

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

USA Racquetball

March 27, 2025

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) Audit department (Audit) completed an audit of USA Racquetball. The purpose of the audit was to determine if USA Racquetball 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 USA Racquetball. 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, the audit concluded that USA Racquetball has met 37 of 43 applicable Standards. Notably, USA Racquetball maintains well-structured policies and upholds appropriate athlete representation on its board and committees. However, there is one area noted as deficient; specifically, USA Racquetball does not have event sanctioning documents that meet USOPC requirements. Additional details are in the findings below.

NGB Compliance Audit Findings

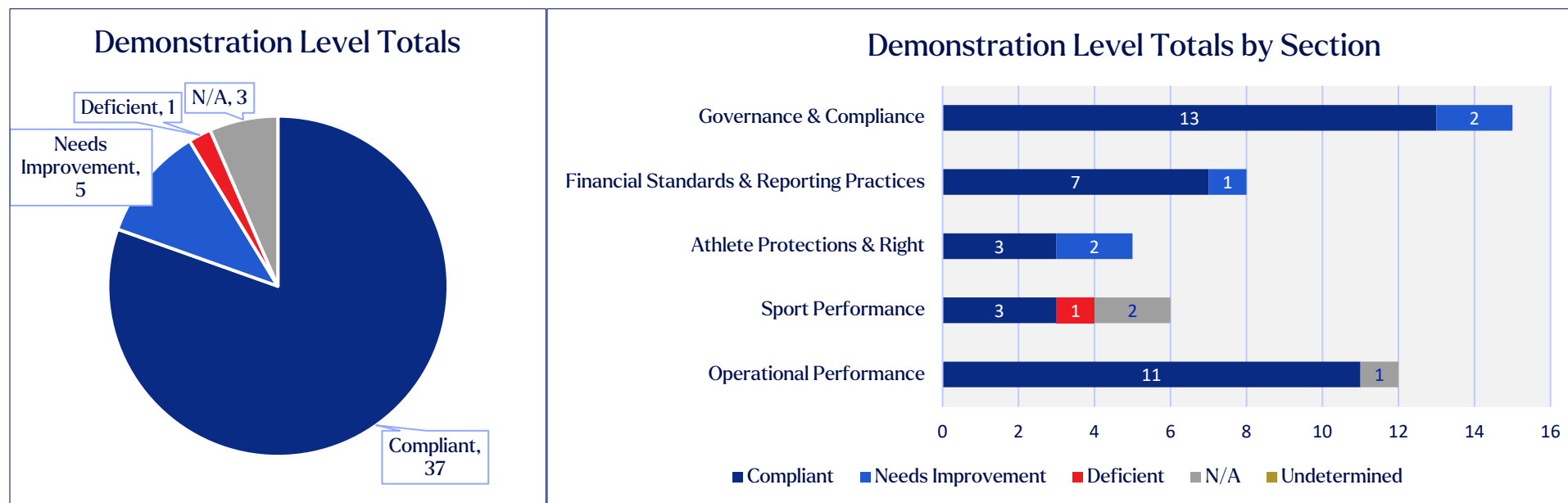
All Standards are evaluated against the 2024 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the effective April 1, 2024.

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		13	2	0

Needs Improvement		
1	Board Development	Management Action Plan
	<p>A.3 b: The NGB board must conduct the following activities:</p> <ul style="list-style-type: none"> i. Formal onboarding process for board members and committee members, ii. USOPC training to the 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 Racquetball could not provide documentation of a written performance evaluation of the Executive Director.</p>	<p>USA Racquetball's Board President will perform a written performance evaluation of the Executive Director annually.</p> <p>Due Date: May 1, 2025</p>
2	Conflict of Interest	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: During testing, it was identified that USA Racquetball does not have a documented review of committee and staff annual disclosure forms.</p>	<p>Led by the Vice President of the Board, a process will be instituted and documented for the tracking and review of staff and committee annual disclosure forms.</p> <p>Due Date: July 25, 2025</p>
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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		7	1	0

Needs Improvement		
3	Accounting Practices	Management Action Plan
	<p>B.2 b: NGB must receive an unqualified opinion on its most recent audited financial statements to ensure accurate accounting records in accordance with generally accepted accounting principles (GAAP).</p> <p>FINDING: USA Racquetball received a qualified opinion on their most recently audited financial statements which was due to missing or unavailable supporting documentation over cash disbursements.</p>	<p>USA Racquetball has engaged an accounting firm that specializes in nonprofit organizations to rectify control deficiencies in its cash disbursement processes and execute these controls on an ongoing basis. USA Racquetball anticipates an unqualified opinion on its 2024 financial statements and will provide these to USOPC Audit to substantiate remediation.</p> <p>Due Date: May 1, 2025</p>

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		3	2	0

Needs Improvement		
4	USOPC Athlete Safety	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: There are elements missing from USA Racquetball's Background Check Policy in the following areas: applicable individuals, the timing of background checks, and background check search criteria.</p> <p>In addition, USA Racquetball does not have a written process to report allegations of prohibited conduct or temporary measures to the USOPC Office of Athlete Safety when required.</p>	<p>USA Racquetball's Legislative Committee and the Board of Directors will revise and ratify the background check policy to include the missing elements and a defined process for notifying the USOPC Office of Athlete Safety in accordance with C.2 a in the 2025 Implementation Guide for NGB Compliance Standards.</p> <p>Due Date: July 25, 2025</p>
5	Anti-Doping Policy Language	Management Action Plan
	<p>C.4 b: NGB must have USOPC approved anti-doping language in its Bylaws, membership agreements (if applicable), and license agreements (if applicable).</p> <p>FINDING: USA Racquetball does not have a relevant document informing participants they must comply with anti-doping requirements.</p>	<p>USA Racquetball will update its membership agreement to include the required language.</p> <p>Due Date: July 25, 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	N/A		
Event Sanctioning	D.3 b			X
Paralympic Classification	D.3 c	N/A		
International Federation Standing	D.4 a	X		
Total		3	0	1

Deficient		
6	Event Sanctioning	Management Action Plan
	<p>D.3 b: Requirement: If an NGB or its affiliate(s) sanctions events, it must require specific sanctioning standards set forth by the USOPC of the organization or person requesting a sanction.</p> <p>FINDING: USA Racquetball's event sanctioning document does not contain any of the required elements.</p>	<p>USA Racquetball will create an event sanctioning document that contains all required elements.</p> <p>Due Date: July 25, 2025</p>

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	N/A		
Strategic Planning	E.8 a	X		
USOPC Policy Compliance	E.9 a	X		
Total		11	0	0

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