Udall Foundation

CIVILITY, INTEGRITY, CONSENSUS

Performance and Accountability Report for Fiscal Year 2026

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November 16, 2026

Message from the Chair of the Board of Trustees

I am pleased to submit the Morris K. Udall and Stewart L. Udall Foundation (Udall Foundation) Performance and Accountability Report (PAR) for fiscal year (FY) 2026. This report presents financial and performance information that demonstrates the Udall Foundation's commitment to honoring the legacies of Morris K. Udall and Stewart L. Udall as described in its enabling legislation.

The PAR affirms the Udall Foundation's compliance with applicable legal and regulatory requirements and provides evidence of strong internal financial performance and management. It also includes measurable results from our suite of environmental, educational, and public policy programs; these results are a testament to the impact the Udall Foundation makes across the Nation and a tribute to the dedicated and talented Udall Foundation team that delivers and supports these programs.

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

The enclosed unqualified opinion from the agency's independent external auditor affirms that the financial reporting included in the PAR accurately reflects the operations of the Udall Foundation. The Board of Trustees continues to be fully engaged in fiduciary oversight and strengthening of the Udall Foundation's organizational structure and internal controls.



Lisa Johnson-Billy
Chair, Board of Trustees

Section I – Introduction

Agency Overview

The Morris K. Udall Foundation was established by the U.S. Congress in 1992 as an independent executive branch agency to honor Morris K. Udall's lasting impact on this Nation's environment, public lands, and natural resources, and his support of the rights and self-governance of Native Americans and Alaska Natives. In 2009, Congress enacted legislation to also honor Stewart L. Udall, Morris K. Udall's brother, for his more than 50 years of distinguished national leadership in environmental and Native American policy. The agency is known today as the Morris K. Udall and Stewart L. Udall Foundation and is headquartered in Tucson, Arizona. The legislation that created the Udall Foundation is codified at 20 U.S.C. §5601 *et seq*.

Vision Statement

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

Mission Statement

The Udall Foundation promotes public service through *research*, *education*, and *programs* that:

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

Values Statement

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

- Integrity
- Civility
- Consensus
- Public Service
- Nonpartisanship

Scope of Responsibilities

The Udall Foundation is authorized by Congress to:

- Award Scholarships, Internships, and Fellowships to eligible individuals for study in fields related to the environment and Native American and Alaska Native health care and Tribal public policy.
- Through the Stewart L. Udall Parks in Focus Program, invite youth to participate in education programs and provide training and education programs to professionals who

work with youth to (1) increase awareness of the importance of and promote the benefit and enjoyment of the Nation's natural resources and (2) foster greater recognition and understanding of the role of the environment, public lands, and resources in the development of the United States.
- Provide funding to the Udall Center for Studies in Public Policy to conduct policy research and outreach on the environment and related themes.
- Provide funding and other assistance to the Native Nations Institute for Leadership, Management, and Policy, a program of the Udall Center for Studies in Public Policy, for research, education, and training on Native American and Alaska Native health care issues and Tribal public policy issues.
- Provide funding to Special Collections at the University of Arizona Libraries to serve as the repository for the papers of Morris K. Udall and Stewart L. Udall and other such public papers as may be appropriate and assure such papers' availability to the public.
- Provide assessment, mediation, collaboration, training, and other related services on a wide range of environmental, natural resources, Tribal, and public lands issues, conflicts, disputes, and potential disputes involving the Federal Government through the John S. McCain III National Center for Environmental Conflict Resolution.

These programs facilitate the Udall Foundation's mission in accordance with the agency's overarching strategic goals:

- Strengthen the appreciation, stewardship, and collaborative processes for governance of the environment, public lands, and natural resources.
- Strengthen Native Nations to facilitate their self-determination, governance, and human capital goals.

The Further Consolidated Appropriations Act, 2024, enacted into law in March 2024, included language reauthorizing the Udall Foundation through fiscal year 2029.

Strategic Goals, Strategic Objectives, and Performance Goals

The Udall Foundation's FY 2026–2030 Strategic Plan articulates long-term priorities and goals by which the Udall Foundation implements its mission. Three specific Strategic Goals, with attendant Strategic Objectives and Performance Goals, currently guide the Udall Foundation's activities.

The Udall Foundation Strategic Plan for FY 2026–2030 establishes an agency-wide vision, direction, and priorities for operations and programs. The Strategic Plan facilitates the integration of the Udall Foundation's programs and the allocation of resources to achieve key goals. The Udall Foundation's Board of Trustees, working closely with agency leadership and employees, aligned the FY 2026–2030 Strategic Plan with the Udall Foundation's enabling legislation. Development of the Strategic Plan also included consultation with other stakeholders to incorporate their direction.

Organizational Structure

The Udall Foundation ended FY 2026 with 22 full-time equivalent (FTE) employees. Most employees are based at the agency's Tucson, Arizona, headquarters office; the remainder are based at the agency's Washington, D.C., office. The current offices support the agency's mission requirements by facilitating meaningful, in-person work across agency components. In accordance with current Administration direction, the Udall Foundation no longer utilizes remote duty stations and has completed the process of relocating remote employees to the agency's offices. The Udall Foundation reports lease capitalization and real property information to the U.S. General Services Administration (GSA) on an annual basis, consistent with Office of Management and Budget (OMB) Memorandum M-20-03 and Federal Accounting Standards Advisory Board guidance.

Performance and Accountability Reporting Approach

The Government Performance and Results Modernization Act of 2010 requires each Federal agency to report annually on its progress in meeting the goals and objectives established by its Strategic Plan. The Udall Foundation's PAR for FY 2026 presents to Congress, the President, and the American people detailed information about progress in meeting the Udall Foundation's strategic goals and achieving its strategic objectives, performance goals, and related measures.

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

The Udall Foundation has chosen to produce a combined PAR for FY 2026, which provides both performance information on progress toward meeting the goals of its FY 2026–2030 Strategic Plan and financial information that enables Congress and the public to assess its performance relative to resources appropriated and used. This PAR satisfies the reporting requirements as outlined in OMB Circulars No. A-11 and A-136 and meets Government Performance and Results Act requirements.

Section II — Performance

Environmental Dispute Resolution Fund

Fund Overview

Appropriations made to the Environmental Dispute Resolution Fund (EDRF) are used for the annual operations of the John S. McCain III National Center for Environmental Conflict Resolution and for 85% of Udall Foundation expenses shared with the Morris K. Udall and Stewart L. Udall Trust Fund, a formula previously approved by the U.S. Department of the Interior Office of Inspector General and consistent with Congressional intent.

Congress has authorized the Udall Foundation to accept and retain offsetting collections from Federal agencies in the EDRF, in addition to its appropriations, for environmental collaboration and conflict resolution (ECCR) project and training services. Such reimbursements are processed primarily through interagency funding agreements.

Appropriations made to the EDRF are available for direct expenditure and remain available until expended. Available balances in the EDRF may also be invested in Treasury public debt securities to generate interest earnings. Interest rates on Treasury public debt securities are closely monitored by Udall Foundation leadership to determine how best to invest balances in the EDRF.

The Consolidated Appropriations Act, 2026, included a four-year limitation for direct expenditure of the FY 2026 EDRF appropriation.

John S. McCain III National Center for Environmental Conflict Resolution

The John S. McCain III National Center for Environmental Conflict Resolution (National Center) is a nonpartisan Federal resource for ECCR activities. It is dedicated to resolving environmental issues, conflicts, disputes, and potential disputes involving the Federal Government and promoting collaborative decision-making among Federal, State, and Tribal governments and other organizations.

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

The National Center's services advance Administration priorities and produce cost savings by reducing litigation and appeals, minimizing inefficiencies and the waste of agency resources that result from conflict, reducing instances of stalled or delayed environmental projects, avoiding lost economic opportunities, minimizing unnecessary and costly remediation when environmental issues are not dealt with in a timely manner, and avoiding public frustration and lost confidence in the Federal Government. Via Congressionally approved cost recovery from

offsetting collections, the National Center facilitates additional positive conflict resolution outcomes for the Nation beyond those possible solely from appropriated funding.

Morris K. Udall and Stewart L. Udall Trust Fund

Fund Overview

Appropriations made to the Morris K. Udall and Stewart L. Udall Trust Fund (Trust Fund) are added to the Trust Fund's corpus and invested in Treasury public debt securities to generate interest earnings. The Udall Foundation's enabling legislation specifies that only Trust Fund interest earnings may be used to fund authorized Education Programs, partner programming at the University of Arizona, and related administrative costs. Interest rates on Treasury public debt securities are closely monitored by Udall Foundation leadership to determine how best to invest the Trust Fund corpus.

In accordance with the Udall Foundation's enabling legislation, not less than 50% of the annual Trust Fund interest earnings is used to fund authorized Education Programs that can include the Morris K. Udall and John S. McCain III Native American Graduate Fellowship in Tribal Policy, the Native American Congressional Internship, the Stewart L. Udall Parks in Focus Program, and the Udall Undergraduate Scholarship. Annual interest earnings are also applied to 15% of Udall Foundation expenses shared with the EDRF; not more than 17.5% of the annual Trust Fund interest earnings may be allocated to salaries and other administrative purposes. In addition, not less than 20% of the annual Trust Fund interest earnings is allocated to the University of Arizona for activities of the Udall Center for Studies in Public Policy and Special Collections at the University of Arizona Libraries.

Since FY 2001, Congress has annually authorized that a portion of that fiscal year's Trust Fund appropriation be set aside, at the discretion of the Board of Trustees, for reimbursement of expenses of the Native Nations Institute for Leadership, Management, and Policy, a program of the Udall Center for Studies in Public Policy, and to fund the Native American Congressional Internships and associated programming. Since FY 2023, the Udall Foundation has received the ability from Congress to utilize its Trust Fund appropriations for direct expenditure, in addition to Trust Fund interest earnings.

The Consolidated Appropriations Act, 2026, included a four-year limitation for direct expenditure of the FY 2026 Trust Fund appropriation.

Morris K. Udall and John S. McCain III Native American Graduate Fellowship in Tribal Policy

The Morris K. Udall and John S. McCain III Native American Graduate Fellowship in Tribal Policy (Native American Graduate Fellowship or Fellowship) supports three outstanding Native American and Alaska Native graduate students each year who intend to pursue advanced degrees in Tribal public policy and health care, including law and medicine. The Udall Foundation established the Native American Graduate Fellowship Program in FY 2021. The program is funded by interest earnings on Trust Fund investments.

Native American Congressional Internship

The Native American Congressional Internship (Internship) identifies future leaders in Indian Country and places them in Congressional and Federal agency offices in Washington, D.C., to learn firsthand how the Federal Government works with and impacts Tribes and Tribal communities. The Internship provides professional development for up to 12 deserving and qualified students annually, connecting them to a network of leaders and policy makers in Indian affairs. The Internship Program, comanaged by the Udall Foundation and the Native Nations Institute for Leadership, Management, and Policy, is funded through annual appropriations via a set-aside, a portion of which is retained by the Udall Foundation for its direct expenditures on Internship programming.

Stewart L. Udall Parks in Focus Program

The Stewart L. Udall Parks in Focus Program (Parks in Focus®) fosters in youth an appreciation for the environment and natural resources through visits to public lands during which participants learn the fundamentals of photography, ecology, and conservation. Parks in Focus® also provides digital resources and trains Federal employees, natural resource professionals, and educators in the use of program curricula. Arizona-based Parks in Focus® activities are primarily funded by interest earnings on Trust Fund investments, while Parks in Focus® activities outside of Arizona are primarily funded by external grants, donations, and program partners.

Udall Undergraduate Scholarship

The Udall Undergraduate Scholarship (Scholarship) identifies future leaders in environmental, Tribal public policy, and health care fields. It is highly competitive with hundreds of applicants who have already participated in their school's internal competition competing for 65 awards. The program is funded by interest earnings on Trust Fund investments.

Udall Center for Studies in Public Policy

The Udall Center for Studies in Public Policy (Udall Center) at the University of Arizona supports policy-relevant interdisciplinary research, science-policy dialogues, and other endeavors that link scholarship and education with decision-making. It convenes an annual meeting of experts to address contemporary environmental issues and generates dozens of environmental publications and presentations annually. Areas of particular focus include water security and management, climate adaptation and planning, and ecosystem services valuation and protection, primarily in the Southwest and U.S.-Mexico border region.

Native Nations Institute for Leadership, Management, and Policy

The Native Nations Institute for Leadership, Management, and Policy (NNI), a program of the Udall Center, is a resource for self-determination, governance, and economic development for Native Nations that assists Tribes engaged in constitutional and governance reforms and provides education to Tribal leaders. NNI also conducts research and policy analysis in the areas of intergovernmental relations, natural resources management, development strategy, health

care, law enforcement, data governance, and social services, and comanages the Internship Program with the Udall Foundation.

Udall Archives in Special Collections at the University of Arizona Libraries

Special Collections at the University of Arizona Libraries serves as the repository for the Udall Archives, which includes the papers of Morris K. Udall and Stewart L. Udall. The University of Arizona Libraries assures public access to such papers, including books, manuscripts, photographs, maps, and audiovisual holdings, and curates public displays and events highlighting the impact and legacies of Morris K. Udall and Stewart L. Udall.

Performance Structure Overview

Completeness and Reliability of Data

The Udall Foundation regularly assesses its progress toward meeting the goals of its FY 2026–2030 Strategic Plan. Performance data are collected using output measures such as number of awardees, consultations, and trainings as well as outcome measures that capture participant feedback on the quality and value of services and programs. Performance feedback is solicited from participants in and users of National Center, Education, and the University of Arizona programs and services.

Collectively, these performance data represent an independent external source of evaluation. In designing data collections, the Udall Foundation balances the desire for and value of in-depth feedback with the burden such requests place on the public, as well as the associated administrative costs of such collections. In FY 2024, the Udall Foundation completed the public notification and approval process to update certain agency information collection requests (ICRs) in coordination with the Office of Information and Regulatory Affairs (OIRA). The agency has initiated a review of Privacy Act and System of Records Notice requirements and is coordinating with OIRA to update the remaining ICRs. The agency expects to complete these activities in FY 2027.

The Udall Foundation's performance data are reasonably complete and reliable as defined by the Government Performance and Results Act of 1993 and are used regularly by agency leadership and program managers to make both strategic and operational decisions. The performance data tables at the end of Section II show FY 2026 data collected for each program. More information on ICRs is available in Appendix A, Data Validation and Verification.

External Factors Affecting Progress and Future Actions

The FY 2027 President's Budget proposed eliminating Federal funding for the Udall Foundation as part of the Administration's efforts to streamline functions across the Federal Government. If the elimination of funding is approved by Congress, the Udall Foundation would initiate an orderly and responsible closure of operations in FY 2027.

Congressional appropriations to the EDRF and to other Federal agencies are a primary source of funding for the National Center's services, the latter through interagency agreements. A level EDRF appropriation in FY 2027, along with anticipated offsetting collections through interagency

agreements and the use of no-year EDRF liquidity, will be sufficient to maintain existing National Center baseline activities in FY 2027. Should future appropriations or offsetting collections decrease, the National Center's capacity to provide impartial collaboration, consensus-building, training, and conflict resolution services could be reduced. National Center program leadership continues to cultivate existing and develop new Federal and non-Federal partnerships to diversify funding sources for ECCR services.

The Udall Foundation's Trust Fund programs are funded by interest earnings on Trust Fund investments and by Congressional appropriations. Anticipated Trust Fund interest earnings and a level Trust Fund appropriation will be sufficient to maintain existing baseline activities in FY 2027 for Parks in Focus®; the Scholarship, Internship, and Fellowship; and the University of Arizona partner programming. Lower interest rates in future years could negatively impact these programs through reduced interest earnings on Trust Fund investments.

As a small, independent Federal agency, the Udall Foundation must find cost-effective means to comply with a wide variety of laws and statutes. The Udall Foundation utilizes interagency agreements with GSA for payroll, accounting, human resources, and other enterprise support services. The agency also utilizes the Cybersecurity and Infrastructure Security Agency (CISA) Continuous Diagnostics and Mitigation (CDM) Program to strengthen the agency's security posture, in accordance with the five National Cybersecurity Strategy pillars and in support of initiatives such as CISA's Zero Trust Maturity Model. Consequently, the agency may be periodically impacted by service delays internal to GSA and CISA.

The Udall Foundation aims to continue developing its statutory authority to solicit and administer grants, gifts, and donations. The Udall Foundation has not established specific grants, gifts, and donations collections targets for FY 2027; however, the agency will continue to increase awareness of its programs through outreach to educational institutions, private foundations, and other potential funding partners. In FY 2026, the Udall Foundation was the recipient of a $0.024 million gift for Parks in Focus® trips and activities in Arizona; the gift was presented to and will be administered by Western National Parks, the official nonprofit partner of Parks in Focus®.

Annual Performance

This PAR focuses on FY 2026 performance toward the goals of the Udall Foundation's FY 2026–2030 Strategic Plan. Performance data for FY 2023-2025 were included in the FY 2025 PAR.

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

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

Performance Goal 1.1.1: Convene and facilitate an annual meeting of experts and promote dialogues on environmental, natural resources, and public lands issues.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Number of meetings of experts annually on environmental, natural resources, and public lands issues.	FY 2026	1	2

Funding Source for PG 1.1.1 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 1.1.2: Conduct research that informs environmental policy and natural resources management and provide broad dissemination.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Number of environmental policy publications annually.	FY 2026	20	29

Funding Source for PG 1.1.2 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 1.1.3: Ensure that digitized legacy audiovisual (AV) content in the papers of Morris K. Udall and Stewart L. Udall has associated metadata for long-term preservation and access.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Percentage of identified digitized legacy AV content in the papers of Morris K. Udall and Stewart L. Udall that has associated metadata for long-term preservation and access.	FY 2026	50%	75%

Funding Source for PG 1.1.3 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 1.1.4: Ensure that AV holdings in the papers of Morris K. Udall and Stewart L. Udall have been systematically reviewed for ownership and copyright information.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Percentage of the AV holdings in the papers of Morris K. Udall and Stewart L. Udall that have been systematically reviewed for ownership and copyright information.	FY 2026	35%	75%

Funding Source for PG 1.1.4 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

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

Performance Goal 1.2.1: Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources issues, conflicts, and disputes involving Federal agencies and relevant stakeholders.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Percentage of respondents who report that the National Center provided services that supported progress toward prevention or resolution of environmental issues, conflicts, and disputes.	FY 2026	85%	100%

Funding Source for PG 1.2.1 above is the Environmental Dispute Resolution Fund.

Performance Goal 1.2.2: Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building involving the Federal Government.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Percentage of environmental collaboration and conflict resolution (ECCR) training participants who report what they take away from the training will have a very positive impact on their effectiveness in the future.	FY 2026	85%	78%

Funding Source for PG 1.2.2 above is the Environmental Dispute Resolution Fund.

Performance Goal 1.2.3: Provide resources and consultation services to increase the use of environmental collaboration and conflict resolution involving Federal agencies, States, Native Nations, and relevant stakeholders.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Number of initiatives annually that support or promote the increased use of ECCR by Federal agencies and relevant stakeholders.	FY 2026	3	3

Funding Source for PG 1.2.3 above is the Environmental Dispute Resolution Fund.

Strategic Objective 1.3: Provide educational programs to increase understanding of the environment, natural resources, and public lands.

Performance Goal 1.3.1: Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure 1: Number of Scholarships awarded annually.	FY 2026	37	47

Funding Source for PG 1.3.1 Measure 1 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 1.3.1: Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure 2: Number of institutions of higher education represented.	FY 2026	19	41

Funding Source for PG 1.3.1 Measure 2 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of supporting opportunities for youth to learn about and experience the Nation's parks and wilderness and other outdoor areas.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure 1: Number of individuals reached annually through direct Parks in Focus® programs and trainings.	FY 2026	250	450

Funding Source for PG 1.3.2 Measure 1 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of supporting opportunities for youth to learn about and experience the Nation's parks and wilderness and other outdoor areas.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure 2: Number of youth-serving organizations and public lands agencies reached annually.	FY 2026	5	12

Funding Source for PG 1.3.2 Measure 2 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

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

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

Performance Goal 2.1.1: Provide Native Nations and others with education, resources, and services for leadership and governance that will enable Native Nations to achieve their strategic goals.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Number of educational seminars and courses annually.	FY 2026	15	19

Funding Source for PG 2.1.1 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 2.1.2: Provide policy analysis and research to support Native Nations.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Number of Indigenous policy publications and briefings annually.	FY 2026	10	15

Funding Source for PG 2.1.2 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 2.1.3: Ensure that digitized legacy audiovisual (AV) content in the papers of Morris K. Udall and Stewart L. Udall has associated metadata for long-term preservation and access.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Percentage of identified digitized legacy AV content in the papers of Morris K. Udall and Stewart L. Udall that has associated metadata for long-term preservation and access.	FY 2026	50%	75%

Funding Source for PG 2.1.3 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 2.1.4: Ensure that AV holdings in the papers of Morris K. Udall and Stewart L. Udall have been systematically reviewed for ownership and copyright information.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Percentage of the AV holdings in the papers of Morris K. Udall and Stewart L. Udall that have been systematically reviewed for ownership and copyright information.	FY 2026	35%	75%

Funding Source for PG 2.1.4 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

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

Performance Goal 2.2.1: Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy and health care.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure 1: Number of Scholarships awarded annually.	FY 2026	18	18

Funding Source for PG 2.2.1 Measure 1 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 2.2.1: Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy and health care.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure 2: Number of institutions of higher education represented.	FY 2026	9	14

Funding Source for PG 2.2.1 Measure 2 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 2.2.2: Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy and health care.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure 1: Number of Internships awarded annually.	FY 2026	12	12

Funding Source for PG 2.2.2 Measure 1 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 2.2.2: Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy and health care.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure 2: Number of Congressional offices and Federal agencies that host Interns.	FY 2026	8	12

Funding Source for PG 2.2.2 Measure 2 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 2.2.3: Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure 1: Number of Fellowships awarded annually.	FY 2026	3	3

Funding Source for PG 2.2.3 Measure 1 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

Performance Goal 2.2.3: Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure 2: Number of institutions of higher education represented.	FY 2026	2	3

Funding Source for PG 2.2.3 Measure 2 above is the Morris K. Udall and Stewart L. Udall Trust Fund.

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

Performance Goal 2.3.1: Provide assessment, mediation, facilitation, and related services on issues, conflicts, and disputes that concern Native Nations.	**Fiscal Year**	**Annual Target**	**Actual Performance**
Measure: Percentage of projects annually that involve Native Nations.	FY 2026	25%	75%

Funding Source for PG 2.3.1 above is the Environmental Dispute Resolution Fund.

Section III — Financial

Fiscal Year 2026 Assurance Statement

I am pleased to submit the Morris K. Udall and Stewart L. Udall Foundation Assurance Statement for FY 2026.

The financial and performance information presented in the Performance and Accountability Report is fundamentally complete and reliable as required by the Office of Management and Budget. In accordance with the Federal Managers' Financial Integrity Act of 1982 (FMFIA), the Udall Foundation can provide reasonable assurance that its systems of management, accounting, and administrative controls, taken as a whole, meet the objectives specified in Sections 2 and 4 of the Act.

The FMFIA and its implementing guidance, OMB Circular A-123, Management's Responsibility for Internal Control, require that I annually evaluate the internal controls in place at the Udall Foundation and report the results of my evaluation. Based on that evaluation, I can provide reasonable assurance that the Udall Foundation's internal controls over operations, risk management, financial reporting, and compliance were operating effectively over the period October 1, 2025, through September 30, 2026, and that the Udall Foundation is meeting the objectives of the FMFIA. In general:

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



David P. Brown, Ph.D.
Executive Director

Analysis of Systems Controls and Legal Compliance

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

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

GSA performs necessary financial services for the Udall Foundation. These include furnishing receipt and disbursement of funds, financial reporting and related accounting functions, and execution of all investments in Treasury public debt securities. GSA is considered a part of the Udall Foundation's overall financial management operations; however, the Udall Foundation is responsible for the integrity and objectivity of the information presented in its financial statements.

Management Assurances

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

Federal Managers' Financial Integrity Act of 1982 (FMFIA)

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

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

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

The Udall Foundation's internal controls program is designed to ensure full compliance with the goals, objectives, and requirements of the FMFIA and appropriate OMB Circulars and Memoranda.

Internal Controls Assessments

The included assurance statement is based on internal controls derived from multiple audits and reviews since 2012 conducted by the U.S. Department of the Interior Office of Inspector General and the Government Accountability Office, as well as the FY 2026 external financial audit conducted by the independent CPA firm Rocha and Company, PC.

FMFIA Material Weaknesses and Accounting System Non-conformances

The Udall Foundation uses the OMB guidelines for material weakness designations and recognizes the importance of correcting material weaknesses in a timely manner. The independent external auditor identified no deficiencies in internal controls that are considered a material weakness in financial reporting during its audit for the year ended September 30, 2026.

Internal Controls over Financial Reporting

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

Federal Financial Management Improvement Act of 1996 (FFMIA)

Federal agencies are required to address compliance with the requirements of the FFMIA in the management representations made to the financial statement auditor. The Udall Foundation's independent external auditor is required to report on compliance with the FFMIA requirements in the Independent External Auditor's Report. The 2026 Independent External Auditor's Report found the Udall Foundation in substantial compliance with the FFMIA requirements.

Major Management Challenges Confronting the Udall Foundation

A long-term reduction in appropriations to the Trust Fund (from $2.750 million in FY 2009 to $1.582 million in FY 2026), along with direct spend authority for Trust Fund appropriations since FY 2023, has impacted Trust Fund interest earnings due to slower growth of the Trust Fund corpus. In contrast, the Udall Foundation has realized a recent net increase in appropriations to the EDRF (from $3.200 million in FY 2021 to $3.862 million in FY 2026). The Udall Foundation seeks to improve overall program delivery regardless of available budgetary resources. In particular, the Udall Foundation has continued to provide support for mission critical objectives and prompt attention to items identified as higher risk.

Supporting Financial System Strategies

The Udall Foundation's Project Management Database (PMD) is a multiuser application utilized to manage agencywide financial transactions and provide real-time visibility to agency employees. Using PMD, the agency's Finance team completes transmittals necessary for GSA to record and process obligations, revenues, and expenses on the Udall Foundation's behalf. The financial information is then available internally for reconciliation and reporting purposes. The information is also available to employees to assist in tracking offsetting collections and invoices, expenses, and acquisitions data such as agreements, orders, and performance.

The financial sections of PMD maintain segregation of duties by separating the ability to create, review, and approve records, depending on a user's login identity, and by using a series of electronic inboxes and internal process controls for the purposes of moving an action from user to user. Following an action's completion, PMD generates buck slips for internal recordkeeping and receipt as well as expense supporting documentation. GSA's internal controls provide a second check on transmittals; in addition, GSA provides monthly, quarterly, and year-end financial transaction reports that can be reconciled with PMD.

Analysis of Financial Statements

Introduction and Analysis of Statements

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

The Udall Foundation receives appropriations that are deposited into two funds: the Environmental Dispute Resolution Fund (EDRF) and the Morris K. Udall and Stewart L. Udall Trust Fund (Trust Fund). The agency's financial statements combine data for both funds. Available balances in both the EDRF and Trust Fund may be invested in Treasury public debt securities to generate interest earnings; however, the funds differ in how appropriations made to each may be spent. Appropriations made to the EDRF are available for direct expenditure and remain available until expended, while appropriations made to the Trust Fund are added to the Fund's corpus and invested. The Udall Foundation's enabling legislation specifies that only Trust Fund interest earnings are allowed to be used to fund authorized Education and the University of Arizona partner programming and related administrative costs. Since FY 2023, the Udall Foundation has received the ability from Congress to utilize its Trust Fund appropriations for direct expenditure, in addition to Trust Fund interest earnings. The Consolidated Appropriations Act, 2026, included a four-year limitation for direct expenditure of both the FY 2026 Trust Fund and FY 2026 EDRF appropriations.

Overall Significant Trends

EDRF: Under the Consolidated Appropriations Act, 2026, funding to the EDRF was reduced from $3.904 million to $3.862 million. A level EDRF appropriation in FY 2027, along with anticipated offsetting collections through interagency agreements and the use of no-year EDRF liquidity, will be sufficient to maintain existing National Center baseline activities in FY 2027.

Trust Fund: Under the Consolidated Appropriations Act, 2026, funding to the Trust Fund was reduced from $1.782 million to $1.582 million. Anticipated Trust Fund interest earnings and a level Trust Fund appropriation will be sufficient to maintain existing baseline activities in FY 2027 for Parks in Focus®; the Scholarship, Internship, and Fellowship; and the University of Arizona partner programming.

Balance Sheet

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

The vast majority of the Total Assets shown on the balance sheet are Trust Fund investments, representing both short- and long-term Treasury public debt securities. Overall, assets decreased by $0.329 million (0.46%).

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

Statement of Net Cost (SNC)

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

Statement of Changes in Net Position (SCNP)

Overall, the ending balance in the consolidated financial statements increased by 1.36%, the difference between total funding sources and the net cost of operations.

Statement of Budgetary Resources (SBR)

The SBR provides information to help assess budget execution and compliance with budgetary accounting rules. It provides information on total budgetary resources available, the status of those resources, and outlays. This statement is prepared on an obligation basis as opposed to the accrual basis of accounting used for the other statements. Overall, total budgetary resources decreased by $3.905 million (13.72%).

Controls, Systems, and Legal Compliance Financial Audit

In FY 2026, the Udall Foundation received an unqualified opinion from the agency's independent external auditor. The audit provides additional assurance to Udall Foundation leadership, its constituents, and Congress that the Udall Foundation's financial transactions and management practices are in keeping with established laws, regulations, and practices.

Independent External Auditor's Report (FY 2026)

The independent external auditor found the Udall Foundation's financial statements, including the accompanying notes, presented fairly in all material respects and in conformity with generally accepted accounting principles for Federal agencies. The independent external auditor identified no material weaknesses or significant deficiencies in internal controls.

Possible Future Effects of Existing Events and Conditions

EDRF: Under the Consolidated Appropriations Act, 2026, funding to the EDRF was reduced from $3.904 million to $3.862 million. A level EDRF appropriation in FY 2027, along with anticipated offsetting collections through interagency agreements and the use of no-year EDRF liquidity, will be sufficient to maintain existing National Center baseline activities in FY 2027.

Although the National Center typically receives offsetting collections for ECCR cases and projects that develop beyond the initial consultation stage, it relies upon a baseline appropriation to support its operations. The appropriation allows the National Center to develop partnerships with Federal agencies, advance new projects and trainings, and leverage the use of contracted service professionals, as appropriate, to expand its support to Federal agencies. Any future reduction in the baseline EDRF appropriation could have negative impacts on National Center operations and service provision.

A second, related factor that could negatively impact the National Center is a reduction in offsetting collections due to the inability of agencies to utilize the National Center's services. The National Center primarily provides support on Federal environmental decision-making processes; consequently, most project funding is provided by Federal agencies. Reductions in Federal agency budgets could impact either the scale or scope of Federal ECCR efforts, which could in turn impact National Center activities. The National Center is continuing efforts to expand and diversify its customer base to reduce the likelihood of downward swings in service delivery, including by offering its training courses at no charge in FY 2027. Such expansion and diversification would mitigate the reliance of the National Center on any single funding source for service provision.

Trust Fund: Under the Consolidated Appropriations Act, 2026, funding to the Trust Fund was reduced from $1.782 million to $1.582 million. Anticipated Trust Fund interest earnings and a level Trust Fund appropriation will be sufficient to maintain existing baseline activities in FY 2027 for Parks in Focus®; the Scholarship, Internship, and Fellowship; and the University of Arizona partner programming. A long-term reduction in appropriations to the Trust Fund, along with direct spend authority for Trust Fund appropriations since FY 2023, has impacted Trust Fund interest earnings due to slower growth of the Trust Fund corpus. Lower interest rates in future years could further reduce earnings on Trust Fund investments. Udall Foundation leadership regularly monitors interest rates and executes both short-term and long-term Trust Fund obligations purchases when appropriate.

Limitations of the Financial Statements

The principal financial statements included in the FY 2026 PAR have been prepared to report the financial position and results of operations of the Udall Foundation, pursuant to the requirements of 31 U.S.C. 3515(b). These statements have been prepared from the books and records of the Udall Foundation in accordance with generally accepted accounting principles for Federal agencies and the formats prescribed by OMB. These financial statements are in addition to the financial reports used to monitor and control budgetary resources, which are prepared from the same books and records. The statements should be read with the understanding that they are for a component of the U.S. Government, a sovereign entity.

Appendix A. Data Validation and Verification

The Udall Foundation works to ensure compliance with the President's Management Agenda, the Paperwork Reduction Act, and the Foundations for Evidence-Based Policymaking Act. To this end, the Udall Foundation regularly assesses its progress toward meeting the goals of its FY 2026–2030 Strategic Plan. Performance data are collected in accordance with approved ICRs; collectively, these performance data represent an independent external source of evaluation. In designing data collections, the Udall Foundation balances the desire for and value of in-depth feedback with the burden such requests place on the public, as well as the associated administrative costs of such collections.

For the National Center, a suite of questionnaires to evaluate ECCR services are used to assess performance. The National Center solicits performance feedback from participants in, and users of, National Center services. Respondents are typically surveyed at the conclusion of services or at the end of a significant phase of a process or service (e.g., the end of a training course or the completion of an assessment or mediation). The evaluative information collected by the National Center is used to drive improved program outcomes; such feedback is designed to promote reflective practice so that future processes and applications of ECCR are improved. The evaluative information also supports a macro-level evaluation of ECCR processes. The National Center has processes in place to ensure accurate recording, processing, and summarizing of performance information.

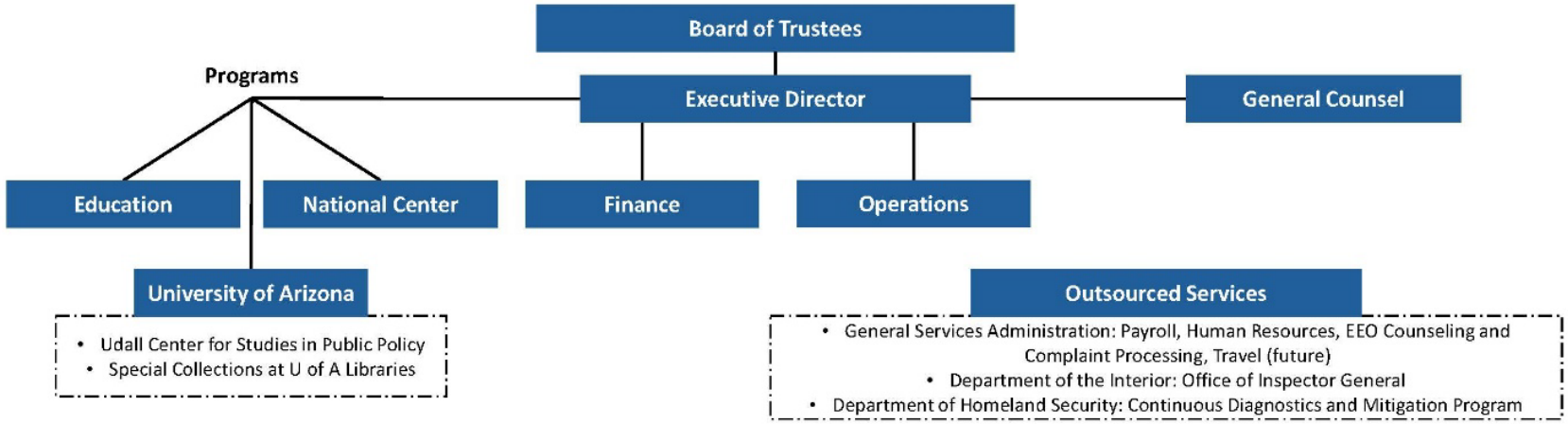
For the Education Programs, quantitative data are used to assess performance. These include the number of Scholarship, Internship, and Fellowship awards made and number of youth participants in Parks in Focus® programming; number of Congressional offices, Federal agencies, higher education institutions, youth-serving organizations, and public lands agencies engaged; percentage of audiovisual materials reviewed for ownership, copyright information, and metadata for long-term preservation and access; and number of environmental policy and Indigenous publications, briefings, convenings of experts, educational seminars, and courses. Performance data are collected directly by Education Programs staff who deliver and administer Scholarship, Internship, Fellowship, and Parks in Focus® programming. Two internal IT tools, SCATS and TRACKS, are used to aggregate, sort, and report program performance data.

In FY 2024, the Udall Foundation completed the public notification and approval process to update certain agency ICRs in coordination with OIRA. The agency has initiated a review of Privacy Act and System of Records Notice requirements and is coordinating with OIRA to update the remaining ICRs. The agency expects to complete these activities in FY 2027.

Appendix B. Organizational Chart

Effective May 13, 2025

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



Appendix C. Independent External Auditor's Report—General and Trust Fund Financial Statements & Notes to the Financial Statements