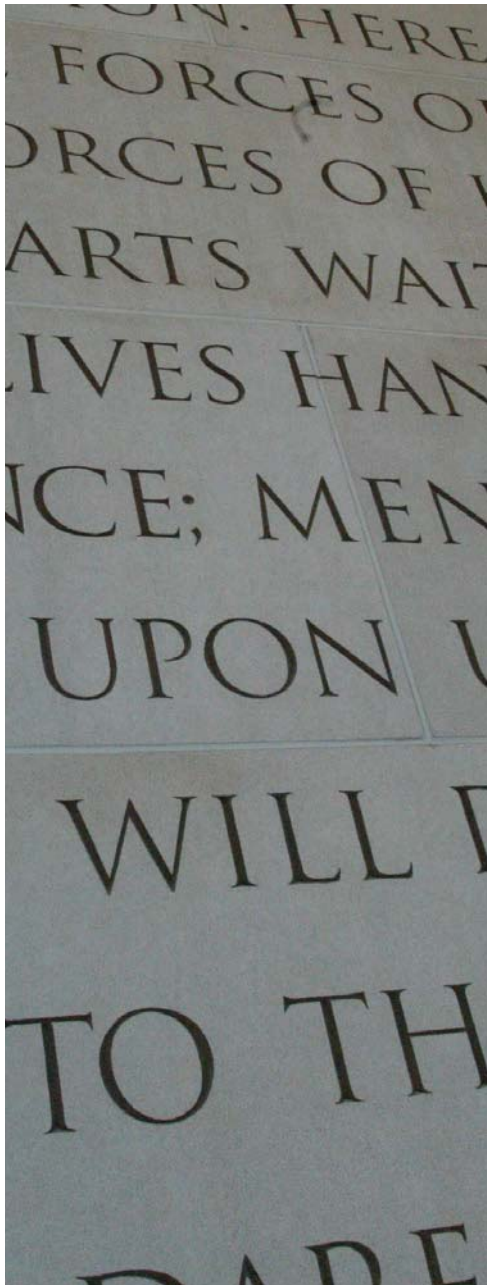




*Submission of*  
**Federal Appropriated Funds**  
**Audited Statements *and***  
**Related Documents *to* Office**  
***of* Management *and* Budget**



SEPTEMBER 30, 2022



**WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS**

Federal Appropriated Funds Financial Statements

September 30, 2022 and 2021

(With Independent Auditors' Report Thereon)

# WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS

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KPMG LLP  
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Washington, DC 20006

## Independent Auditors' Report

The Board of Trustees  
Woodrow Wilson International Center for Scholars:

### Report on the Audit of the Federal Appropriated Funds Financial Statements

#### *Opinion*

We have audited the Federal Appropriated Funds financial statements of the Woodrow Wilson International Center for Scholars (the Center) which comprise the Federal Appropriated Funds statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, and cash flows for the years then ended, and the related notes to the Federal Appropriated Funds financial statements.

In our opinion, the accompanying Federal Appropriated Funds financial statements present fairly, in all material respects, the financial position of the Center as of September 30, 2022 and 2021, and the changes in their net assets and their cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Federal Appropriated Funds Financial Statements section of our report. We are required to be independent of the Center 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.

#### *Emphasis of Matter*

We draw attention to note 2 of the Federal Appropriated Funds financial statements, which describes that the accompanying Federal Appropriated Funds financial statements were prepared to comply with the requirements of the Office of Management and Budget for the purpose of presenting the assets, liabilities, net assets, revenues, expenses, and cash flows related to the Center's direct federal appropriations and are not intended to be a complete presentation of the Center's financial position and activities. Our opinion is not modified with respect to this matter.

#### *Other Matters*

Our audits were conducted for the purpose of forming an opinion on the Federal Appropriated Funds financial statements as a whole. Management's Discussion and Analysis is presented for purposes of additional analysis and is not a required part of the Federal Appropriated Funds financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the Federal Appropriated Funds financial statements, and accordingly we do not express an opinion or provide any assurance on it.



### *Responsibilities of Management for the Federal Appropriated Funds Financial Statements*

Management is responsible for the preparation and fair presentation of the Federal Appropriated Funds financial statements in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Federal Appropriated Funds financial statements that are free from material misstatement, whether due to fraud or error.

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

### *Auditors' Responsibilities for the Audit of the Federal Appropriated Funds Financial Statements*

Our objectives are to obtain reasonable assurance about whether the Federal Appropriated Funds financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Federal Appropriated Funds financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Federal Appropriated Funds 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 Federal Appropriated Funds financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Federal Appropriated Funds financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

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



**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2022 on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance.

KPMG LLP

Washington, District of Columbia  
November 15, 2022

**WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS**

Federal Appropriated Funds Statements of Financial Position

September 30, 2022 and 2021

<b>Assets</b>	<b>2022</b>	<b>2021</b>
Fund balance with Treasury	\$ 10,275,725	10,102,442
Equipment and leasehold improvements, net (note 4)	<u>1,565,470</u>	<u>1,879,488</u>
Total assets	<u>\$ 11,841,195</u>	<u>11,981,930</u>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 1,292,568	1,892,521
Grants payable	2,226,789	2,250,433
Unexpended appropriations (note 9)	<u>6,756,368</u>	<u>5,959,488</u>
Total liabilities	10,275,725	10,102,442
Net assets – without donor restriction	<u>1,565,470</u>	<u>1,879,488</u>
Total liabilities and net assets	<u>\$ 11,841,195</u>	<u>11,981,930</u>

See accompanying notes to Federal Appropriated Funds financial statements.

**WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS**

Federal Appropriated Funds Statements of Activities

Years ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Appropriations revenue (note 9)	\$ 14,006,289	14,246,991
Program services (note 5):		
Fellows	3,231,356	2,509,004
Services to fellows	1,341,407	1,303,116
Conferences, outreach and special projects	<u>4,598,815</u>	<u>5,569,336</u>
Total program services	9,171,578	9,381,456
Supporting services (note 5):		
General and administrative	<u>5,148,729</u>	<u>5,121,388</u>
Total expenses	<u>14,320,307</u>	<u>14,502,844</u>
Change in net assets	(314,018)	(255,853)
Net assets – without donor restrictions, beginning of year	<u>1,879,488</u>	<u>2,135,341</u>
Net assets – without donor restrictions, end of year	<u>\$ 1,565,470</u>	<u>1,879,488</u>

See accompanying notes to Federal Appropriated Funds financial statements.



**WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS**

Federal Appropriated Funds Statements of Cash Flows

Years ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Change in net assets	\$ (314,018)	(255,853)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	571,003	521,465
Loss on disposal of assets	3,819	—
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(599,953)	451,723
Grants payable	(23,644)	251,524
Unexpended appropriations	796,880	(389,323)
Net cash provided by operating activities	<u>434,087</u>	<u>579,536</u>
Cash flows from investing activities:		
Purchases of equipment and leasehold improvements	<u>(260,804)</u>	<u>(265,612)</u>
Net cash used in investing activities	<u>(260,804)</u>	<u>(265,612)</u>
Net increase in Fund balance with Treasury	173,283	313,924
Fund balance with Treasury, beginning of year	<u>10,102,442</u>	<u>9,788,518</u>
Fund balance with Treasury, ending of year	\$ <u><u>10,275,725</u></u>	<u><u>10,102,442</u></u>

See accompanying notes to Federal Appropriated Funds financial statements.

# WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS

## Notes to Federal Appropriated Funds Financial Statements

September 30, 2022 and 2021

### **(1) Organization, Mission, and Federal Support**

The Woodrow Wilson International Center for Scholars (the Center), a publicly supported, nonprofit organization, was created by the Congress of the United States, as a living memorial – an institution that would serve as a visible tribute to our 28th president by conducting activities that symbolize and strengthen relations between the world of learning and the world of public affairs.

The Center was established under the Woodrow Wilson Memorial Act of 1968 (P.L. 90-637) as an international center for advanced studies. The Center's purpose is accomplished through its program activities, including supporting fellows, organizing meetings ranging from small seminars to major international conferences, multimedia publications to disseminate the Center's program information, and producing the digital *Wilson Quarterly* and various radio, television, webcasts, and presentations to provide scholarly reports on important domestic and global issues.

Approximately one-third of the Center's operating budget is funded from its annual federal appropriation. Future appropriations are subject to the action of Congress and are therefore not assured. The Center received a federal appropriation of \$15,000,000 for fiscal year 2022 through the Consolidated Appropriations Act, 2022 (Public Law 117-103) which shall remain available until September 30, 2023. The Center received a federal appropriation of \$14,000,000 for fiscal year 2021 through the Consolidated Appropriations Act, 2021 (Public Law 116-260) which shall remain available until September 30, 2022. In addition to the federal appropriations, additional significant federal support is provided through the provision of office space at no cost to the Center.

Like every business operation both private and public, the Wilson Center felt the impact of the COVID-19 pandemic starting with a lockdown in mid-March 2020. Though it is not possible to determine the pandemic's ultimate length, severity, or impact on the economy or the Wilson Center's finances, to date, the Center has not experienced a financial impact. Confronted with many restrictions for small and large in person gatherings and meetings, the Wilson Center quickly pivoted and adopted to online technology and was able to conduct its many meetings virtually with exceptional success. While the physical doors to the Center were closed to the public from March 2020 until June 2022 and the vast majority of staff implemented an enhanced telework operating status, its virtual program offerings and outreach actually surged. The Center believes the greater reach achieved during COVID-19 will be sustained using available online medium and virtual technologies to reach its vast audience.

### **(2) Summary of Significant Accounting Policies**

#### **(a) Basis of Presentation**

The accompanying Federal Appropriated Funds financial statements present the financial position, change in net assets and cash flows related to only the federal appropriations received by the Center and is not intended to present the Center's financial position, statement of activities or cash flows as a whole.

#### **(b) Net Asset Classification**

Revenues, gains, and losses are classified as changes in net assets without donor restrictions as federal appropriated funds are available to support the overall mission of the Center.

**WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS**

Notes to Federal Appropriated Funds Financial Statements

September 30, 2022 and 2021

**(c) Revenue Recognition**

Federal appropriations revenues are recognized as contributions to the extent condition of contributions have been meet. The unexpended portion of the appropriation, for which contribution conditions have not been meet, are reported as unexpended appropriations on the statement of financial position. Unused appropriations are refunded five years after the period of availability (see note 9).

**(d) Fund Balance with Treasury**

The Fund Balance with Treasury represents appropriated funds that are available to pay current liabilities and authorized purchase commitments relative to goods or services.

**(e) Functional Allocation of Expenses**

The costs of providing various programs and support activities have been summarized on a functional basis in the federal appropriated funds statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**(f) Grants Payable**

The Center provides fellowship grants which are expensed and recorded as liabilities at the time the Center receives a signed offer letter from the recipient indicating acceptance of the grant.

**(g) Equipment and Leasehold Improvements**

Furniture and computer equipment are recorded at cost. Equipment acquired by transfer from government agencies is capitalized at the transfer price or at estimated fair value, taking into consideration expected use and current condition. Depreciation is recorded on a straight-line basis over the estimated useful lives of assets as follows:

Computer equipment	5 years
Furniture and fixtures	5 to 7 years

Leasehold improvements are recorded at cost and are depreciated over the estimated useful life of the asset or the remaining length of the lease, whichever is less.

**(h) Use of Estimates in the Preparation of Financial Statements**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions may affect reported amounts and disclosures in the federal appropriated funds financial statements. Actual results could differ from those estimates.

## WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS

Notes to Federal Appropriated Funds Financial Statements

September 30, 2022 and 2021

### (3) Availability and Liquidity of Federal Appropriation Resources

The Center receives an annual federal appropriation to support salaries and other expenses necessary in carrying out the provisions of the Woodrow Wilson Memorial Act of 1968. Approximately one-third of the Center's annual activities are funded through the annual Federal appropriation. The remaining two-thirds of annual activities are funded from grants and gifts not reported within this federal appropriated funds financial statements. (The Woodrow Wilson International Center for Scholars is an Internal Revenue Service designated 501(c)(3) not-for-profit organization.) The annual federal appropriation remains available for obligating for two fiscal years and remains open to pay obligated balances for five years following the availability period. The Center has \$10,275,725 in cash balance with Treasury as of September 30, 2022 available for general expenditures, liabilities, and other obligations in the coming year.

In addition to the available appropriated fund balance with Treasury ending September 30, 2022 the Center anticipates the continuation of annual appropriations. The Continuing Appropriations and Ukraine Supplemental Appropriation Act, 2023, 117-180 signed into law September 30, 2022, provides additional appropriation funding for the Center's salaries and expenditures beginning October 1, 2022. The Continuing Appropriations and Ukraine Supplemental Appropriation Act provides \$3,165,000 above the cash balance with Treasury ending fiscal year 2022 available for obligation through December 16, 2022.

It is also important to note the General Services Administration granted the Center use of office space in the Ronald Reagan Building and International Trade Center for 30 years ending fiscal year 2028. The financial activity associated with the donated facilities will continue to be reflected in subsequent fiscal year 2022 Center consolidated financial statements.

### (4) Equipment and Leasehold Improvements

As of September 30, 2022 and 2021, equipment and leasehold improvements, consist of the following:

	<u>2022</u>	<u>2021</u>
Furniture and equipment	\$ 3,300,377	3,107,257
Leasehold improvements	<u>2,930,878</u>	<u>2,930,878</u>
	6,231,255	6,038,135
Less accumulated depreciation and amortization	<u>(4,665,785)</u>	<u>(4,158,647)</u>
	<u>\$ 1,565,470</u>	<u>1,879,488</u>

**WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS**

Notes to Federal Appropriated Funds Financial Statements

September 30, 2022 and 2021

**(5) Expenses**

Expenses for the year ended September 30, 2022 were incurred for the following:

	<u>Employee compensation</u>	<u>Grants</u>	<u>Other expenses</u>	<u>Supplies &amp; non-capital equipment</u>	<u>Depreciation, amortization, &amp; gain/loss on disposals</u>	<u>Total</u>
Program services:						
Fellow s	\$ —	3,231,356	—	—	—	3,231,356
Services to fellow s	960,870	—	125,078	255,459	—	1,341,407
Conferences, outreach and special projects	<u>3,285,952</u>	<u>—</u>	<u>1,218,799</u>	<u>94,064</u>	<u>—</u>	<u>4,598,815</u>
Total program services	4,246,822	3,231,356	1,343,877	349,523	—	9,171,578
Supporting services:						
General and administrative	<u>2,664,270</u>	<u>—</u>	<u>1,707,655</u>	<u>201,982</u>	<u>574,822</u>	<u>5,148,729</u>
Total expenses	<u>\$ 6,911,092</u>	<u>3,231,356</u>	<u>3,051,532</u>	<u>551,505</u>	<u>574,822</u>	<u>14,320,307</u>

Expenses for the year ended September 30, 2021 were incurred for the following:

	<u>Employee compensation</u>	<u>Grants</u>	<u>Other expenses</u>	<u>Supplies &amp; non-capital equipment</u>	<u>Depreciation, amortization, &amp; gain/loss on disposals</u>	<u>Total</u>
Program services:						
Fellow s	\$ —	2,509,004	—	—	—	2,509,004
Services to fellow s	974,916	—	88,883	239,317	—	1,303,116
Conferences, outreach and special projects	<u>3,600,152</u>	<u>—</u>	<u>1,597,973</u>	<u>371,211</u>	<u>—</u>	<u>5,569,336</u>
Total program services	4,575,068	2,509,004	1,686,856	610,528	—	9,381,456
Supporting services:						
General and administrative	<u>2,598,596</u>	<u>—</u>	<u>1,936,085</u>	<u>65,242</u>	<u>521,465</u>	<u>5,121,388</u>
Total expenses	<u>\$ 7,173,664</u>	<u>2,509,004</u>	<u>3,622,941</u>	<u>675,770</u>	<u>521,465</u>	<u>14,502,844</u>

**(6) Related Party Transactions**

Under a contractual agreement, the Smithsonian Institution (the Smithsonian) provides fiscal and administrative services to the Center that primarily include Federal appropriated funds accounting, human resource, general counsel and security. The Act of Congress that created the Center provides that the Secretary of the Smithsonian shall be a member of the Board of Trustees of the Center.

The amount paid to the Smithsonian by the Center for these services totaled approximately \$382,848 and \$370,629, for the years ended September 30, 2022 and 2021, respectively.

## WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS

Notes to Federal Appropriated Funds Financial Statements

September 30, 2022 and 2021

### (7) Retirement Plans

Employees of the Center are covered by retirement plans administered by the Smithsonian and Office of Personnel Management (OPM), in which substantially all Center employees are eligible to participate. OPM administers the retirement plans for federal employees, which are those employees who are paid with federal appropriated funds, and the Smithsonian administers the retirement plans for nonfederal employees.

Federal employees of the Center are covered by the Federal Employee Retirement System (FERS). The features of this system is defined in published government documents. Under this system, the Center withholds from each federal employee's salary a required percentage. The Center also contributes specified percentages. The Center's expense under these systems for the years ended September 30, 2022 and 2021 was approximately \$846,000 and \$819,000 respectively, for retirement contributions.

Employees covered by FERS are eligible to contribute to the U.S. Government's Thrift Savings Plan (TSP), administered by the Federal Retirement Thrift Investment Board. A TSP account is automatically established for FERS-covered employees, and the Center makes a mandatory contribution of 1% of basic pay. FERS-covered employees are entitled to contribute up to \$20,500 and \$19,500 (IRS limits) for 2022 and 2021, respectively, to their TSP accounts, with the Center making matching contributions of up to 4% of basic pay in addition to the automatic 1% employer paid contribution.

TSP participants who will make contributions to the TSP up to the elective deferral limit, and who will be age 50 or older by the end of 2022, may also make a catch-up contribution election to contribute additional pay to their TSP accounts. The Internal Revenue Code catch-up contribution limit for 2022 and 2021 is \$6,500. If eligible, TSP participants need to make a separate election each year for catch up contributions. These contributions may be traditional (tax-deferred) and/or Roth. The combined total contributions in tax year 2022 may not exceed \$27,000 (\$20,500 in regular TSP contributions and \$6,500 in catch-up contributions). In tax year 2021, the combined total contribution may not exceed \$26,000 (\$19,500 in regular TSP contributions and \$6,500 in catch-up contributions).

Most federal employees are eligible to enroll in the Federal Employees Health Benefit (FEHB) Program and the Federal Employees Group Life Insurance (FEGLI) Program. Participating employees can obtain annual health insurance benefit and annual basic term life insurance with contribution from employee and employer during active employment. Additional life insurance coverage is optional, to be paid fully by the employee. The health insurance benefit and basic life insurance coverage may be continued into retirement if certain requirements are met. The post-retirement benefits costs not paid by retirees are covered by OPM. OPM administers both FEHB and FEGLI programs and is responsible for the reporting of liabilities. The estimated amounts which the Center has not recognized as imputed cost related to these post-retirement benefits are approximately \$447,000 and \$441,000 for the years ended September 30, 2022 and 2021, respectively.

**WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS**

Notes to Federal Appropriated Funds Financial Statements

September 30, 2022 and 2021

**(8) Income Taxes**

The Center has been recognized by the Internal Revenue Service as exempt from income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code and is classified as an organization that is not a private foundation. Net unrelated business income is subject to tax. The Center has determined no provision for income taxes is required for the years ended September 30, 2022 and 2021. Management annually reviews its tax positions and has determined that there are no material uncertain tax positions that require recognition in the Federal Appropriated Funds financial statements.

**(9) Federal Appropriations**

The U.S. Congress enacted Public Law 101-510, the Defense Authorization Act (Act), which determined an appropriation may remain open to pay obligated balances for five years following the appropriation availability period. After the five-year period, the appropriation account is closed and the remaining balance is returned to the U.S. Treasury.

On September 30, 2022, the Center returned \$196,831 to the U.S. Treasury, which represented the unused fiscal year 2016 appropriation balance, which was available for a two-year period from October 1, 2015 through September 30, 2017.

On September 30, 2021, the Center returned \$142,332 to the U.S. Treasury, which represented the unused fiscal year 2015 appropriation balance, which was available for a two-year period from October 1, 2014 through September 30, 2016.

Appropriations revenue is reconciled to the fiscal year 2022 and 2021 federal appropriations as follows:

	<u>2022</u>	<u>2021</u>
Appropriations revenue	\$ 14,006,289	14,246,991
Increase (decrease) in unexpended appropriations	796,880	(389,323)
Returned unused appropriations	<u>196,831</u>	<u>142,332</u>
Fiscal year federal appropriation received	\$ <u>15,000,000</u>	<u>14,000,000</u>

Federal expenses is reconciled to appropriations revenue, as follows:

	<u>2022</u>	<u>2021</u>
Total expenses	\$ 14,320,307	14,502,844
Less:		
Depreciation and amortization	(571,003)	(521,465)
Less:		
Loss on disposals	(3,819)	—
Add:		
Equipment and leasehold improvements	<u>260,804</u>	<u>265,612</u>
Appropriations revenue	\$ <u>14,006,289</u>	<u>14,246,991</u>

**WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS**

Notes to Federal Appropriated Funds Financial Statements

September 30, 2022 and 2021

**(10) Subsequent Events**

The Center has evaluated subsequent events from October 1, 2022 through November 15, 2022 the date the financial statements were available to be issued, and determined there were no items to disclose.





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**Independent Auditors' Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements Performed in  
Accordance With Government Auditing Standards**

The Board of Trustees  
Woodrow Wilson International Center for Scholars:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Federal Appropriated Funds financial statements of the Woodrow Wilson International Center for Scholars (the Center) which comprise the Federal Appropriated Funds statement of financial position as of September 30, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 15, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the Federal Appropriated Funds financial statements, we considered the Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Federal Appropriated Funds financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

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

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Center's Federal Appropriated Funds financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



### **Purpose of This Report**

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

KPMG LLP

Washington, District of Columbia  
November 15, 2022



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November 15, 2022

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We are providing this letter in connection with your audit of the federal appropriated funds statements of financial position of Woodrow Wilson International Center for Scholars (the Center) as of September 30, 2022 and 2021, the related statements of activities, and cash flows for the year then ended, and the related notes to the federal appropriated funds financial statements (hereinafter referred to as the “federal appropriated funds financial statements”) for the purpose of expressing an opinion as to whether these federal appropriated funds financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of the Center in conformity with U.S. generally accepted accounting principles (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of the date of this letter:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 17, 2022, for the preparation and fair presentation of the federal appropriated funds financial statements in accordance with U.S. GAAP.
2. We have made available to you:
  - a. All records, documentation, and information that is relevant to the preparation and fair presentation of the federal appropriated funds financial statements.
  - b. Additional information that you have requested from us for the purpose of the audits.
  - c. Unrestricted access and the full cooperation of personnel within the entity from whom you determined it necessary to obtain audit evidence.
  - d. All minutes of the meetings of the Board of Trustees and committees of the Board of Trustees, or summaries of actions of recent meetings for which minutes have not yet been prepared. All significant board and committee actions are included in the summaries.
  - e. All reports from the Center’s service organizations.

3. Except as disclosed to you in writing, there have been no communications from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations in any jurisdiction, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the federal appropriated funds financial statements.
4. There are no known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the federal appropriated funds financial statements.
5. All material transactions have been recorded in the accounting records and are reflected in the federal appropriated funds financial statements.
6. There are no side agreements or other arrangements (either written or oral).
7. All events subsequent to the date of the federal appropriated funds financial statements and through the date of this letter for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 450, *Contingencies*.
9. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the federal appropriated funds financial statements.
10. The effects of the uncorrected financial statement misstatements summarized in the accompanying schedule are immaterial, both individually and in the aggregate, to the federal appropriated funds financial statements taken as a whole.
11. We acknowledge our responsibility for the design, implementation, and maintenance of programs and controls to prevent, deter, and detect fraud; for adopting sound accounting policies; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the federal appropriated funds financial statements and to provide reasonable assurance against the possibility of misstatements that are material to the federal appropriated funds financial statements, whether due to error or fraud. We understand that the term "fraud" is defined as an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception that results in a misstatement in the federal appropriated funds financial statements that are the subject of an audit.
12. There are no deficiencies, significant deficiencies, or material weaknesses in the design or operation of internal control over financial reporting of which we are aware, which could adversely affect the Center's ability to initiate, authorize, record, process, or report financial data. We have applied the definitions of a "significant deficiency" and a "material weakness" in accordance with the definitions in AU-C Section 265.07, *Communicating Internal Control Related Matters Identified in an Audit*.
13. We have disclosed to you the results of our assessment of the risk that the federal appropriated funds financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - a. Management,
  - b. Employees who have significant roles in internal control, or

- c. Others where the fraud could have a material effect on the federal appropriated funds financial statements.
15. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's federal appropriated funds financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of any officer or trustee or member of governing body of the Center, or any other person acting under the direction thereof, having taken any action to fraudulently influence, coerce, manipulate, or mislead you during your audit.
17. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
18. We have disclosed to you the identity of all our related parties and all the related party relationships and transactions of which we are aware.
19. The following have been properly recorded or disclosed in the federal appropriated funds financial statements:
  - a. Related party relationships and transactions, of which we are aware, in accordance with U.S. GAAP, including sales, purchases, loans, transfers, leasing arrangements, guarantees, ongoing contractual commitments and amounts receivable from or payable to related parties.
  - b. Guarantees, whether written or oral, under which the Center is contingently liable, including guarantee contracts and indemnification agreements pursuant to FASB ASC Topic 460, *Guarantees*.
  - c. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC Topic 275, *Risks and Uncertainties*.

Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which it is reasonably possible that events could occur which would significantly disrupt normal finances within the next year.
  - d. All assets and liabilities under the Center's control.
20. The Center has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
21. The Center has complied with all aspects of contractual agreements that would have a material effect on the federal appropriated funds financial statements in the event of noncompliance.
22. We have disclosed to you all accounting policies and practices we have adopted that, if applied to significant items or transactions, would not be in accordance with U.S. GAAP. We have evaluated the impact of the application of each such policy and practice, both individually and in the aggregate, on the Center's current period federal appropriated funds financial statements and our assessment of internal control over financial reporting, and the expected impact of each such policy and practice on future periods' financial reporting. We believe the effect of these policies and practices on the federal appropriated funds financial statements and our assessment of internal control over financial reporting is not material. Furthermore, we do not believe the impact of the application of these policies and practices will be material to the federal appropriated funds financial statements in future periods.


23. To the best of our knowledge and belief, we have provided you with a complete and accurate listing of our affiliates as that term is defined by AICPA ET 1.224.010 Client Affiliates.
24. The Center has classified net assets as net assets without donor restrictions or net assets with donor restrictions based on our assessment of the donor's intention, as specified in original donor correspondence where available. Where not available, we used other corroborating evidential matter including minutes of the Board, accounting records, and financial statements. To the extent that we were unable to review original donor correspondence to determine the amount of the original gift and donor additions, our determination of such amount was based on our best estimate considering the relevant facts and circumstances. In addition, we have classified appreciation and income related to such donations in accordance with relevant donor or statutory restrictions.
25. The Center has been recognized as exempt from federal income taxes under 501(a) of the Internal Revenue Code of 1986 as an organization described in Section 501(c)(3) of the Code, as evidenced by our determination letter dated January 10, 1979, a copy of which has been furnished to you. Since the date of our determination letter, no changes have occurred in the Center or operation of the Center that would affect our tax-exempt status. Provision has been made, where material, for any federal, state or local income, excise, employment, property, sales and use, or other tax liability.
26. We are planning to issue other information in documents that include the audited financial statements. This information has been made available for you to review.
27. In accordance with *Government Auditing Standards*, we have identified to you all previous audits, attestation engagements, and other studies that relate to the objectives of the audit, including whether related recommendations have been implemented.
28. KPMG LLP assisted management in drafting the federal appropriated funds financial statements and notes. In accordance with *Government Auditing Standards*, we confirm that we have reviewed, approved, and accept responsibility for the federal appropriated funds financial statements and notes.
29. There are no representations provided in connection with your audit of the federal appropriated funds financial statements as of September 30, 2021 and for the year then ended that requires modification.

Very truly yours,

Woodrow Wilson International Center for Scholars

A handwritten signature in black ink, appearing to read 'Mark Green', written over a horizontal line.

Ambassador Mark Green  
*President, Director, & CEO*

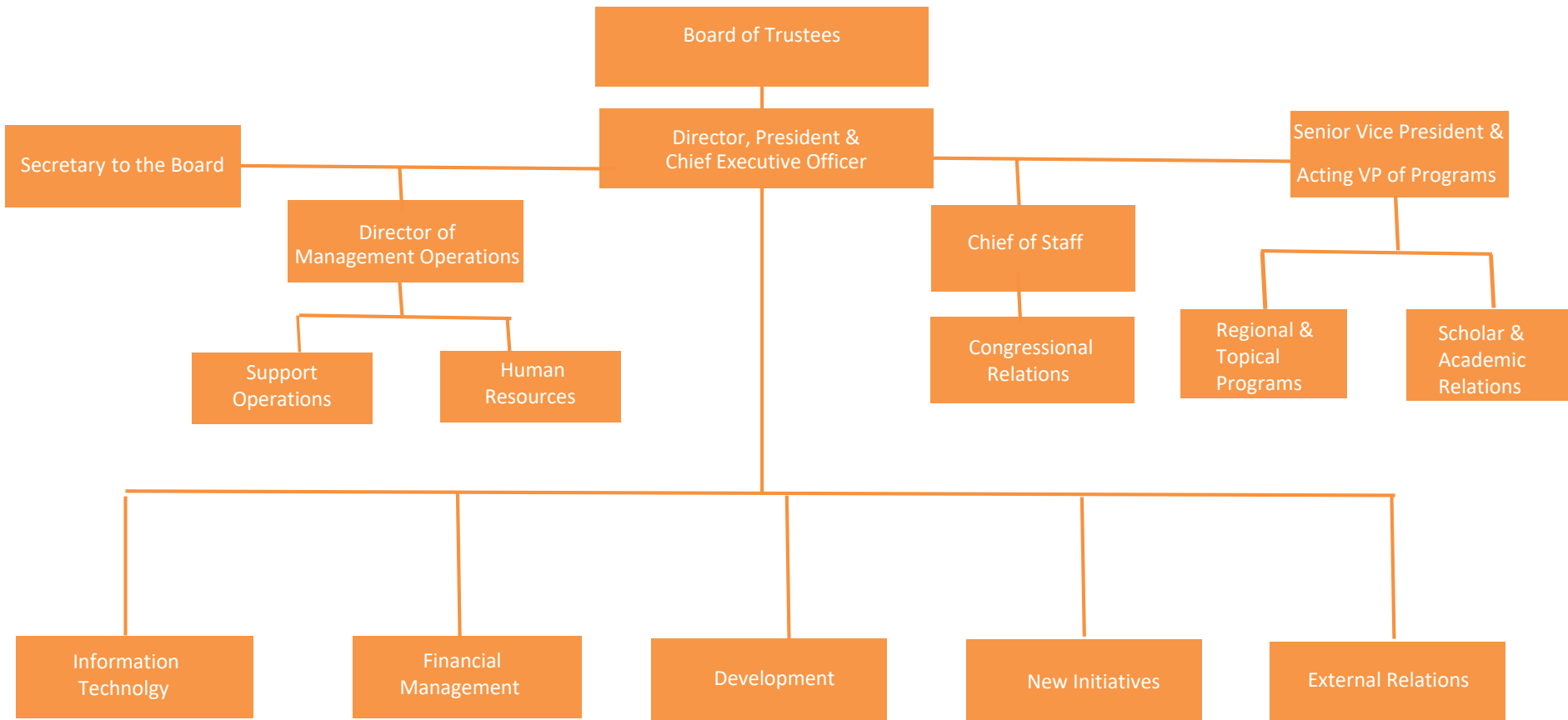
A handwritten signature in black ink, appearing to read 'Susan Howard', written over a horizontal line.

Susan Howard  
*Interim Chief Financial Officer*

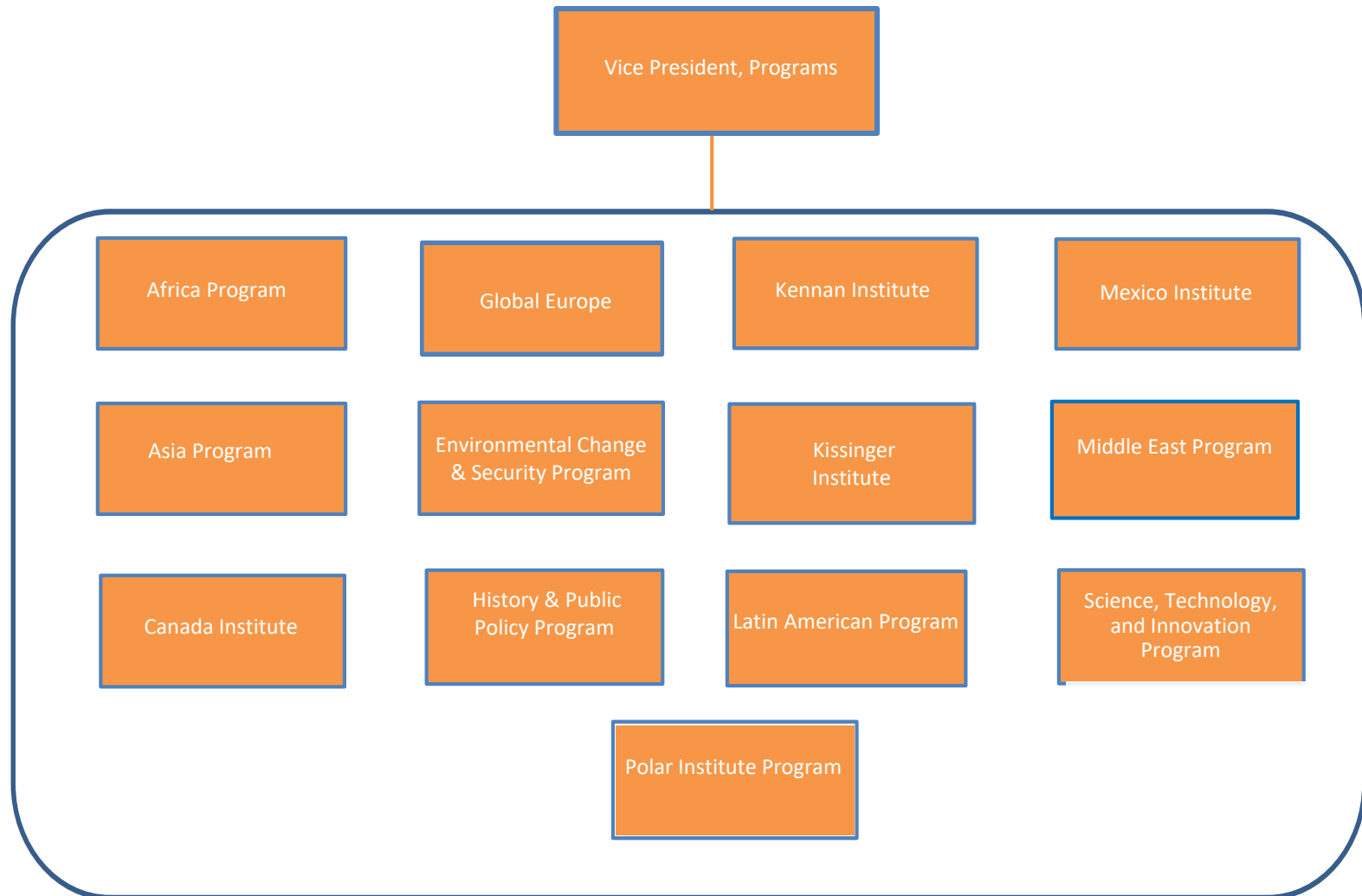
Correcting Entry Required at Current Period End						Statement of Activities Effect - Debit (Credit)			Statement of Financial Position Effect - Debit (Credit)					Cash Flow Effect - Increase (Decrease)			
ID	Description of misstatement	Type of misstatement	Accounts	Debit	(Credit)	Income effect of correcting the balance sheet in prior period (carryforward from prior period)	Income effect of correcting the current period balance sheet	Income effect according to Rollover (Income Statement) method	Equity	Current Assets	Noncurrent Assets	Current Liabilities	Noncurrent Liabilities	Operating Activities	Investing Activities	Financing Activities	
				A		B	C=A (Only Income Statement accounts)	C-B									
AM1	This misstatement relates to the non-GAAP policy where WWC purchases a service that extends into future fiscal years but expenses the entire amount instead of expensing the current year amount and recording a prepaid asset for the amount attributable to future periods.	Judgemental	Appropriations Revenue	232,000	-	230,578	232,000	1,422	1,422	-	-	-	-	232,000	-	-	
			Unexpended Appropriations	-	(232,000)	-	-	-	-	-	-	-	(232,000)	-	232,000	-	-
			Prepaid and other assets	232,000	-	-	-	-	-	232,000	-	-	-	-	(232,000)	-	-
			Other Expenses - General and Administrative	-	(85,835)	(87,148)	(85,835)	1,313	1,313	-	-	-	-	-	(85,835)	-	-
			Other Expenses - Scholarly Support	-	(40,876)	(97,168)	(40,876)	56,292	56,292	-	-	-	-	-	(40,876)	-	-
			Other Expenses - Services to fellows	-	(105,289)	-	(105,289)	(105,289)	(105,289)	(105,289)	-	-	-	-	-	(105,289)	-
			Other Expenses - Conferences, Outreach, and Special Projects	-	-	(46,262)	-	46,262	46,262	-	-	-	-	-	-	-	
AM2	This misstatement is related to the non-GAAP policy where the Center does not record imputed costs or financing sources for retirement benefits received from OPM on behalf of the Center's federal employees. This misstatement has no income statement or balance sheet effect.	Judgemental	Imputed Costs	446,879	-	-	446,879	446,879	-	-	-	-	-	-	-	-	
			Imputed Financing Resources	-	(446,879)	-	(446,879)	(446,879)	(446,879)	-	-	-	-	-	-	-	-
AM3	This misstatement relates to the non-GAAP policy where WWC does not capitalize individual furniture and equipment purchases below \$5,000 or leasehold improvements below \$25,000. Furniture & Equipment bulk purchases below \$27,000 will be capitalized.	Judgemental	General and administrative expenses	-	(41,150)	(23,250)	(41,150)	(17,900)	(17,900)	-	-	-	-	41,150	-	-	
			Conference and special projects expenses	-	(63,550)	(67,050)	(63,550)	3,500	3,500	-	-	-	-	63,550	-	-	
			Equipment and Leasehold Improvements Net - Federal	104,700	-	-	-	-	-	104,700	-	-	-	-	-	(104,700)	-
<b>Aggregate effect of uncorrected audit misstatements:</b>						<b>(90,300)</b>	<b>(104,700)</b>	<b>(14,400)</b>	<b>(14,400)</b>	<b>336,700</b>	<b>-</b>	<b>(232,000)</b>	<b>-</b>	<b>104,700</b>	<b>(104,700)</b>	<b>-</b>	
<b>Financial statement amounts (per final financial statements):</b>								<b>(314,018)</b>	<b>(1,565,470)</b>	<b>11,841,195</b>	<b>-</b>	<b>(10,275,725)</b>	<b>-</b>	<b>434,087</b>	<b>(260,804)</b>	<b>-</b>	
<b>Uncorrected audit misstatements as a percentage of financial statement amounts:</b>								<b>5%</b>	<b>1%</b>	<b>3%</b>	<b>-</b>	<b>2%</b>	<b>-</b>	<b>24%</b>	<b>40%</b>	<b>-</b>	



# Organizational Chart



# Regional and Topical Programs





## Woodrow Wilson International Center for Scholars

### Management's Discussion and Analysis

(Un-audited)

#### Introduction

This report, *Management's Discussion and Analysis* (unaudited), provides an overview of the financial position and results of federal appropriated funded activities of the Woodrow Wilson International Center for Scholars (the "Center") for the fiscal year ended September 30, 2022 (FY 2022). Prepared by Management, it contains supplemental information to the Center's special-purpose federal appropriated funds audited financial statements and footnotes. This information was developed to assist readers of these statements in better understanding the Center's federally appropriated funded financial position and operating activities.

Established by Act of Congress in 1968 (P.L. 90-637) and headquartered in Washington, D.C., the Woodrow Wilson International Center for Scholars is the official, "living," national memorial to President Wilson. In providing an essential link between the worlds of ideas and public policy, the Center addresses current and emerging challenges confronting the United States and the world. The Center promotes policy-relevant research and dialogue to increase understanding and enhance the capabilities and knowledge of leaders, citizens, and institutions worldwide. The Center is a nonpartisan institution supported by both public and private funds.

The Woodrow Wilson Center, while initially established and located within the Smithsonian Institution, operates as a separate trust instrumentality of the United States Government. The Wilson Center remains affiliated with the Smithsonian and provides an annual fee to them for certain administrative and legal services.

The Wilson Center's mission is to be the nation's key nonpartisan policy forum for tackling global issues through independent research and open dialogue to inform actionable ideas for Congress, the Administration and the broader policy community. The Center's mission is consonant with the mission of the Smithsonian, "an establishment for the increase and diffusion of knowledge ..."

While not part of the Smithsonian governance structure, the Secretary of the Smithsonian is an *ex officio* member of the Center's statutory Board of Trustees which also consists of the Secretary of State, Secretary of Health and Human Services, Secretary of Education, Chairman of the National Endowment for the Humanities, Librarian of Congress, and the Archivist of the United States, nine members appointed by the President from the private sector, and one member appointed by the President from within the federal government.

The Center is advised and supported by their engaged Board of Trustees as well as the Wilson Cabinet and Council whose members are private and corporate citizens drawn largely from business, the professions, and public service. Their broad range of expertise helps the Center in achieving its mandate of bridging the worlds of academia, business, and policy. Engaging these members on topics of interest in our world today both adds to their understanding of contemporary issues as well as provides another dimension to the Center's on-going conversation on these matters.



The Wilson Center is the model of a successful public-private partnership, attracting solid support from private donors who believe in the mission of this public institution. The Center's appropriation provides a stable base that encourages donors to contribute. Federal support gives donors confidence that they are contributing to an established, national institution. The Center, in utilizing the federal appropriation, leverages private funding that it strives to increase every year to support the very core of its mandate – providing a living memorial to President Woodrow Wilson by honoring his scholarship and public/government service.

### **Financial Statements Summary**

The Center's financial position remains strong at September 30, 2022, with total federal assets of \$11,841,195 and total federal liabilities of \$10,275,725. Net assets, which represent the Center's residual interest in the assets after deduction of liabilities, are \$1,565,470.

The Center received a \$15 million dollar annual appropriation in FY 2022. The uptick in annual appropriation funding over FY 2021 strengthened capacity and infrastructure through filling federal staff vacancies, Fellowship Program enhancement, and information technology and cybersecurity assessments and upgrades.

### **STATEMENT OF FINANCIAL POSITION**

#### **ASSETS**

**Fund Balance with U.S. Treasury.** The \$10,275,725 represents the Center's balance with the U.S. Treasury.

**Equipment and Leasehold Improvements, net.** The \$1,565,470 represents: a.) the capitalized furniture and computer equipment which is recorded and depreciated over the estimated useful lives of the property; and b.) capitalized leasehold improvements recorded at cost and amortized over the estimated life of the asset or the remaining length of the lease, whichever is less.

**LIABILITIES.** Liabilities consist primarily of accounts payable and accrued expenses, including amounts relating to compensation totaling \$1,292,568. The Center also has grants payable for fellowship grants that are recorded as expenses and as liabilities at the time recipients are notified, accept, and become entitled to the grants totaling \$2,226,789. The unexpended appropriations total \$6,756,368.

**Net Assets.** Net Assets represents the depreciated value of the Center's leasehold improvements and equipment totaling \$1,565,470.

### **STATEMENT OF ACTIVITIES**

The *Statement of Activities* presents the Center's results of federal appropriated financial activity for the fiscal year and matches revenues to related expenses. The statement summarizes the annual gain/loss in equity.



**Revenue.** Federal appropriations revenue is recorded as conditional contribution transactions. Revenue is recognized to the extent eligible costs are incurred. FY 2022 appropriations revenue totaled \$14,006,289.

**Expenses.** The costs of providing various programs and support activities have been summarized on a functional basis in the statement of activities. FY 2022 expenses totaled \$14,320,307.

**Change in Net Assets.** The change in net assets is \$314,018 which summarizes the annual gain in equity and is the difference between the federal appropriations revenue and expenses during the fiscal year.

### **MANAGEMENT INTEGRITY: CONTROLS AND COMPLIANCE**

The Center maintains a comprehensive management control program through the activities of the Smithsonian’s Inspector General, as part of an administrative services agreement with the Smithsonian, the efforts by the Audit Committee of the Center’s Board of Trustees, and the ongoing hands-on efforts to review and improve controls by management staff.

Based on this program, the Center has reasonable assurance that:

- a. The financial reporting is reliable.
- b. The Center is in compliance with all applicable laws and regulations.
- c. Management’s performance reporting systems are reliable.

The Wilson Center Director and Chief Financial Officer sign a representation letter to the external auditors, KPMG, stating that the Center’s special-purpose federal appropriated financial statements, as well as the audited annual consolidated financial statements issued later, comply with all applicable regulations and accounting principles to the best of their knowledge.

### **FUTURE CONCERNS AND ISSUES**

The Center takes enormous pride in its Congressional mandate, its links to the Smithsonian Institute, and its role as a “safe place” for independent thought and thoughtful debate.

At a time of divisive debates among people of different political, religious, and national backgrounds, the Wilson Center stands as a beacon to reasoned dialogue and balanced, independent research that can bridge these divides and bring credible information and original ideas to vital issues of public policy.

Although it is not possible to determine the COVID-19 pandemic’s ultimate length, severity, or impact on the economy or the Wilson Center’s finances, to date the Wilson Center has not experienced a negative impact financially. At the beginning of the pandemic the Center rapidly transitioned the workforce to maximum enhanced telework facilitated by quick updates led by the Information Technology team. Likewise, Wilson Center’s Audio Visual team adapted quickly to online technology resulting in exceptional virtual programming success. The Wilson Center believes the greater reach achieved during the pandemic will be sustained, as will the virtual platform. Given



this vision of the future of work, the Wilson Center has state-of-the-art conference room upgrades in process for virtual technology that will make the in-person audience and virtual audience feel more like one audience with real-time engagement.

The Wilson Center is currently engaged in the following strategic goals aligned with its five-year strategic plan to help improve its future:

- a. Making significant efforts to ensure that there are clear synergies between our fellows and our ongoing programmatic work. Attention is given to recruiting and selecting fellows and scholars whose work will be accessible to both the general public and to targeted policy audiences, and we actively encourage them to engage in public dialogue and outreach to those who can use their findings. Additionally, the Wilson Center has made great strides to target fellowship recruitment of diverse fellows from underserved and underrepresented communities. We established a Threatened and Displaced Scholars initiative within the Public Policy Fellows Program to engage foreign scholars who face threats to their lives or their careers in their home countries. The initiative has included scholars from Afghanistan, Guatemala, Burma, Ethiopia, Venezuela, Belarus, Russia, and Ukraine among others. The fellowship program remains a cornerstone in the mission of the Wilson Center and its mission has never been more important.
- b. Highlighting the Center's excellence embodied in the work of its programs, which touch on every region of the world and several of the most critical global issues. We will enhance programmatic collaboration on cross-cutting regional and global issues that build on common strengths; expand our system for tracking and assessing program impact.
- c. Giving priority to public outreach. The Center is currently ranked one of the top 10 think tanks in the U.S. and worldwide. We continue to enhance our outreach strategies to reach a broader and diverse audience, including targeting of key policy makers, opinion leaders, and underserved communities. These efforts include redesign of the Center's website and continuous relevant nonpartisan content uploads; more effective use of social media; and enhancement of our program publications. We have transitioned near all of our publications into digital format including our award-winning magazine, *The Wilson Quarterly*. The Wilson Center's digital reach continues to soar. Website visitors and page views are both up over 50% from prior year and YouTube views increased over 200% from the previous year (from 2.37 million views to 7.37 million views).
- d. Ensuring the financial sustainability of the Wilson Center by expanding current fundraising strategies, and through innovative outreach strategies attracting new sources of funding both nationally and internationally. We are expanding our pool of creative partnerships with individuals, organizations, corporations and foundations.
- e. Improving the Center's human capital by strengthening recruitment of the most qualified staff possible, developing career paths that provide opportunities for growth, ensuring the necessary training for optimal job performance, and reinforcing the performance evaluation systems.

The Center also faces constant wide-ranging challenges that include:



- a. managing investment in the Center's infrastructure with uncertain timing of annual appropriation and increasing need for virtual solutions for management and programming together with essential cybersecurity;
- b. obtaining foundation and other private funding to ensure its ability to continue funding nonpartisan activities and programming;
- c. achieving a sustainable balance between not overloading the Center's administrative and operations staff, while providing adequate and necessary infrastructure and support services that uphold all activities of the Center; and
- d. dealing with the fact that the institution remains too dependent on a concentrated core of staff, lacking a deep bench, though progress has been made over recent years. Given the size of our institution, succession planning has been challenging and there are few opportunities for advancement for younger staff.

Organizations such as the Wilson Center cannot be complacent: we either move forward in our agenda, mission and purpose, or we quickly become less relevant. We are mindful and understanding of the challenging funding climate, as we remain accountable for our work to our key stakeholders, including Congress, OMB and the public. The Center can – and will – continue to evolve rapidly to respond to changing needs for quality nonpartisan research and dialogue that can directly participate in the most important policy discussions shaping the future of the United States and the global community. This is consistent with our mission, and since inception, the Wilson Center has admirably accepted the challenge.