

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

USA Surfing

October 3, 2025

Executive Summary

Background, Scope, and Objectives for a Certification Audit

The United States Olympic & Paralympic Committee's Audit department (USOPC Audit) completed an audit of USA Surfing (NGB Candidate). The purpose of the audit was to assess if USA Surfing complies with the 2025 NGB Compliance Standards (Standards), and identify areas of noncompliance that USA Surfing must adhere to post certification. 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.

Audit Summary

Overall, Audit concluded that USA Surfing has met nine of 21 applicable Standards. While there are some areas of increased concern, the USOPC understands that USA Surfing is working with the USOPC to expand the definitions of 10-year athletes and create a pool for 10-year + athletes to meet athlete representation requirements. In addition to athlete representation, testing of USA Surfing's background check process revealed while USA Surfing did perform a review of the flagged background check, written documentation regarding the decision and direction on the flagged background check was not provided to the individual until five months after the review was conducted. There were also multiple instances where an individual did not have a completed background check on file. Finally, USA Surfing's financial statements have never undergone an external audit. Additional details are in the findings below.

Post Certification Audit Follow-up

USOPC Audit may conduct follow-up reviews on NGB compliance standards that were determined to be not applicable and out of scope during the certification audit if USA Surfing is certified as an NGB. These follow-ups will help ensure USA Surfing is meeting all NGB compliance standards going forward. Refer to the appendix for a detailed list of standards that may be subject to review.

NGB Compliance Audit Findings

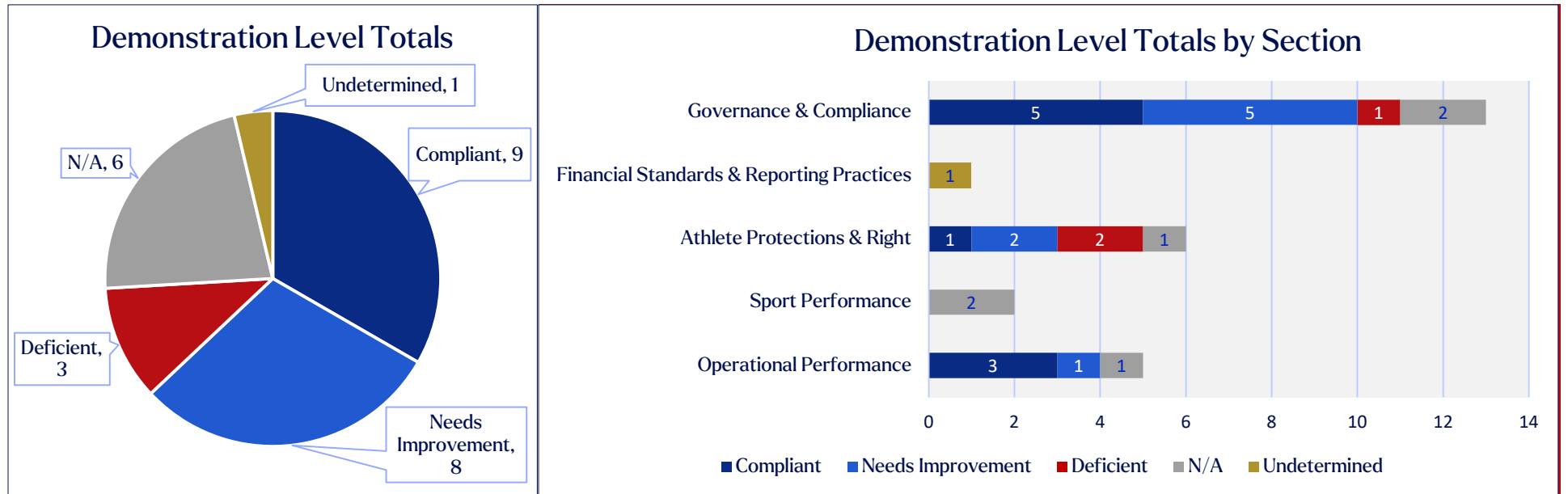
All Standards are evaluated against the 2025 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the effective February 1, 2025.

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 Candidate, 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 Candidate, 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 Candidate, 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.2 a	X		
Membership Requirements	A.2 b	X		
Athlete Advisory Council	A.3 a			X
Board Governance	A.4 a		X	
Board Development	A.4 b		X	
Code of Conduct	A.6 a	X		
Conflicts of Interest Policy	A.6 b		X	
Gifts and Entertainment Policy	A.6 c	X		
Diversity, Equity & Inclusion Requirements	A.7 a & b	N/A		
Equal Pay for Team USA	A.7 c	N/A		
Ombuds' Policy	A.9 a	X		
Total		5	4	2

Needs Improvement		
1	Independent & Affiliate Representation	Management Action Plan
	<p>A.1 c: NGB must have a board structure that includes:</p> <ul style="list-style-type: none"> i. A board position(s) as defined by the USOPC to provide an independent perspective, and ii. A board position for an affiliate member as required by the Act §220522 (12). <p>FINDING: USA Surfing Bylaw definition of independent perspective for board members meets most of the requirements but needs minor updates to be compliant. USOPC Audit is not aware of any non-compliance with affiliate representation.</p>	<p>During the audit, USA Surfing provided updated bylaws that include the updates required.</p> <p>This audit finding has been remediated.</p>
2	Athlete Advisory Council	Management Action Plan

	<p>A.3 a: NGB must have an Athletes Advisory Council that meets the minimum standards set forth by the USOPC.</p> <p>FINDING: Testing of USA Surfing's Athlete Advisory Council noted that USA Surfing has 100% athlete representation on its Athlete Advisory Council, however, there are two Paralympic athletes that do not meet the definition of 10 year/10 year+ athletes as required by USOPC bylaws. Due to this, USA Surfing's AAC falls short of having at least 80% 10 Year athletes, as required.</p> <p>USA Surfing does not have athlete candidates submit disclosures indicating whether they have any disqualifying periods of ineligibility due to Athlete Classification Code made before the election of athlete representative candidates.</p> <p>There is no indication that athlete candidates to the USA Surfing Athlete Advisory Council are submitting conflict of interest disclosure forms or indicating whether they have any disqualifying convictions or periods of ineligibility made prior to the election of athlete representative candidates.</p>	<p>USA Surfing is currently working with the ARRWG to expand the definition of 10 year and 10 year + athletes. USA Surfing's proposed definition of 10 year and 10 year + athletes would encompass all athletes currently determined by USA Surfing as eligible voters, the current athlete representative on the USA Surfing board and the current athlete representatives on the USA Surfing Athlete Advisory Council.</p> <p>Additionally, USA Surfing will expand its conflict of interest form to include a section specifically for all Athlete Advisory Council candidates to include disclosures indicating whether they have any disqualifying convictions or other periods of ineligibility to be used going forward, including paralympic classification periods of ineligibility.</p> <p>Due Date: 120 days post certification.</p>
3	Board Governance	Management Action Plan
	<p>A.4 a: NGB must have Bylaws or board-approved policies and procedures that at least meet the minimum standards for governance practices and comply with §220522 of the Act.</p> <p>FINDING: There are elements missing from USA Surfing's Bylaws in the areas of election and selection procedures and designated committee requirements.</p>	<p>USA Surfing will update their Bylaws to meet USOPC requirements for the areas noted in the finding.</p> <p>Due Date: 120 days post certification.</p>
4	Board Development	Management Action Plan
	<p>A.4 b: The NGB board must ensure the following activities are completed:</p> <ul style="list-style-type: none"> i. Formal onboarding for board members and committee members, ii. USOPC training for board members and committee members, iii. At least once per quad, perform a self-evaluation of the board's performance using the USOPC-provided resource, and iv. Annual performance evaluation of the CEO/Executive Director. <p>FINDING: USA Surfing could not provide documentation of a written the CEO evaluation. USOPC Audit is not aware of any non-compliance with elements i-iii.</p>	<p>USA Surfing provided support showing that a written CEO evaluation was completed during the audit.</p> <p>This audit finding has been remediated.</p>
5	Conflict of Interest Policy	Management Action Plan

	<p>A.6 b: NGB must adopt and enforce a conflicts of interest policy that meets the minimum standards set forth by the USOPC.</p> <p>FINDING: During testing, USOPC audit noted multiple instances where USA Surfing management direction letters did not provide sufficient direction to mitigate the disclosed conflict(s). For example; USOPC Audit noted an instance in which an individual disclosed an actual, potential and/or perceived conflict and was instructed to "remain unbiased and impartial" without any substantive guidance or direction on specific actions to be taken to mitigate the conflict, or whether the conflict was disqualifying.</p>	<p>USA Surfing will provide their Ethics Committee with additional training and implement a process that ensures management letters are sufficient and appropriate mitigation advice is communicated moving forward.</p> <p>Due Date: 120 days post certification.</p>
Deficient		
6	Athlete Representation	Management Action Plan
Policy	<p>A.1 a & b:</p> <ul style="list-style-type: none"> a. NGB must have at least 33.3% athlete representation on its board of directors as required by §220522(13) of the Act and further defined by the USOPC Bylaws, Section 8.5.3. 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>FINDING: USA Surfing's bylaws do not comply with some USOPC athlete representation requirements.</p>	<p>USA Surfing will update their bylaws to meet the athlete requirements.</p> <p>Due Date: 120 days post certification.</p>
Application	<p>FINDING: Testing identified multiple issues related to athlete representation.</p> <p>First, while USA Surfing has 33.3% athlete representation on its board of directors and committees, there are several athletes that do not meet the definition of 10 year athlete as required by USOPC bylaws.</p> <p>Second, athletes are currently appointed to the USA Surfing board of directors, not elected by a pool of eligible athletes.</p>	<p>USA Surfing is currently working with the Athlete Representation Review Working Group to expand the definition of 10 year and 10 year + athletes. USA Surfing's proposed definition of 10 year and 10 year + athletes would encompass all athletes currently determined by USA Surfing as eligible voters, the current athlete representative on the USA Surfing board, USA Surfing committees and the USA Surfing Athlete Advisory Council.</p> <p>In addition, USA Surfing will ensure their Board of Directors are appropriately elected by a pool of eligible athletes.</p> <p>Due Date: 120 days post certification.</p>

Financial Standards and Reporting Practices

NGB Compliance Standards Section B				
Title	Standard	Compliant	Needs Improvement	Deficient
Financial Capability	B.1 a	Undetermined		
Total		0	0	0

Undetermined		
7	Financial Capability	Management Action Plan
	<p>B.1 a: USOPC audit will verify that the NGB demonstrates financial capability to administer its sport.</p> <p>FINDING: USOPC Audit noted that USA Surfing does not have audited financial statements, which would include an attestation by an independent, external auditor that reasonable assurance¹ was obtained over the fair and accurate presentation of the financial information presented therein. However, USOPC Audit reviewed USA Surfing's 2024 unaudited financial statements, 2025 budget-to-actual variance analysis through June 2025, and 2026 financial forecast. USA Surfing provided unaudited financial statements that reported financial stability for current operations, however unaudited financial statements do not provide the level of assurance necessary for USOPC Audit to make a definitive determination.</p> <p>In addition, USA Surfing does not currently manage the high-performance program for the Olympic discipline of shortboard surfing. At this time, USOPC Audit is unable to assess if USA Surfing has sufficient cash flows to maintain operations should the high-performance program for the Olympic discipline of shortboard surfing be overseen by USA Surfing.</p>	<p>USA Surfing has engaged an external audit firm and will provide USOPC Audit with a copy of their audited 2024 financial statements to fully confirm their financial stability.</p> <p>In addition, USA Surfing must provide a copy of the AU-C 265 management letter from the external audit, if applicable.</p> <p>Due Date: 120 days post certification.</p>

¹ Reasonable assurance is a high, but not absolute, level of assurance that the financial statements are free of material misstatement and is generally obtained through sufficient testing of internal controls and analytical and substantive audit procedures conducted by an independent, external financial auditor. Because these procedures are beyond the scope of USOPC's Audit's review, we rely on audited financial statements with an unqualified opinion to obtain reasonable assurance.

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-b	N/A		
USOPC Athlete Safety Requirements	C.2 a			X
Anti-Doping Policies	C.3 a		X	
Anti-Doping Policy Language	C.3 b		X	
Athlete Agreements	C.4 a	X		
Athlete Support Criteria	C.5 a			X
Total		1	2	2

Needs Improvement		
8	Anti-Doping Policies	Management Action Plan
	<p>C.3 a: NGB must ensure compliance with anti-doping policies and standards including, but not limited to, the USOPC's National Anti-Doping Policy and the USADA Protocol.</p> <p>FINDING: USA Surfing does not have an anti-doping policy for enforcing sanctions issued by any applicable agency.</p>	<p>USA Surfing provided a written policy detailing the enforcement of sanctions by any applicable agency to USOPC Audit.</p> <p>This audit finding has been remediated.</p>
9	Anti-Doping Policy Language	Management Action Plan
	<p>C.3 b: NGB must have USOPC-approved anti-doping language in its bylaws (or board-approved document), membership agreements (if applicable), and license agreements (if applicable).</p> <p>FINDING: USOPC audit noted that while the USA Surfing Bylaws include the required anti-doping language, there is no relevant document that includes "language in an agreement, release, or waiver that puts members/participants on notice", as required by the standard.</p>	<p>USA Surfing will update all relevant documents to inform all participants they must comply with anti-doping requirements.</p> <p>Due Date: 120 days post certification.</p>
Deficient		
10	USOPC Athlete Safety Requirements	Management Action Plan

	<p>C.2 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: During testing, it was identified that one individual had a flagged background check. While USA Surfing did perform a review of the flagged background check, written documentation of the review of the flagged background check was not provided to the individual until approximately five months after the background check was completed.</p> <p>Additionally, there were several officials that did not have current background checks. One of the individuals was from the most recent USA Surfing event.</p>	<p>USA Surfing will ensure flagged background checks are provided with written communication regarding the decision of the review before being allowed to participate in their role.</p> <p>USA Surfing will ensure all required background checks for USA Surfing officials are completed in accordance with USOPC requirements.</p> <p>Due Date: 120 days post certification.</p>
11	Athlete Support Criteria	Management Action Plan
	<p>C.5 a: NGB must post on its website the criteria for athletes to be eligible for Basic Services, consistent with the definition listed in the USOPC NGB Athlete Agreement Policy.</p> <p>FINDING: USA Surfing's Team qualifying criteria for basic services does not specify that it is equal across genders. In addition, Basic Services are defined but not published on the USA Surfing's website, subjective criteria and mandatory evaluative events are not expressly stated and there is no specified timeframe for when services will be provided.</p>	<p>During the audit, USA Surfing published the basic services to be provided equally across genders on the USA Surfing website, however additional updates are required before being fully compliant with the standard, including expressly stating subjective criteria, mandatory evaluative events and providing a timeframe for when services will begin and end for a qualified participant.</p> <p>Due Date: 120 days post certification.</p>

Sport Performance

NGB Compliance Standards Section D				
Title	Standard	Compliant	Needs Improvement	Deficient
High-Performance Plan Submission	D.3a		N/A	
Event Sanctioning	D.3 b		N/A	
Total		0	0	0

Operational Performance

NGB Compliance Standards Section E				
Title	Standard	Compliant	Needs Improvement	Deficient
Managerial and Board Capability	E.1 a	X		
Whistleblower and Anti-Retaliation Policy	E.3 a	X		
Complaint Resolution and Hearing Procedures	E.4 a & b	X		
USOPC Trademark Protection	E.5 a-d	N/A		
Strategic Planning	E.6 a		X	
Total		3	1	0

Needs Improvement		
12	Strategic Planning	Management Action Plan
	<p>E.6 a: NGB must maintain and monitor the execution of an organizational strategic plan that is capable of supporting athletes in achieving sustained competitive excellence and in growing the sport, as required by USOPC Bylaws Section 8.4.1(d).</p> <p>FINDING: USA Surfing has a board-approved strategic plan that includes organizational initiatives distinct from high-performance plan initiatives. However, progress on the plan is not being monitored and periodically reported to the board.</p>	<p>USA Surfing will create a monitoring framework that supports bi-annual performance review by staff and Board and annual strategic progress assessments, which will be recorded in Board minutes.</p> <p>Due Date: 120 days post certification.</p>

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

Appendix: Post Certification Follow Up

USA Surfing was audited against the 2025 Implementation Guide for Compliance Standards. As detailed above, several of these standards are not applicable pre-certification. Post-certification, USA Surfing may be subject to follow-up reviews to assess compliance with these previously non-applicable standards, as listed below and detailed in the [2025 Implementation Guide for Compliance Standards.pdf](#)

- A.5 a: IRS Status
- A.6 d: Sport Integrity Policy
- A.7 a & b: Diversity, Equity & Inclusion Requirements
- A.7 c: Equal Pay for Team USA
- A.8 a-d: NGB Annual Reports
- B.1 b: Financial Reporting to the Board
- B.2 a: USOPC Funding
- B.3 a -d: Financial Documentation
- C.1 a & b: Child Protection and US Center for SafeSport Requirements
- D.1 a-c: Selection Procedures and Process
- D.2 a: Delegation List Submission
- D.3 a: High Performance Plan Submission
- D.3 c: Paralympic Classification (if applicable)
- E.2 a: Insurance Coverage
- E.5 a-d: USOPC Trademark Protection
- E.7 a: Publications