabilities), and amounts which comprise the difference (net position). The Statement of Net Cost reports the full cost of the program, both direct and indirect costs of the output, and the costs of identifiable supporting services provided by other segments within NCD and other reporting entities. The Statement of Budgetary Resources reports an agency's budgetary activity.

NATIONAL COUNCIL ON DISABILITY

Notes to Financial Statements

September 30, 2008 and 2007

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

Transactions are recorded on the accrual accounting basis in accordance with OMB Circular No. A-136. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Revenues and Other Financing Sources

NCD is an appropriated fund. It receives appropriations. Other financing sources for NCD consist of imputed financing sources which are costs financed by other Federal entities on behalf of NCD, as required by Statement of Federal Financial Accounting Standard (SFFAS) No. 5, Accounting for Liabilities of the Federal Government.

NOTE 3 – FUND BALANCE WITH TREASURY

All of NCD's fund balance with treasury comes from appropriations. No trust, revolving or other fund types are used to fund NCD's activities. NCD operates as an annual fund, receiving a new single-year appropriation each year. Fund balance with treasury is a consolidated balance of one no-year fund and five annual funds (FY 2004, FY 2005, FY 2006, FY 2007 and FY 2008). The annual fund for FY 2003 was cancelled and the remaining fund balance of \$20,837 was given back to US Treasury during fiscal year 2008.

A. Fund Balance with Treasury	<u>2008</u>	<u>2007</u>
General Funds	\$1,340,070	\$1,317,395
 B. Status of Fund Balance with Treasury		
1) Unobligated Balance		
a) Available	242,092	338,270
b) Unavailable	173,486	160,086
2) Obligated Balance not yet Disbursed	924,491	819,039
Total	<u>\$1,340,070</u> *	<u>\$1,317,395</u>

* Rounding

NATIONAL COUNCIL ON DISABILITY

Notes to Financial Statements

September 30, 2008 and 2007

NOTE 4 – FIXED ASSETS

Fixed assets consist of property that is used in NCD's operations and consumed over time. NCD owns certain fixed assets that are not reflected on the balance sheet as of September 30, 2008 and 2007. These consist of office furniture and computer equipment that were acquired several years ago, are still in service, but are fully depreciated and have immaterial book values. Therefore, these fixed assets are not booked as assets as of September 30, 2008 or 2007.

NOTE 5 – LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

Liabilities of NCD are classified as liabilities covered or not covered by budgetary resources. As of September 30, 2008, NCD showed liabilities covered by budgetary resources of \$103,199 and liabilities not covered by budgetary resources of \$81,375. As of September 30, 2007, NCD showed liabilities covered by budgetary resources of \$122,396 and liabilities not covered by budgetary resources of \$77,901.

As of September 30, 2008, liabilities covered by budgetary resources was composed of Accounts Payable of \$39,518 Accrued Funded Payroll and Leave of \$63,681. As of September 30, 2007, liabilities covered by budgetary resources was composed of Accounts Payable of \$52,663 and Accrued Funded Payroll and Leave of \$69,733.

	2008	2007
With the Public		
Other (Unfunded leave liability)	81,375	77,901
Total liabilities not covered by budgetary resources	81,375	77,901
Total liabilities covered by budgetary resources	103,199	122,396
Total Liabilities	<u>\$184,574</u>	<u>\$200,297</u>

NOTE 6 – OTHER LIABILITIES

As of September 30, 2008, other liabilities with the public consisted of Accrued Funded Payroll and Leave of \$63,681 and unfunded leave in the amount of \$81,375. As of September 30, 2007, other liabilities with the public consisted of Accrued Funded Payroll and Leave of \$69,733 and unfunded leave in the amount of \$77,901.

	<u>With the Public</u>	<u>Non-Current</u>	<u>Current</u>	<u>Total</u>
2008	Other Liabilities	\$81,375	\$63,681	\$145,056
2007	Other Liabilities	\$77,901	\$69,733	\$147,634

NATIONAL COUNCIL ON DISABILITY

Notes to Financial Statements

September 30, 2008 and 2007

NOTE 7 – LEASES

NCD leases office space at 1331 F Street, NW, Washington, DC. The lease was entered into and became effective December 2007. The lease does not contain an option to renew.

The following is a schedule of minimum lease payments required by the lease:

<u>Fiscal Year Ended</u>	<u>Minimum Lease Payments</u>
September 30, 2009	\$ 240,168
September 30, 2010	241,080
September 30, 2011	222,079
	<u>\$ 703,327</u>

NOTE 8 – INTRAGOVERNMENTAL COSTS AND EXCHANGE REVENUE

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

	<u>Total 2008</u>	<u>Total 2007</u>
Program A		
Intragovernmental costs	550,023	665,888
Public costs	<u>2,502,809</u>	<u>3,012,308</u>
Total Program A costs	<u>3,052,831</u> *	<u>3,678,196</u>
Total Program A	<u>3,052,831</u> *	<u>3,678,196</u>

* Rounding

NOTE 9 – APPORTIONMENT CATEGORIES OF OBLIGATIONS INCURRED

All obligations for NCD are category A, which is the amount of direct obligations incurred against amounts apportioned under category A on the latest SF 132.

	<u>2008</u>	<u>2007</u>
Direct		
Category A	\$3,157,379	\$3,173,018
Category B	0	0
Exempt	0	0

NATIONAL COUNCIL ON DISABILITY

Notes to Financial Statements

September 30, 2008 and 2007

NOTE 10 – UNDELIVERED ORDERS AT THE END OF THE PERIOD

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

	Undelivered Orders	Accounts Payable	Unpaid Obligated Balance Net
2008	821,292	103,199	\$924,491
2007	696,643	122,396	\$819,039

NOTE 11 – RECONCILIATION OF NET COST OF OPERATIONS (PROPRIETARY) TO BUDGET (FORMERLY THE STATEMENT OF FINANCING)

	2008	2007
<i>Resources Used to Finance Activities:</i>		
Budgetary Resources Obligated		
Obligations Incurred	\$ 3,157,379	\$ 3,173,018
Less: Spending Authority from Offsetting Collections and Recoveries	36,822	50,842
Net Obligations	3,120,557	3,122,176
Other Resources		
Imputed Financing from Costs Absorbed by Others	53,449	66,047
Other Resources (+/-)		
Net Other Resources Used to Finance Activities	53,449	66,047
Total Resources Used to Finance Activities	3,174,007	3,188,223
<i>Resources Used to Finance Items not Part of the Net Cost of Operations</i>		
Change in Budgetary Resources Obligated for Goods		
Services and Benefits Ordered But Not Yet Provided	124,649	(507,162)
Total Resources Used to Finance Items Not Part of the Net Cost of Operations	124,649	(507,162)
Total Resources Used to Finance the Net Cost of Operations	3,049,357	3,695,386
<i>Components of the Net Cost of Operations that will not Require or Generate Resources in the Current Period:</i>		
Components Requiring or Generating Resources in Future Periods:		
Increase in Annual Leave Liability	3,474	(17,190)
Total Components of Net Cost of Operations that will Require or Generate Resources in Future Periods	3,474	(17,190)
Total Components of Net Cost of Operations that will not Require or Generate Resources in the Current Period	3,474	(17,190)
Net Cost of Operations	\$ 3,052,831	\$ 3,678,196

NATIONAL COUNCIL ON DISABILITY

Notes to Financial Statements

September 30, 2008 and 2007

**NOTE 11 – RECONCILIATION OF NET COST OF OPERATIONS
(PROPRIETARY) TO BUDGET (FORMERLY THE STATEMENT OF
FINANCING) (CONTINUED)**

As of September 30, 2008, liabilities not covered by budgetary resources total \$81,375 and the change in components requiring or generating resources in future period shows \$3,474. The \$3,474 is the net increase of future funded expenses – leave between appropriations of annual fund 2007 and annual fund 2008. Accrued funded payroll liability is covered by budgetary resources and is included in the net cost of operations. Whereas, the unfunded leave liability includes the expense related to the increase in annual leave liability for which the budgetary resources will be provided in a subsequent period.

	<u>2008</u>	<u>2007</u>
Liabilities not covered by budgetary resources	\$81,375	\$77,901
Change in components requiring/generating resources	\$3,474	(\$17,190)

APPENDIX A –
NATIONAL COUNCIL ON DISABILITY COMMENTS ON
DRAFT AUDIT REPORT



National Council on Disability

An independent federal agency making recommendations to the President and Congress to enhance the quality of life for all Americans with disabilities and their families

November 13, 2008

Martin & Wall, P.C.
Attn. John J. Wall, CPA
1633 Q Street, NW
Suite 230
Washington, DC 20009

Dear Mr. Wall:

We have reviewed the draft audit report provided to us relating to your audit of the National Council on Disability for the fiscal year ended September 30, 2008. We concur with the facts and conclusions in the draft report.

Sincerely,

A handwritten signature in black ink, appearing to read "McCollins", written over a horizontal line.

Michael C. Collins
Executive Director