

USOPC NGB AUDIT

USA ARTISTIC SWIMMING

ADDENDUM REPORT

March 17, 2023

EXECUTIVE SUMMARY

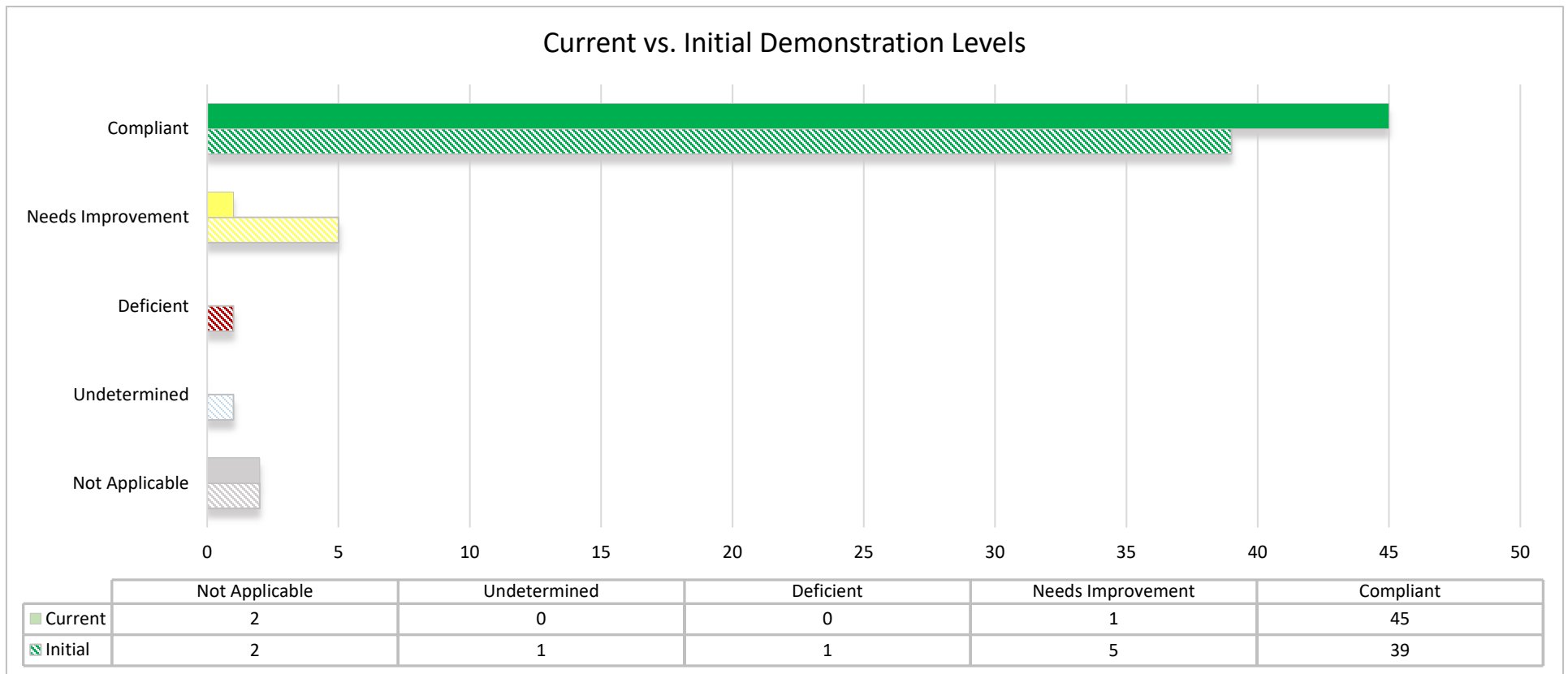
Background, Scope, and Objectives

The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of USA Artistic Swimming on April 19, 2022. The purpose of the audit was to determine if USA Artistic Swimming complies with the requirements of the NGB Compliance Standards (Standards) and to conduct testing in areas that present an increased risk to athletes, other members, and/or USA Artistic Swimming. The audit focused on the policies and procedures in the areas of Governance and Compliance, Financial Standards and Reporting Practices, Athlete Protections and Rights, Sport Performance, and Operational Performance.

Following the audit, NGBs have 120 days, unless otherwise specified, to provide evidence of remediation to Audit. Based on the evidence provided, Audit has assigned a Follow-up Demonstration Level¹ of Compliant, Needs Improvement, or Deficient. Details are provided in the findings below.

DEMONSTRATION LEVEL COMPARISON

The below charts present the updated distribution of compliance demonstration levels. For further detail not provided in this addendum report, please refer to the Audit report posted on TeamUSA.org.



¹See Appendix A

Follow-up Summary

Based on the evidence of remediation provided, USA Artistic Swimming has remediated five findings. As of March 15, 2023, USA Artistic Swimming is 98% compliant with applicable standards. Additional details are outlined below.

Subsequent Updates

In the report issued in April 2023, one Standard was pending a determination status, updates are as follows:

NGB Annual Reporting (Standard A.7 a – c)

This new 2022 requirement had a due date that occurred after the completion of the audit. USA Artistic Swimming submitted all required reports prior to the deadlines and is compliant with the standard.

NGB AUDIT FINDINGS - FOLLOW-UP STATUS

All Standards are evaluated against the 2022 Implementation Guide for Audit Standards. Bylaws references are based on the USOPC Bylaws approved in March 2021.

GOVERNANCE AND COMPLIANCE

Needs Improvement		
1	Athlete Representation – A.1 a & b	Management Action Plan
	<p>FINDING: USA Artistic Swimming does not have the required athlete representation on the Audit, Ethics, and Election Committees. Additionally, the Governance Committee had two athlete representatives who did not meet the 10 year/10+ year requirement.</p>	<p>The Athlete Executive Committee and USA Artistic Swimming staff is currently working to reach compliance. The AEC will ensure that the Audit, Ethics, and Governance committees will be seated with qualified athletes and meet the 33.3% requirement by April 15th.</p> <p>USA Artistic Swimming has acknowledged that the Election Committee is no longer active. The Bylaws will be revised to remove the Election Committee and be approved at the annual convention in September 2022.</p> <p>Due Date: September 30, 2022</p>
Follow-up Level: Compliant		

	USA Artistic Swimming has seated the Audit, Ethics, and Governance committees with qualified athletes and meets the 33.3% requirement. The bylaws were updated to remove the Election Committee. USA Artistic Swimming is now compliant.	
2	Conflicts of Interest Policy – A.6 b	Management Action Plan
	<p>FINDING: USA Artistic Swimming's Conflicts of Interest Policy is missing elements in the following areas: disclosures, resolution, and resources.</p> <p>During testing, Audit identified three board of directors' disclosure forms that were reviewed by the CEO but not by the Ethics Committee as required.</p>	<p>USA Artistic Swimming will update the Conflict of Interest Policy to include all the missing elements. Conflict of Interest Policy revisions will be completed by the Ethics Committee and approved by the board of directors at the next board meeting.</p> <p>Additionally, all board member's disclosure forms will be reviewed by the Ethics Committee.</p> <p>Due Date: May 25, 2022</p>
	Follow-up Level: Compliant	
	USA Artistic Swimming updated the conflict of interest policy to include the required elements. Additionally, the Ethics Committee reviewed all board member disclosure forms. USA Artistic Swimming is now compliant	
3	Ombud's Policy – A.8 a	Management Action Plan
	<p>FINDING: USA Artistic Swimming did not include an anti-retaliation statement with the Ombuds' policy posted on their website.</p>	<p>USA Artistic Swimming added the following anti-retaliation statement to the USA Artistic Swimming website:</p> <p>USA Artistic Swimming encourages athletes to seek guidance from the Athlete Ombuds as questions or concerns arise and has zero tolerance for retaliation against any athlete that seeks assistance from the Ombuds. No action, or threat of action, shall be taken against an Athlete as a reprisal for disclosing information to, or seeking assistance from, the United States Olympic & Paralympic Committee Office of the Athlete Ombuds.</p>
	Follow-up Level: Compliant	
	USA Artistic Swimming added an anti-retaliation to the Ombuds' Policy on the website and is now compliant.	

FINANCIAL STANDARDS AND REPORTING PRACTICES

Needs Improvement

4	USOPC Funding – B.1 c	Management Action Plan
	FINDING: The grant reports provided to the USOPC did not match the general ledger detail. The reports were also incomplete as they did not include the funding received from other sources. The discrepancy on the final reports did not result in funds owed back to the USOPC.	All future grant reports will be more thoroughly reviewed to ensure that relevant expenses are included in the final funding report and agree to the general ledger. Due Date: March 31, 2023
Follow-up Level: Needs Improvement		
Final grant reports are due to the USOPC in March 2023. As this deadline is after the remediation period, Audit was unable to evaluate if the finding has been remediated.		

ATHLETE PROTECTION AND RIGHTS

USA Artistic Swimming did not have findings in the area of Athlete Protection and Rights.

SPORT PERFORMANCE

Deficient		
5	Event Sanctioning – D.3 b	Management Action Plan
	FINDING: USA Artistic Swimming's sanctioning document(s) do not have any of the required elements.	USA Artistic Swimming submitted the updated Event Sanctioning documents that include the missing requirements.
Follow-up Level: Compliant		
USA Artistic Swimming updated the Event Sanctioning documents to include the missing requirements and is now compliant.		

OPERATIONAL PERFORMANCE

Needs Improvement		
6	Grievance Procedure – E.4 a & b	Management Action Plan
	FINDING: There are elements missing from USA Artistic Swimming's Grievance Policy and Procedures related to the manner of filing the complaint and hearing procedures.	USA Artistic Swimming will update the grievance procedures to include all the missing elements. This will be added and approved by the Governance Committee and board of directors at their next meeting in May.

	Due Date: May 25, 2022
Follow-up Level: Compliant	
USA Artistic Swimming updated the grievance procedures to include the missing elements and is now compliant.	

Additional updates on findings that have not been remediated will be provided in the NGB Certification Report.

We would like to thank the USA Artistic Swimming staff for their cooperation throughout the audit process.

APPENDIX A – DEMONSTRATION LEVEL DEFINITIONS

Compliant	The NGB, through its written policies and procedures, as well as 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, as well as 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.