

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

National Wheelchair Basketball Association

March 7, 2025

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) USOPC Audit department (Audit) completed an audit of National Wheelchair Basketball Association (NWBA). The purpose of the audit was to determine if NWBA complies with the requirements of the NGB Compliance Standards (Standards), effective January 1, 2024, and to conduct testing in areas that present an increased risk to athletes, other members, and/or NWBA. The audit focused on the policies and procedures noted in the Standards in the following sections: Governance and Compliance, Financial Standards and Reporting Practices, Athlete Protections and Rights, Sport Performance, and Operational Performance. This is the first time the USOPC has performed an audit against the Standards.

Audit Summary

Overall, Audit concluded that NWBA has met 41 of 46 applicable Standards and did not identify any significant concerns. Audit noted a commitment to policy compliance with USOPC requirements. Additional details are in the findings below.

NGB Compliance Audit Findings

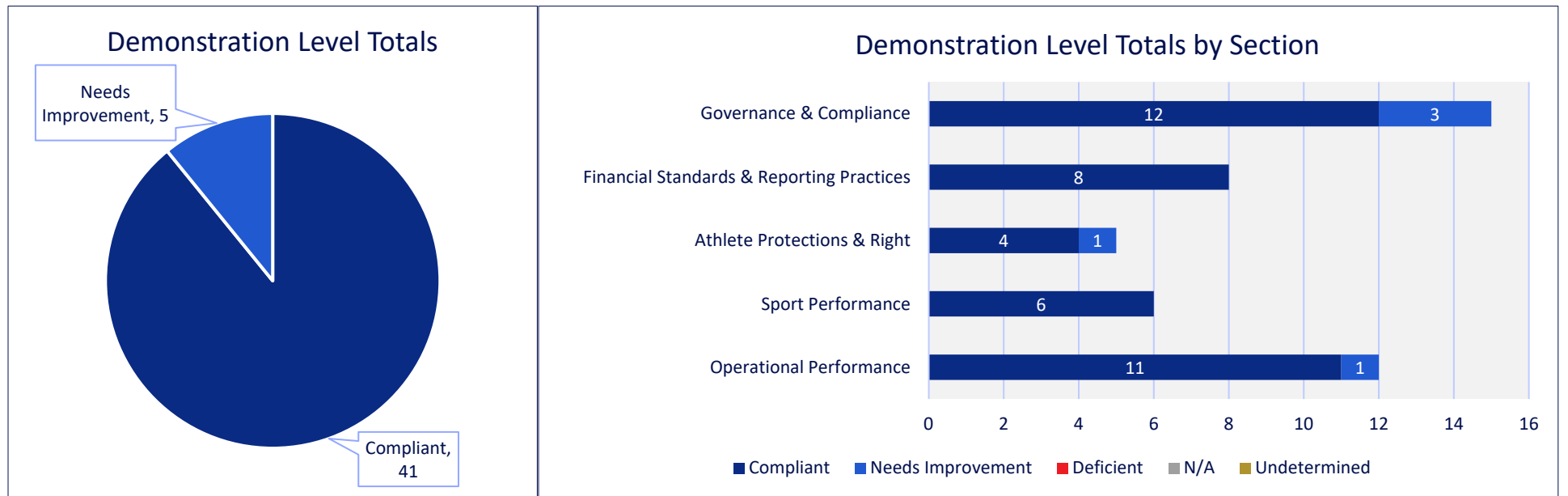
All Standards are evaluated against the 2024 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the effective April 1, 2024.

Select policies and procedures were reviewed to determine compliance with the Standards. The evaluation of and conclusion for each standard was based on the criteria met and the results of any testing. The definitions of the demonstration levels are below, with additional guidance for each standard detailed in the Implementation Guide. Findings and demonstration levels for each standard are detailed on the subsequent pages.

Compliance Demonstration Level Definitions

Compliant	The NGB, through its written policies and procedures and its execution of those policies and procedures, mostly demonstrates that it is meeting the elements of the standard.
Needs Improvement	The NGB, through its written policies and procedures and its execution of those policies and procedures, demonstrates that it meets many elements of the standard, but changes or improvements are necessary to fully meet the standard.
Deficient	The NGB, through inadequate written policies and procedures and/or poor execution of those policies and procedures, demonstrates that it is not meeting several elements of the standard.
Not Applicable / Undetermined	Not applicable indicates the standard does not apply to the NGB and will not be evaluated. Undetermined indicates a reason a determination cannot be made at this time; however, the standard will be evaluated at a later date. Additional details are provided as necessary.

Overall Demonstration Levels Summary



Governance and Compliance

NGB Compliance Standards Section A				
Title	Standard	Compliant	Needs Improvement	Deficient
Athlete Representation	A.1 a & b		X	
Independent and Affiliate Representation	A.1 c	X		
International Federation Affiliation	A.1 d	X		
Membership Requirements	A.1 e	X		
Athlete Advisory Council	A.2 a		X	
Board Governance	A.3 a	X		
Board Development	A.3 b	X		
Board Meeting Minutes	A.3 c	X		
Board Roster	A.3 d	X		
IRS Status	A.4 a	X		
Code of Conduct	A.5 a	X		
Conflicts of Interest Policy	A.6 a		X	
Gifts and Entertainment Policy	A.6 b	X		
NGB Annual Reports	A.7 a - d	X		
Ombuds' Policy	A.8 a	X		
Total		12	3	0

Needs Improvement		
1	Athlete Representation	Management Action Plan
	<p>A.1 a & b:</p> <p>a. NGB must have at least 33.3% athlete representation on its board of directors as required by the Act §220522(13) and further defined by the USOPC Bylaws, Section 8.5.3.</p> <p>b. NGB must have at least 33.3% athlete representation on all Designated and Other Committees as required and defined by the USOPC Bylaws, Section 8.5.4 and 8.5.5.</p> <p>FINDING: NWBA's Board of Directors does not meet the 33.3% athlete representation requirement.</p>	<p>In Q2 2025, NWBA is planning to publish the election information for two Athlete Director positions—one which is currently vacant and one for a current Board member with a term ending in 2025. Once elected, the Board of Directors will meet the 33.3% athlete representation requirement..</p> <p>Due Date: June 30, 2025</p>
2	Athlete Advisory Council	Management Action Plan

	<p>A.2 a: NGB must have an Athletes Advisory Council that meets the minimum standards set forth by the USOPC.</p> <p>FINDING: One member of NWBA's AAC is not a 10 Year or 10 Year+ Athlete.</p>	<p>At the time of the 2020 election, the USOPC requirements for the NGB AAC did not include a requirement for 10-Year or 10-Year+ Athletes. The AAC members were elected to a four-year term. Those terms ended 2024 and an election was run in Q4 of 2024 to fill the NWBA AAC in accordance with the current NWBA Bylaws which are aligned with the USOPC standards. This will be reviewed for compliance during the remediation period.</p>
3	Conflicts of Interest Policy	Management Action Plan
	<p>A.6 a: NGB must enforce a conflicts of interest policy that meets the minimum policy standards set forth by the USOPC. The conflict of interest policy must be made available on the NGB's website.</p> <p>FINDING: NWBA has a process to provide direction to manage conflicts when required, however, written management direction letters had not been provided at the time of the audit.</p>	<p>NWBA has a process to provide direction to manage conflicts; however, at the time of this audit that communication had not yet been sent. NWBA will issue these communications on a more timely basis going forward.</p> <p>Due Date: June 30, 2025</p>

Financial Standards and Reporting Practices

NGB Compliance Standards Section B				
Title	Standard	Compliant	Needs Improvement	Deficient
Financial Stability	B.1 a	X		
Financial Policies & Procedures	B.1 b	X		
USOPC Funding	B.1 c	X		
Financial Reporting to Board	B.1 d	X		
Board-Approved Budget	B.2 a	X		
Accounting Practices	B.2 b	X		
NGB Provided Documents	B.3 a	X		
NGB Website Information	B.4 a - c	X		
Total		8	0	0

Athlete Protection and Rights

NGB Compliance Standards Section C				
Title	Standard	Compliant	Needs Improvement	Deficient
Child Protection and US Center for SafeSport	C.1 a and C.2 a	X		
USOPC Athlete Safety Requirements	C.3 a		X	
Anti-Doping Policies	C.4 a	X		
Anti-Doping Policy Language	C.4 b	X		
Athlete Agreements	C.5 a	X		
Total		4	1	0

Needs Improvement		
4	USOPC Athlete Safety Requirements	Management Action Plan
	<p>C.3 a: NGB must ensure compliance with policies and standards including but not limited to:</p> <ul style="list-style-type: none"> i. USOPC’s NGB Athlete Safety Policy ii. Responsible Sport Organization Background Check Policy <p>FINDING: NWBA does not have a written process to report allegations of prohibited conduct of temporary measures to the USOPC Office of Athlete Safety as required.</p>	<p>NWBA will create and implement a written process to notify the USOPC Office of Athlete Safety, as required.</p> <p>Due Date: June 30, 2025</p>

Sport Performance

NGB Compliance Standards Section D				
Title	Standard	Compliant	Needs Improvement	Deficient
Selection Procedures and Process	D.1 a & b	X		
Delegation List Submission	D.2 a	X		
High-Performance Plan Submission	D.3 a	X		
Event Sanctioning	D.3 b	X		
Paralympic Classification	D.3 c	X		
International Federation Standing	D.4 a	X		
Total		6	0	0

Operational Performance

NGB Compliance Standards Section E				
Title	Standard	Compliant	Needs Improvement	Deficient
Managerial and Board Capability	E.1 a	X		
Insurance Coverage	E.2 a	X		
Revenue Diversification	E.3 a	X		
Grievance Procedure	E.4 a & b		X	
Whistleblower and Anti-Retaliation Policy	E.5 a	X		
USOPC Trademark Protection	E.6 a – d	X		
Diversity and Inclusion Reporting	E.7 a	X		
Equal Pay for Team USA	E.7 b	X		
Equal Opportunity Policies and Training	E.7 c	X		
Para Inclusive Sport Programs	E.7 d	X		
Strategic Planning	E.8 a	X		
USOPC Policy Compliance	E.9 a	X		
Total		11	1	0

Needs Improvement		
5	Grievance Procedure	Management Action Plan
	<p>E.4 a & b:</p> <p>a. NGB must provide prompt and equitable resolution of grievances as outlined in the Act §220522(14).</p> <p>b. NGB must provide fair notice and opportunity for a hearing to any amateur athlete, coach, trainer, manager, administrator, or official before declaring the individual ineligible to participate as outlined in the Act §220522(8).</p> <p>FINDING: NWBA was unable to provide evidence that hearing panel composition was communicated to the parties prior to the hearing.</p>	<p>At the time of the sample hearing selected, the NWBA Grievance Procedures within the NWBA Bylaws had not yet been updated to include this requirement. The NWBA Grievance Procedures were updated and approved in May 2024 to include the requirement to communicate hearing panel composition and will be followed for hearings in the future. This will be reviewed for compliance during the remediation period.</p> <p>Due Date: June 30, 2025</p>

Findings in this report are currently in remediation. A closure letter will be issued once all findings have been remediated.