



# USOPC NGB AUDIT

## USA WATER POLO

### ADDENDUM REPORT

September 14, 2022

## EXECUTIVE SUMMARY

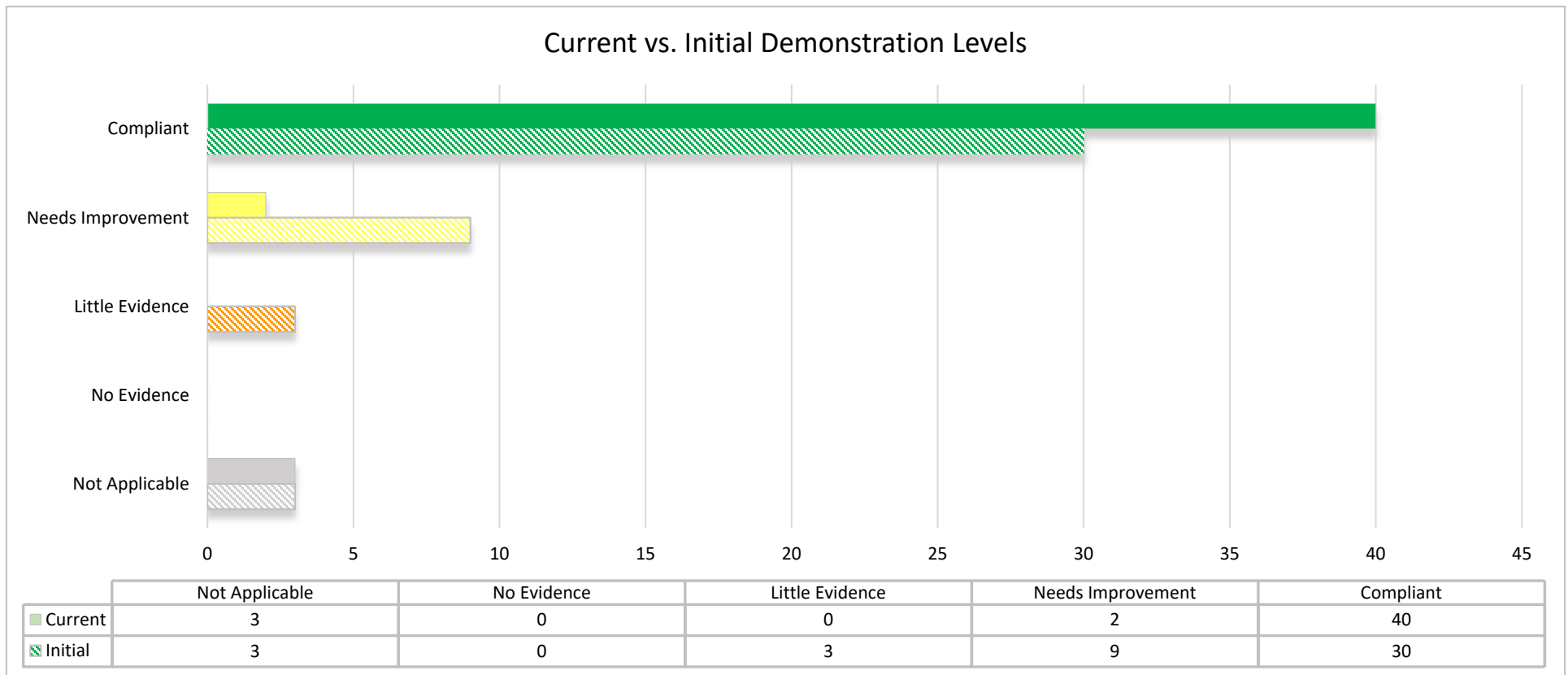
### Background, Scope, and Objectives

The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of USA Water Polo on November 3, 2021. The purpose of the audit was to determine if USA Water Polo 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 Water Polo. 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 Level<sup>1</sup> of Compliant, Needs Improvement, Little Evidence of Compliance, or No Evidence of Compliance. 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.



<sup>1</sup>See Appendix A

## Follow-up Summary

Based on the evidence of remediation provided, USA Water Polo has remediated 10 findings. As of September 1, 2022, USA Water Polo is 89% compliant. Additional details are outlined below.

## NGB AUDIT FINDINGS - FOLLOW-UP STATUS

All Standards are evaluated against the 2020 Implementation Guide for Audit Standards. Bylaws references are based on the USOPC Bylaws approved in June 2020.

### GOVERNANCE AND COMPLIANCE

Needs Improvement		
1	Bylaws – A.3 a	Management Action Plan
	<b>FINDING:</b> There are elements missing from USA Water Polo's Bylaws, including general requirements and board election and selection procedures.	USA Water Polo updated its bylaws to include the missing elements. The updated bylaws are pending ratification at General Assembly on December 29, 2021. A copy of the updated bylaws has been provided to NGB Audit.
	<b>Follow-up Level: Compliant</b>	
	USA Water Polo updated its bylaws to include the required elements and is now compliant.	
2	Code of Conduct – A.5 a	Management Action Plan
	<b>FINDING:</b> There are elements missing from USA Water Polo's Code of Conduct in the following areas: applicability, policy owner, and resources.	USA Water Polo updated its code of conduct to include the missing elements. A copy of the updated policy has been provided to NGB Audit.
	<b>Follow-up Level: Compliant</b>	
	USA Water Polo updated its code of conduct to include the required elements and is now compliant.	
3	Statement of Ethics – A.6 a	Management Action Plan
	<b>FINDING:</b> USA Water Polo does have a statement of ethics, but it does not include general concepts, such as common principles of ethics based on the NGB's organizational values.	USA Water Polo updated its statement of ethics to include general concepts. A copy of the updated policy has been provided to NGB Audit.
	<b>Follow-up Level: Compliant</b>	
	USA Water Polo updated its statement of ethics to include general concepts and is now compliant.	
Little Evidence of Compliance		
4	Board Composition – A.1 c	Management Action Plan

<p><b>FINDING:</b> USA Water Polo’s Bylaws do not require an affiliate board position be added if an affiliate organization is identified. Additionally, the definition of independent perspective in the bylaws does not meet all the requirements.</p>	<p>USA Water Polo updated its bylaws to include the affiliate board position and expand the definition of independent perspective. The updated bylaws are pending ratification at General Assembly on December 29, 2021. A copy of the updated bylaws has been provided to NGB Audit.</p>
<p><b>Follow-up Level: Compliant</b></p>	
<p>USA Water Polo updated its bylaws to include an affiliate board position and all requirements for the definition of independent perspective and is now compliant.</p>	
<p>5</p>	<p>Conflict of Interest Policy – A.6 b</p>
<p><b>FINDING:</b> There are elements missing from USA Water Polo's Conflict of Interest Policy in the following areas: applicability, organizational expectations, disclosures, reporting, resolution, policy owner, and resources. Additionally, the policy is not posted on the website.</p> <p>One of the ten individuals tested did not have a date on the signed form. In addition, there is no evidence of review on any of the conflict of interest disclosure forms tested.</p>	<p>USA Water Polo updated its conflicts of interest policy to include the missing elements. A copy of the updated policy has been provided to NGB Audit.</p> <p>All USA Water Polo staff conflict of interest forms will be submitted and approved by the CEO electronically through the new HR and Payroll system that is currently in the process of being rolled out in the 4th quarter. The Ethics and Judicial Committee will review all other disclosures and document the review in the minutes.</p> <p><b>Due Date:</b> January 15, 2022</p>
<p><b>Follow-up Level: Needs Improvement</b></p>	
<p>USA Water Polo updated the conflict of interest policy to include the required elements and is compliant with this aspect of the standard.</p> <p>While USA Water Polo provided evidence of review, Audit was unable to verify if forms were reviewed in a reasonable timeframe or consistent with the conflict of interest policy. In addition, two of the tested disclosure forms did not contain a date of completion.</p>	

## FINANCIAL STANDARDS AND REPORTING PRACTICES

<p><b>Needs Improvement</b></p>	
<p>6</p>	<p>Financial Policies &amp; Procedures – B.1 b</p>
<p><b>FINDING:</b> USA Water Polo's Financial Policies and Procedures require minor updates in the areas of contract requirements and expense advances and reimbursements. Additionally, the policy should be updated to reflect the correct control owners as it currently references a position which no longer exists.</p>	<p>USA Water Polo updated its financial policies and procedures to include the missing elements. A copy of the updated policy has been provided to NGB Audit.</p>
<p><b>Follow-up Level: Compliant</b></p>	

	USA Water Polo updated the financial policy and procedures to include the required elements and to reference the correct control owners. USA Water Polo is now compliant.	
7	USOPC Funding – B.1 c	Management Action Plan
	<p><b>FINDING:</b> USA Water Polo allocated all their special project expenses to both the individual special project as well as the Women's National Team, which overstated the funded amount on the final grant report.</p> <p>In addition, it was noted that several expenses tested were not approved timely.</p>	<p>USA Water Polo will have two members of the Finance department review the final document to ensure the amounts submitted tie out to the Accounting System. USA Water Polo has included guidelines for timeliness of expense approvals in the Financial Policies and Procedures.</p> <p><b>Due Date:</b> March 31, 2022</p>
<b>Follow-up Level: Compliant</b>		
USA Water Polo submitted the 2021 general ledger, which matched the final grant report. Additionally, the financial policies and procedures were updated to include timelines for expense approvals. USA Water Polo is now compliant.		

## ATHLETE PROTECTION AND RIGHTS

<b>Needs Improvement</b>		
8	USOPC Athlete Safety Requirements – C.3 a	Management Action Plan
	<p><b>FINDING:</b> There are elements missing in USA Water Polo's Background Check Policy regarding applicability.</p>	<p>USA Water Polo updated its background check policy to include the missing elements related to applicability. A copy of the updated policy has been provided to NGB Audit.</p>
<b>Follow-up Level: Compliant</b>		
USA Water Polo updated its background check policy to include the required elements and is now compliant.		

## SPORT PERFORMANCE

<b>Needs Improvement</b>		
9	Event Sanctioning – D.4 b	Management Action Plan
	<p><b>FINDING:</b> While USA Water Polo's Bylaws outline the event sanctioning requirements, the sanctioning documents do not reference or list the requirements.</p>	<p>USA Water Polo updated its event sanctioning document to reference the requirements outlined in the bylaws. A copy of the updated document has been provided to NGB Audit.</p>
<b>Follow-up Level: Compliant</b>		

USA Water Polo updated the event sanctioning document to reference the bylaws, which include the required elements and is now compliant.
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**OPERATIONAL PERFORMANCE**

<b>Needs Improvement</b>		
10	Whistleblower and Anti-Retaliation Policy – E.5 a	Management Action Plan
	<p><b>FINDING:</b> There are elements missing from USA Water Polo's Whistleblower and Anti-Retaliation Policy in the following areas: applicability, expectations, reporting, and enforcement. Additionally, the policy is not available on the website.</p>	<p>USA Water Polo updated its whistleblower and anti-retaliation policy to include the missing elements. A copy of the updated policy has been provided to NGB Audit. The updated policy will be posted to the website.</p> <p><b>Due Date:</b> November 30, 2021</p>
<b>Follow-up Level: Compliant</b>		
USA Water Polo updated the whistleblower policy to include the required elements and is now compliant.		
11	Strategic Planning – E.8 a	Management Action Plan
	<p><b>FINDING:</b> USA Water Polo does have a strategic plan that includes athletic and organization-wide initiatives, however, periodic updates that show the progress against the plan are not documented.</p>	<p>USA Water Polo will include a summary sheet for current and future strategic plans that will monitor ongoing progress against the plan annually.</p> <p><b>Due Date:</b> February 15, 2022</p>
<b>Follow-up Level: Needs Improvement</b>		
USA Water Polo created a document to monitor progress against the strategic plan and plans to present it to the board annually, starting December 2022.		
<b>Little Evidence of Compliance</b>		
12	Grievance Procedure – E.4 a & b	Management Action Plan
	<p><b>FINDING:</b> There are elements missing from USA Water Polo's Grievance Policy and Procedures in the following areas: types of grievances, manner of filing, administration of the grievance, hearing panel composition, and hearing process.</p>	<p>USA Water Polo updated its grievance procedures within the bylaws to include the missing elements. A copy of the updated bylaws has been provided to NGB Audit.</p>
<b>Follow-up Level: Compliant</b>		
USA Water Polo updated the bylaws and grievance procedures to include the required 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 Water Polo staff for their cooperation throughout the audit process.

## APPENDIX A — FOLLOW-UP DEMONSTRATION LEVEL DEFINITIONS

Follow-up Demonstration Level Definitions	
Level	Definition
Compliant	NGB has implemented the action plan and now meets the requirements.
Needs Improvement	NGB has implemented part of the action plan but still needs to make minor improvements to meet all the requirements.
Little Evidence of Compliance	NGB has implemented part of the action plan but still has significant progress to make to meet all the requirements.
No Evidence of Compliance	NGB has not implemented the action plan and does not meet the requirements.