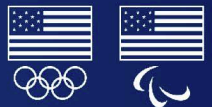




# USOPC NGB AUDIT

## USA FIELD HOCKEY

August 16, 2021



## EXECUTIVE SUMMARY

### Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) NGB Audit department (Audit) completed an audit of USA Field Hockey. The purpose of the audit was to determine if USA Field Hockey 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 Field Hockey. 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.

The Audit department used Demonstration Levels included in the version of the Implementation Guide that went into effect on January 1, 2021. To provide auditors with more discretion and flexibility in categorizing findings, the NGB Audit department concluded it was appropriate to modify the existing Demonstration Levels to include the following levels: Compliant, Needs Improvement, and Deficient. These new Demonstration Levels, along with the July 2021 version of the Implementation Guide, will take effect January 1, 2022. Existing Demonstration Levels will continue to be used throughout 2021, but to ensure NGBs audited in 2021 benefit from the new Demonstration Level the Audit department will note both the current and revised Demonstration Levels for each finding in audit reports.

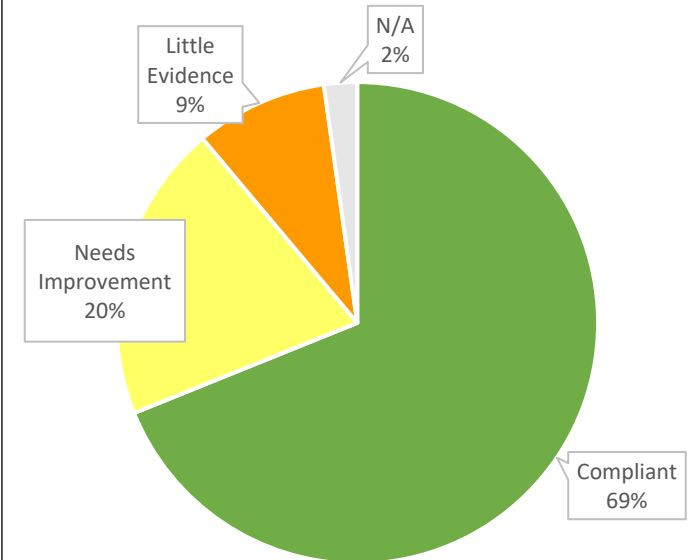
### Audit Summary

Based on the audit procedures performed, select policies and procedures were reviewed to determine compliance with the Standards. The conclusion was based on the criteria met for each standard, as well as the results of any testing conducted. Definitions of demonstration levels are detailed in the Implementation Guide for NGB Compliance Standards (Implementation Guide). Findings and demonstration levels are detailed on the subsequent pages.

**Demonstration Level Totals by Section**

NGB Audit Standards Section	Compliant	Needs Improvement	Little Evidence of Compliance	No Evidence of Compliance	Total Number of Standards
Governance and Compliance	9	2	2	0	13
Financial Standards and Reporting Practices	6	2	0	0	8
Athlete Protections and Rights	3	2	0	0	5
Sport Performance	3	2	0	0	6 <sup>1</sup>
Operational Performance	10	1	2	0	13

**Compliance Demonstration Levels**



<sup>1</sup>One standard did not apply to USA Field Hockey. See Sport Performance findings for more details

WE WOULD LIKE TO THANK ALL USA FIELD HOCKEY STAFF WHO ASSISTED US THROUGHOUT THIS REVIEW.

## EXECUTIVE SUMMARY (CONT.)

Audit conducted a review of USA Field Hockey’s policies and procedures in relation to the USOPC Bylaws and Ted Stevens Amateur Sports Act (the Act) as outlined in the Implementation Guide for NGB Compliance Standards. Audit evaluated 45 Standards in the areas of Governance and Compliance, Financial Standards and Reporting Practices, Athlete Protections and Rights, Sport Performance, and Operational Performance.

Overall, Audit concluded that USA Field Hockey has met the majority of requirements outlined in the Standards. However, there are some areas that are of increased concern. Specifically, there are multiple policies missing required elements; USA Field Hockey’s conflict of interest disclosure forms are not adequately reviewed; and testing of USA Field Hockey’s background check process revealed two expired background checks which can be attributed to the use of a manual review process.

## PRIOR AUDIT FOLLOW-UP<sup>2</sup>

As part of this review, the NGB Audit team followed up on seven open audit findings from the audit dated August 20, 2018. As detailed in the findings in this report, there were three similar findings identified in this review. One high-risk finding has not been remediated and is related to the grievance policy missing required elements. Two findings were partially remediated including one medium-risk finding related to the financial policies and procedures internal controls and one high-risk finding related to following the USA Field Hockey grievance policy and providing fair notice. Four findings have been remediated and validated by Audit.

## NGB AUDIT FINDINGS

All Standards are evaluated against the 2020 Implementation Guide for Audit Standards that went into effect January 1, 2021. Bylaws references are based on the USOPC Bylaws approved in June 2020.

### GOVERNANCE AND COMPLIANCE

NGB Audit Standards Section A					
Title	Standard	Compliant	Needs Improvement	Little Evidence	No Evidence
Athlete Representation	A.1 a & b		X		
Board Composition	A.1 c	X			
International Federation Affiliation	A.1 d	X			
Membership Requirements	A.1 e	X			
Bylaws	A.3 a		X		

<sup>2</sup> Prior audit risk ratings are reflective of past risk assessments and may not align with current standards.

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	
Statement of Ethics	A.6 a	X			
Conflicts of Interest Policy	A.6 b			X	
Gifts and Entertainment Policy	A.6 c	X			
<b>Total</b>		<b>9</b>	<b>2</b>	<b>2</b>	<b>0</b>

Needs Improvement		
1	Athlete Representation	Management Action Plan
	<p><b>A.1 a &amp; b:</b></p> <p>a. NGBs must have at least 20% athlete representation on its board of directors as required by the Act §220522(a)(10) and further defined by the USOPC Bylaws, Section 8.8.</p> <p>b. NGBs must have at least 20% athlete representation on all committees as required and defined by the USOPC Bylaws, Section 8.8.</p> <p><b>FINDING:</b> USA Field Hockey's Bylaws state that athlete representatives on standing committees can be selected by the board of directors, not the elite athlete members as stated by the USOPC Bylaws.</p> <p>USA Field Hockey's Bylaws do not appropriately define the eligible voters who elect athlete representatives to serve on the board of directors. The Bylaws are in the process of being updated and have not been approved by the board.</p> <p><b>2022 Determination Level: Needs Improvement</b></p>	<p>USA Field Hockey has updated bylaw 13.3 to include the eligible voter requirements who elect athlete representatives to serve on the board of directors. USA Field Hockey has updated bylaw 10.3 to state that Athletes will be selected by USFHA or USFHA Board of Directors and will be approved by the USFHA AAC. Bylaws with these changes are currently in review with the USA Field Hockey Board of Directors and will be voted on by August 31, 2021, the new bylaws will be submitted to the USOPC by September 15, 2021.</p> <p><b>Due Date:</b> September 15, 2021</p>
2	Bylaws	Management Action Plan
	<p><b>A.3 a:</b> Verify that the NGB has bylaws or policies and procedures that at least meet the minimum standards for governance practices and comply with the Act.</p> <p><b>FINDING:</b> USA Field Hockey's Bylaws do not expressly state the number of committee members required for each committee.</p> <p>The bylaws USA Field Hockey submitted for review have not been approved by the board.</p>	<p>USA Field Hockey has updated bylaw 10.1.1 to state the number of committee members required for each committee. The bylaws are currently in the review period with the Board of Directors.</p> <p>Bylaws with these changes are currently in review with the USA Field Hockey Board of Directors and will be voted on by August 31, 2021, the new bylaws will be submitted to the USOPC by</p>

		September 15, 2021. <b>Due Date:</b> September 15, 2021
<b>2022 Determination Level: Needs Improvement</b>		
<b>Little Evidence of Compliance</b>		
3	Code of Conduct	Management Action Plan
	<p><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.</p> <p><b>FINDING:</b> There are elements missing from USA Field Hockey's Code of Conduct in the following areas: applicability, resolution, and policy owner.</p>	<p>USA Field Hockey is updating the code of conduct to meet the standards as set forth by the USOPC.</p> <p><b>Due Date:</b> September 15, 2021</p>
<b>2022 Determination Level: Deficient</b>		
4	Conflict of Interest Policy	Management Action Plan
	<p><b>A.6 b:</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.</p> <p><b>FINDING:</b> There are elements missing from USA Field Hockey's Conflict of Interest Policy in the following areas: applicability, disclosures, individuals required to disclose potential conflicts of interest, disclosure process, and resolution. In addition, the policy on USA Field Hockey's website is not the current version.</p> <p>Only employees and board members were required to complete the conflict of interest forms.</p> <p>During testing of USA Field Hockey's conflict of interest disclosure forms, one out of the ten individuals tested did not disclose potential conflicts. In addition, there is no evidence of review on any of the conflict of interest disclosure forms tested.</p>	<p>USA Field Hockey is updating the Conflict of Interest Policy to meet the standards as set forth by the USOPC. In addition, USA Field Hockey will ensure the updated policy and processes will be followed for all disclosures forms.</p> <p><b>Due Date:</b> September 15, 2021</p>
<b>2022 Determination Level: Deficient</b>		

## FINANCIAL STANDARDS AND REPORTING PRACTICES

NGB Audit Standards Section B					
Title	Standard	Compliant	Needs Improvement	Little Evidence	No Evidence
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, b & c	X			
<b>Total</b>		<b>6</b>	<b>2</b>	<b>0</b>	<b>0</b>

Needs Improvement		
5	USOPC Funding	Management Action Plan
	<p><b>B.1 c:</b> NGB must comply with all USOPC funding agreements, including but not limited to, ensuring adequate controls are in place to ensure USOPC funds are spent appropriately, USOPC funds are not spent on excessive or unnecessary expenses, and amounts that are reported on the final grant reports are accurate.</p> <p><b>FINDING:</b> USA Field Hockey recorded one of the expenses tested in the wrong grant year. While the amount was under the threshold required for repayment, USA Field Hockey needs to improve their controls to ensure expenses are allocated to the appropriate grant year.</p>	<p>The Team Manager will create a checklist of all vendors utilized to ensure invoices are submitted timely.</p> <p><b>Due Date:</b> September 1, 2021</p>
<b>2022 Determination Level: Needs Improvement</b>		
6	Financial Policies and Procedures	Management Action Plan
	<p><b>B.1 b:</b> NGB must develop and implement financial policies and procedures.</p> <p><b>FINDING:</b> USA Field Hockey's Financial Policies and Procedures require minor updates in the following areas: internal controls, financial reporting, receivables process, expense and advance reimbursements, payroll procedures, and budgetary process.</p>	<p>USA Field Hockey has updated the financial policies to meet the standards as set forth by the USOPC. The updated financial policies have been submitted to the NGB Audit team for review</p>

<p>There was a similar finding noted in the previous USOPC audit that has been partially remediated. The previous finding noted issues with how the Executive Director and board members' expenses are reviewed and approved. USA Field Hockey has updated the review and approval process for the Executive Director but not the board members.</p>	
<b>2022 Determination Level: Needs Improvement</b>	

## ATHLETE PROTECTION AND RIGHTS

NGB Audit Standards Section C					
Title	Standard	Compliant	Needs Improvement	Little Evidence	No Evidence
Child Protection and US Center for SafeSport	C.1 a and C.2	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>3</b>	<b>2</b>	<b>0</b>	<b>0</b>

Needs Improvement		
7	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> USA Field Hockey has the required anti-doping language for NGBs with individual members but does not have the required anti-doping language for NGBs with organization members.</p>	<p>USA Field Hockey has updated bylaw 6.2 to include the anti-doping language for organizational members.</p> <p>Bylaws with these changes are currently in review with the USA Field Hockey Board of Directors and will be voted on by August 31, 2021, the new bylaws will be submitted to the USOPC by September 15, 2021.</p> <p><b>Due Date:</b> September 15, 2021</p>
<b>2022 Determination Level: Needs Improvement</b>		

8	USOPC Athlete Safety Requirements	Management Action Plan
	<p><b>C.3 a:</b> NGB must ensure compliance with policies and standards including but not limited to:</p> <ul style="list-style-type: none"> <li>i. USOPC’s NGB and HPMO Athlete Safety Policy</li> <li>ii. Responsible Sport Organization Background Check Policy</li> </ul> <p><b>FINDING:</b> Out of the 60 background checks tested, two of the individuals had expired background checks. However, the two individuals with expired background checks do not have direct contact with athletes.</p> <p><b>2022 Determination Level: Needs Improvement</b></p>	<p>USA Field Hockey is working on an automated process for background screenings so that reminder emails are sent to all applicable individuals to submit their background screening.</p> <p><b>Due Date:</b> September 1, 2021</p>

## SPORT PERFORMANCE

NGB Audit Standards Section D					
Title	Standard	Compliant	Needs Improvement	Little Evidence	No Evidence
Selection Procedures	D.1 a & D.5 b		X		
Delegation List Submission	D.3 a	X			
High Performance Plan Submission	D.4 a	X			
Event Sanctioning	D.4 b		X		
Paralympic Classification	D.4 c	N/A	N/A	N/A	N/A
International Federation Standing	D.5 a	X			
<b>Total</b>		<b>3</b>	<b>2</b>	<b>0</b>	<b>0</b>

Needs Improvement		
9	Selection Procedures	Management Action Plan
	<p><b>D.1 a &amp; D.5 b:</b> NGB must submit to the USOPC proposed selection procedures that comply with USOPC’s selection procedure minimum standards for each of the applicable Games. NGB must create selection procedures for all other Protected Competitions and events in accordance with the USOPC’s selection procedure minimum standards.</p>	<p>USA Field Hockey will implement a process that includes an additional person to ensure selection procedures are submitted on time.</p> <p><b>Due Date:</b> September 15, 2021</p>



	<b>FINDING:</b> The Men's National Team failed to submit team selection procedures by the date required by the USOPC.	
	<b>2022 Determination Level: Needs Improvement</b>	
10	<b>Event Sanctioning</b>	<b>USOPC Response</b>
	<p><b>D.4 b:</b> 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><b>FINDING:</b> USA Field Hockey's event sanctioning document does not require the proper anti-doping protocol as required by the international federation.</p>	<p>For the audit period of 2021, USA Field Hockey's Event Sanctioning document does not meet the requirement. However, the document will be in compliance as of January 1, 2022, thus no remediation action is required.</p>
	<b>2022 Determination Level: Compliant</b>	

## OPERATIONAL PERFORMANCE

NGB Audit Standards Section E					
Title	Standard	Compliant	Needs Improvement	Little Evidence	No Evidence
Managerial 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			
Gender Equity	E.7 b			X	
Equal Opportunity	E.7 c	X			
Para Inclusive Sport Programs	E.7 d	X			
Diversity – Public Disclosure	E.7 e	X			
Strategic Planning	E.8 a		X		
USOPC Policy Compliance	E.9 a	X			
<b>Total</b>		<b>10</b>	<b>1</b>	<b>2</b>	<b>0</b>

Needs Improvement		
11	Strategic Planning	Management Action Plan
	<p><b>E.8 a:</b> NGB must maintain and monitor the execution of an organizational strategic plan, in addition to a high-performance plan.</p> <p><b>FINDING:</b> USA Field Hockey has a board-approved strategic plan and tracks progress. However, periodic updates to the board are not documented and there are no success measures noted in the actual plan.</p>	<p>USA Field Hockey will create and add measurable success items, as well as provide annual updates to the board of directors on progress towards the strategic plan.</p> <p><b>Due Date:</b> December 3, 2021</p>
<b>2022 Determination Level: Needs Improvement</b>		
Little Evidence of Compliance		
12	Grievance Procedures	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(a)(13).</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>Specific requirements are outlined in the implementation guide.</p> <p><b>FINDING:</b> There are elements missing from USA Field Hockey's grievance procedures in the following areas: types of grievances filed, an anti-retaliation statement, hearing panel composition, and hearing process.</p> <p>USA Field Hockey has grievance procedures outlined in a standalone policy and a section of the bylaws. However, the two procedures are missing elements and do not align.</p> <p>There were two similar findings noted in the previous USOPC audit that have not been remediated. One previous finding noted that USA Field Hockey's grievance procedures did not comply with the Act as it relates to prompt resolution of grievances. The other finding, which was partially remediated, noted that USA Field Hockey's grievance procedures do not provide fair notice.</p>	<p>USA Field Hockey, with the help of USOPC NGB Services, will update the Grievance procedures to meet the minimum USOPC guidelines and will ensure all grievance procedures are consistent or located in one document.</p> <p><b>Due Date:</b> October 1, 2021</p>
<b>2022 Determination Level: Deficient</b>		
13	Gender Equity	Management Action Plan

<p><b>E.7 b:</b> NGB must provide equitable support and encouragement for participation by women where separate programs for male and female athletes are conducted on a national basis as required by the Act §220524(6).</p> <p><b>FINDING:</b> USA Field Hockey has established performance criteria within the player agreements, but nothing is published online or in an athlete handbook.</p>	<p>USA Field Hockey provides the athlete handbook and the player agreements for their review and signature. USA Field Hockey will merge the player agreements and athlete handbook in one document which will include the performance criteria.</p> <p><b>Due Date:</b> September 1, 2021</p>
<p><b>2022 Determination Level: Needs Improvement</b></p>	

Findings in this report are currently in remediation. An addendum report will be issued at the end of the remediation period, up to 120 days post audit.

## APPENDIX A — DEMONSTRATING COMPLIANCE DEMONSTRATION LEVEL DEFINITIONS

Demonstrating Compliance Level Definitions	
Level	Definition
Compliant	NGB meets the requirements.
Needs Improvement	NGB meets the majority of the requirements but need to make minor improvements to meet all the requirements.
Little Evidence of Compliance	NGB meets some of the requirements but not all of the requirements.
No Evidence of Compliance	NGB does not meet the requirements.