



UNITED STATES  
OLYMPIC & PARALYMPIC  
COMMITTEE



# **NGB Compliance Audit**

## **US Tennis Association**

July 15, 2025

# Executive Summary

## Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) NGB Audit department (Audit) completed an audit of the US Tennis Association. The purpose of the audit was to determine if US Tennis 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 US Tennis. 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 US Tennis has met 35 of 44 applicable Standards. There are no significant concerns, as the majority of findings are related to updates to formal policies and procedures. Additional details are in the findings below.

# NGB Audit Findings

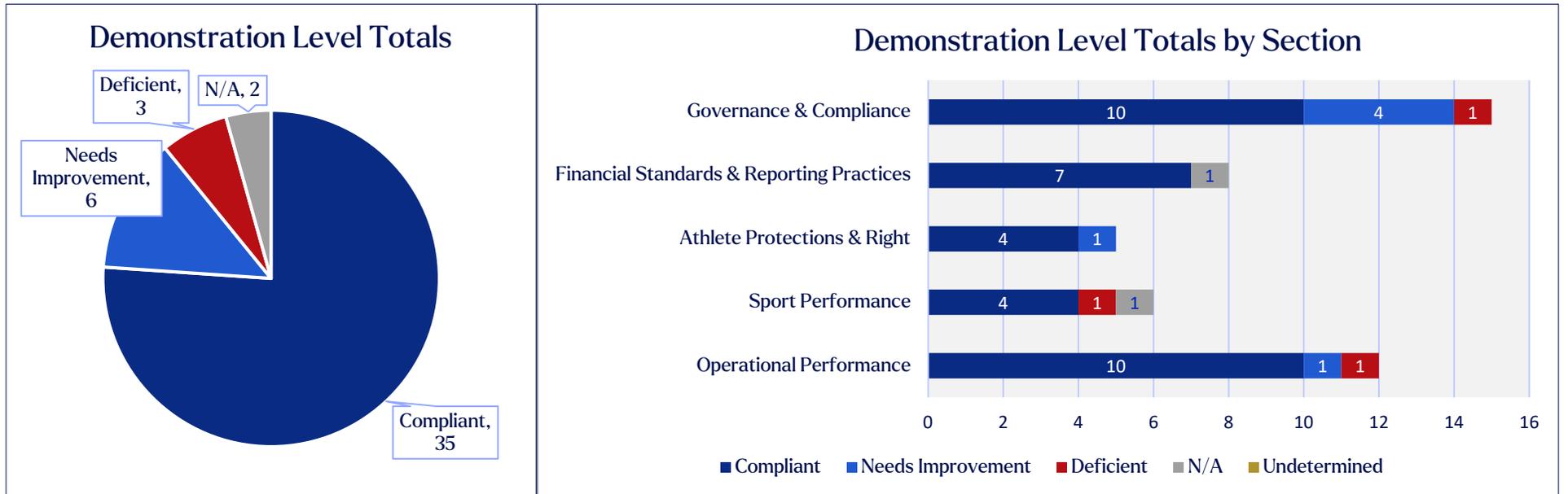
All Standards are evaluated against the 2024 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the version effective April 1, 2024.

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

<b>Compliant</b>	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.
<b>Needs Improvement</b>	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.
<b>Deficient</b>	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.
<b>Not Applicable / Undetermined</b>	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		
<b>Total</b>		<b>10</b>	<b>4</b>	<b>1</b>

Needs Improvement		
1	Athlete Representation	Management Action Plan
Policy	<p><b>A.1 a &amp; b:</b></p> <p>a. NGBs 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.</p> <p>b. NGBs must have at least 33.3% athlete representation on all committees as required and defined by the USOPC Bylaws, Section 8.5.</p> <p><b>FINDING:</b> US Tennis Association's Bylaws do not include all the required elements regarding eligibility, election, and selection for athlete representation.</p>	<p>US Tennis Association will work with the Athlete Representation Review Working Group to get an exception.</p> <p><b>Due Date:</b> October 31, 2025</p>

Application	<b>FINDING:</b> Additionally, while US Tennis Association meets most of the athlete representation requirements in practice, US Tennis Association's Nominating Committee does not meet the required 10-year athlete representation criteria.	US Tennis Association will work with the Athlete Representation Review Working Group to get an exception.  <b>Due Date:</b> October 31, 2025
2	Independent and Affiliate Representation	Management Action Plan
	<b>A.1 c:</b> 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).  <b>FINDING:</b> US Tennis Association's Bylaws do not include a board position or allow for the addition of a position for affiliated member(s) if identified.	US Tennis Association has updated its Bylaws after the audit fieldwork period. USOPC Audit has confirmed that the updated policy meets the required elements.  This finding has been remediated and no longer needs improvement.
3	Code of Conduct	Management Action Plan
	<b>A.5 a:</b> NGB must have a comprehensive code of conduct that meets the minimum code standards set forth by the USOPC. The code of conduct must be made available on the NGB's website.  <b>FINDING:</b> There are elements missing from US Tennis Association's Code of Conduct in the following areas: organizational expectations, reporting, resolution, resources, and publishing.	US Tennis Association will update their Codes of Conduct to include the required elements.  <b>Due Date:</b> October 31, 2025
4	Conflicts of Interest Policy	Management Action Plan
	<b>A.6 a:</b> 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.  <b>FINDING:</b> US Tennis Association's Conflict of Interest Policy was missing elements in the areas of applicability, disclosures, reporting, resolution, and resources.	US Tennis Association has updated its Conflict of Interest Policy after the audit fieldwork period. USOPC Audit has confirmed that the updated policy meets the required elements.  This finding has been remediated and no longer needs improvement.
<b>Deficient</b>		
5	Gifts and Entertainment Policy	Management Action Plan
	<b>A.6 b:</b> NGB must adopt a gift and entertainment policy that meets the minimum policy standards set forth by the USOPC.  <b>FINDING:</b> There are elements missing from USTA's Gifts and Entertainment Policy in the areas of applicability, organizational expectations, and policy owner.	US Tennis Association has updated its Gift and Entertainment Policy after the audit fieldwork period. USOPC Audit has confirmed that the updated policy meets the required elements.  This finding has been remediated and is no longer deficient.

## 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	N/A		
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		
<b>Total</b>		<b>7</b>	<b>0</b>	<b>0</b>

## 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		
<b>Total</b>		<b>4</b>	<b>1</b>	<b>0</b>

Needs Improvement		
6	Anti-Doping Policy Language	Management Action Plan

	<p><b>C.4 b:</b> NGB must have USOPC approved anti-doping language in its Bylaws, membership agreements (if applicable), and license agreements (if applicable).</p> <p><b>FINDING:</b> US Tennis Association's Bylaws include the required anti-doping language for individual members but not organizational members.</p>	<p>US Tennis Association will update its Bylaws to include the required anti-doping language.</p> <p><b>Due Date:</b> April 1, 2026</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			X
International Federation Standing	D.4 a	X		
<b>Total</b>		<b>4</b>	<b>0</b>	<b>1</b>

Deficient		
7	Paralympic Classification	Management Action Plan
	<p><b>D.3 c:</b> NGBs with a Paralympic program, must adopt the U.S. Paralympics National Classification Policies &amp; Procedures or establish national classification policies and procedures that comply with the U.S. Paralympics National Classification Policies &amp; Procedures and the IPC Athlete Classification Code and International Standards.</p> <p><b>FINDING:</b> US Tennis Association does not have national classification policies and procedures.</p>	<p>US Tennis Association will update its website for the required national classification policies and procedures</p> <p><b>Due Date:</b> October 31, 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	X		
Strategic Planning	E.8 a	X		
USOPC Policy Compliance	E.9 a	X		
<b>Total</b>		<b>10</b>	<b>1</b>	<b>1</b>

Needs Improvement		
8	Grievance Procedure	Management Action Plan
	<p><b>E.4 a &amp; b:</b></p> <p>a. NGB must provide prompt and equitable resolution of grievances as outlined in the Act §220522(14).</p> <p>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 the Act §220522(8).</p> <p><b>FINDING:</b> There are elements missing from US Tennis Association's Grievance Policy in the following areas: type of grievances, the process to report grievances, administration of the grievances, hearing panel composition, hearing procedures, and other resources.</p>	<p>US Tennis Association will update its Grievance Policy to include the required elements.</p> <p><b>Due Date:</b> April 1, 2026</p>
Deficient		
9	Whistleblower and Anti-Retaliation Policy	Management Action Plan
	<p><b>E.5 a:</b> NGB must adopt and maintain an organizational whistleblower policy that encourages and provides a mechanism for affiliated individuals to report alleged violations of any applicable law, rule, regulation, or adopted policy of</p>	<p>US Tennis Association has updated its Whistleblower and Anti-Retaliation Policy after the audit fieldwork period.</p>

	<p>the NGB, accounting or financial fraud, or other misfeasance and includes an anti-retaliation statement.</p> <p><b>FINDING:</b> There are elements missing from US Tennis Association's Whistleblower and Anti-Retaliation Policy in all of the applicable areas.</p>	<p>USOPC Audit has confirmed that the updated policy meets the required elements.</p> <p>This has been remediated and is no longer deficient.</p>
--	--	---

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