

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

USA Taekwondo

August 5, 2026

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's Audit department (USOPC Audit) completed an audit of USA Taekwondo. The purpose of the audit was to determine if USA Taekwondo complies with the requirements of the National Governing Body (NGB) Compliance Standards (Standards), effective January 1, 2026, and to conduct testing in areas that present an increased risk to athletes, other members, and/or USA Taekwondo. 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. For questions on this report, please contact USOPC.Audit@usopc.org.

Audit Summary

Overall, Audit concluded that USA Taekwondo has met 18 of 27 applicable Standards. USOPC Audit identified an area of concern related to the athlete advisory council and complaint resolution and hearing procedures. Additional details are in the findings below.

NGB Compliance Audit Findings

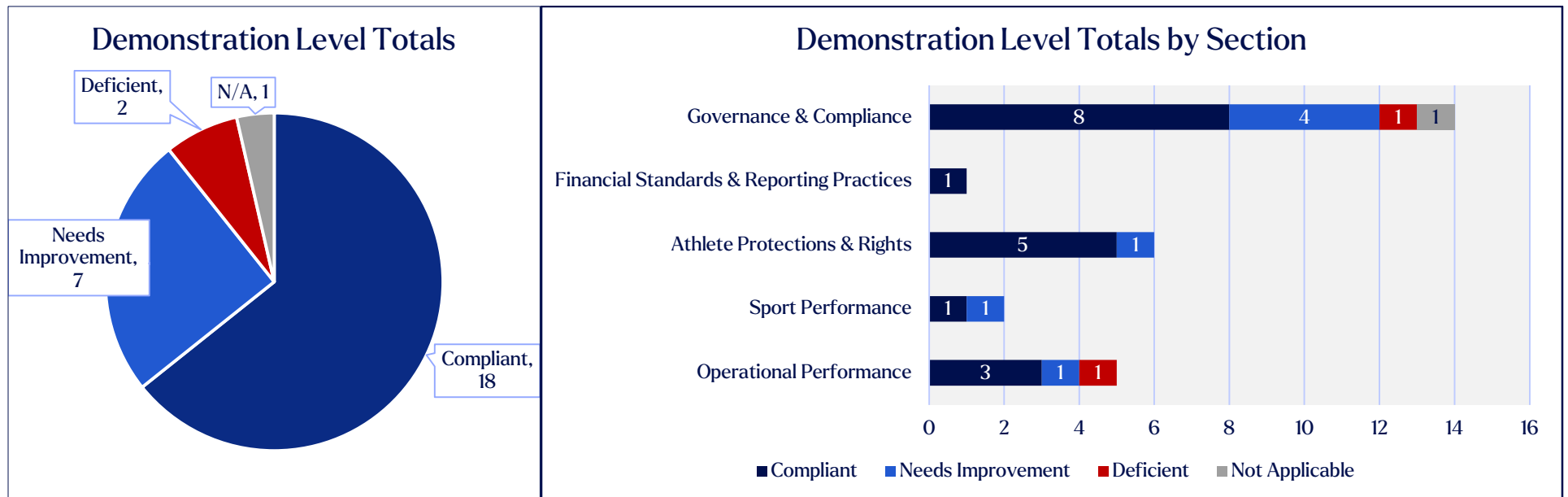
All Standards are evaluated against the 2026 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the effective February 1, 2025. References to the Ted Stevens Act will be referred to as the Act.

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.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		
Sport Integrity Policy ¹	A.6 d	N/A		
Demographic & Inclusion Requirements	A.7 a & b	X		
Equal Pay for Team USA	A.7 c	X		
Ombuds' Policy	A.9 a	X		
Total		8	4	1

Needs Improvement		
1	Athlete Representation	Management Action Plan
	A.1 a & b: 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. 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. FINDING: USA Taekwondo has two designated committees that do not meet the 10 Year athlete requirement.	USA Taekwondo has seated a 10 Year Athlete to the two designated committees noted in the finding. This will be reviewed for compliance during the remediation period.

¹ This Standard will not be assessed for audits started prior to July 1, 2026.

2	Independent and Affiliate Representation	Management Action Plan
	A.1 c: NGB must have a board structure that includes: 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). FINDING: USA Taekwondo's Bylaws are missing requirements for independent representation.	USA Taekwondo has updated its bylaws and received board-approval on July 21st. This will be reviewed for compliance during the remediation period.
3	Board Governance	Management Action Plan
	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. FINDING: The committees listed in USA Taekwondo's Bylaws do not agree to the committees used in practice.	USA Taekwondo has updated its bylaws and received board-approval on July 21st. This will be reviewed for compliance during the remediation period.
4	Code of Conduct	Management Action Plan
	A.6 a: NGB must adopt and enforce a comprehensive code of conduct that meets the minimum standards set forth by the USOPC. FINDING: There are elements missing from USA Taekwondo's Code of Conduct in the following areas: applicability, organizational expectations, resolution and resources.	USA Taekwondo has updated its code of conduct and received board-approval on July 21st. This will be reviewed for compliance during the remediation period.
Deficient		
5	Athlete Advisory Council	Management Action Plan
	A.3 a: NGB must have an Athletes' Advisory Council that meets the minimum standards set forth by the USOPC. FINDING: The following issues were identified during review of USA Taekwondo's Athlete Advisory Council (AAC) Requirements:	USA Taekwondo is working with the AAC to develop the necessary amendments to the AAC Bylaws and composition. USA Taekwondo has created a new AAC candidate checklist and administrative review process to ensure that before a candidate can be included on the ballot, the candidate must complete a USA Taekwondo Conflict of Interest Declaration covering any actual, potential or perceived conflicts of interest. This checklist will also

First, there are not at least two designated for Paralympic representation. USA Taekwondo's AAC Bylaws state that there will only be one Paralympic athlete on the AAC. Additionally, there is only one Paralympic athlete in practice. Second, USA Taekwondo does not have athlete candidates submit conflict of interest disclosure forms or disclosures indicating whether they have any disqualifying convictions or periods of ineligibility made prior to the election of AAC candidates.	require that the candidate address any disqualifying convictions or periods of ineligibility prior to the election. Due Date: November 30, 2026
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Financial Standards and Reporting Practices

NGB Compliance Standards Section B				
Title	Standard	Compliant	Needs Improvement	Deficient
Financial Capability	B.1 a	X		
Total		1	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 - b	X		
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		5	1	0

Needs Improvement		
6	USOPC Athlete Safety Requirements	Management Action Plan
	C.2 a: NGB must ensure compliance with athlete safety policies and standards including but not limited to: i. USOPC's NGB Athlete Safety Policy ii. NGB Background Check Policy FINDING: USA Taekwondo did not maintain active background checks for all national team athletes at the time of the audit. Audit testing identified that one of the three national team athletes selected for review did not have an active background check. No exceptions were identified during testing of the remaining 77 individuals in high-risk roles, including coaches and medical staff, all of whom had active background checks. Given the isolated nature of the exception and the absence of additional issues among higher-risk positions, this finding is rated as needs improvement.	USA Taekwondo has implemented an interim manual process to identify national-team athletes, verify their background-check status and ensure that required checks are completed. A Sport:80 system enhancement is also being developed to automate and strengthen this control, but it is not yet operational. Due Date: November 30, 2026

Sport Performance

NGB Compliance Standards Section D				
Title	Standard	Compliant	Needs Improvement	Deficient
High-Performance Plan Submission	D.3 a	X		
Event Sanctioning	D.3 b		X	
Total		1	1	0

Needs Improvement		
7	Event Sanctioning	Management Action Plan
	D.3 b: If an NGB or its affiliate(s) sanctions events, it must require specific sanctioning standards set forth by Section 220525(b)(4) of the Act of the organization or person requesting a sanction.	USA Taekwondo has updated its sanctioning documents and received board-approval on July 21st. This will be reviewed for compliance during the remediation period.

	FINDING: USA Taekwondo's sanctioning documents are missing four of the eight required elements.	
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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	X		
Strategic Planning	E.6 a	X		
Total		3	1	1

Needs Improvement		
8	Whistleblower and Anti-Retaliation Policy	Management Action Plan
	E.3 a: NGB must adopt and maintain an organizational policy that encourages and provides a mechanism for affiliated individuals to report concerns, including those related to alleged violations of any applicable law, rule, regulation, or adopted policy of the NGB; accounting or financial fraud; or other wrongdoing; and includes anti-retaliation protections. FINDING: There are minor elements missing from USA Taekwondo's Whistleblower and Anti-Retaliation Policy in the following areas: policy requirements and resources.	USA Taekwondo has updated its whistleblower policy and received board-approval on July 21st. This will be reviewed for compliance during the remediation period.
Deficient		
9	Complaint Resolution and Hearing Procedures	Management Action Plan
Policy	E.4 a & b: a. NGB must provide prompt and equitable resolution of grievances as outlined in §220522(14) of the Act. 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 §220522(8) of the Act.	USA Taekwondo has updated its complaint and hearings policy and received board-approval on July 21st. This will be reviewed for compliance during the remediation period.

	FINDING: There are elements missing from USA Taekwondo's Grievance Policy in the following areas: investigation and resolution, conduct of the proceedings, and arbitration.	
Application	FINDING: Of the two grievances reviewed, the following issues were identified: In one case, the notice to the respondent was not provided within 14 business days of the initial filing. Additionally, the composition of the hearing panel was not disclosed to the participants. In both cases reviewed, the hearing was not held within 90 days of the initial filing.	Before the audit, USA Taekwondo had independently recognized that its existing case-management processes were not operating effectively enough. The organization made a significant investment in CaselQ to improve complaint administration. CaselQ was implemented to provide a more structured process for notification tracking, hearing-panel disclosures, case deadlines and management oversight. Because USA Taekwondo has had very few recent ethics cases, there was no sufficiently recent completed matter available to demonstrate the corrected CaselQ process during audit testing. The auditors therefore reviewed historical cases that predated CaselQ and do not reflect the process currently in place. USA Taekwondo will provide a demonstration or supporting documentation showing how CaselQ manages respondent notification, hearing-panel disclosure and the applicable 90-day timeline. Due Date: November 30, 2026

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