



USOPC NGB AUDIT

USA WRESTLING

ADDENDUM REPORT

September 26, 2023

EXECUTIVE SUMMARY

Background, Scope, and Objectives¹

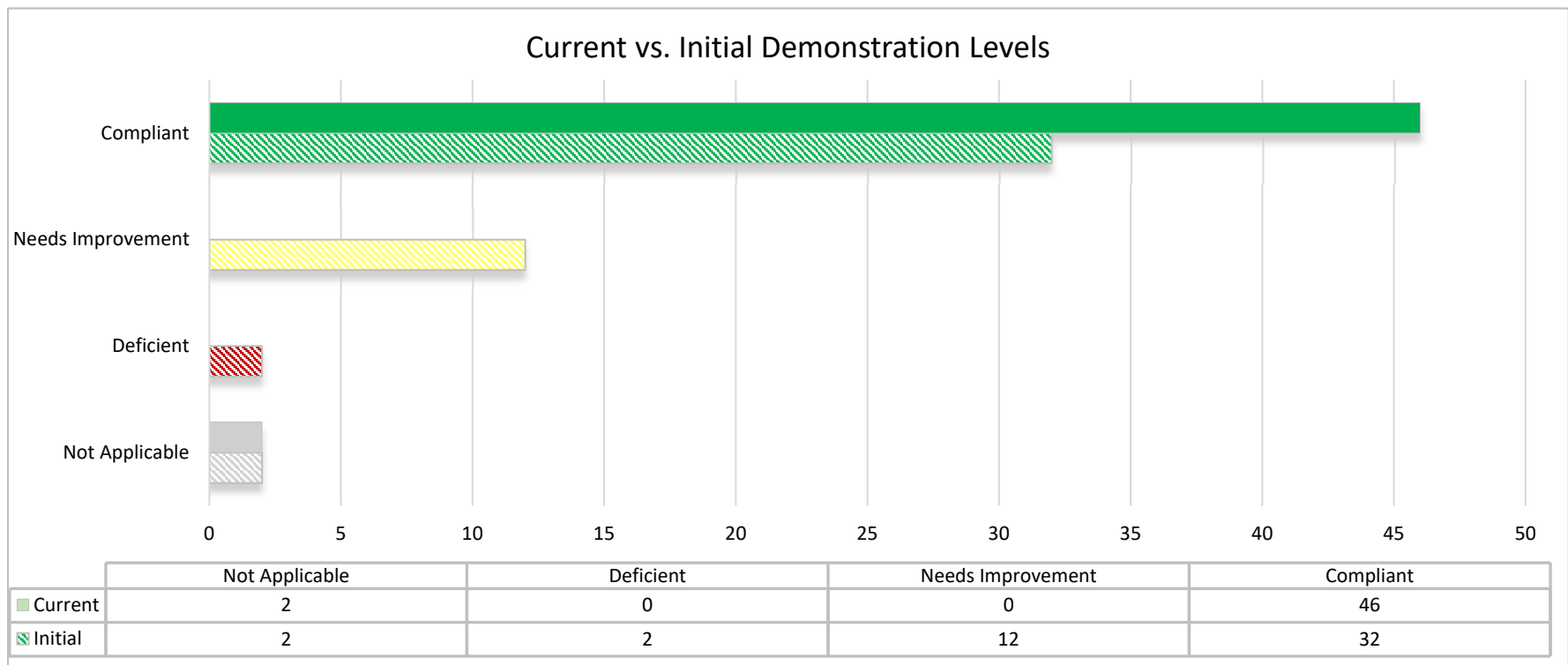
The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of USA Wrestling on November 16, 2022. Following the audit, NGBs have 120 days, unless otherwise specified, to provide evidence of remediation to Audit. Based on the evidence provided, Audit has assigned a Follow-up Demonstration Level² of Compliant, Needs Improvement, or Deficient. Details are provided in the findings below.

Follow-up Summary

Based on the evidence of remediation provided, USA Wrestling has remediated 14 findings. As of September 1, 2023, USA Wrestling is 100% compliant with applicable standards. Additional details are outlined below.

DEMONSTRATION LEVEL COMPARISON

The below chart presents the updated distribution of compliance demonstration levels². For further details not provided in this addendum report, please refer to the Audit report posted on TeamUSA.org.



¹For additional information on the background, scope, and objectives, please see the initial audit report.

²See Appendix A

NGB AUDIT FINDINGS - FOLLOW-UP STATUS

All Standards are evaluated against the 2022 Implementation Guide for Audit Standards. Bylaws references are based on the USOPC Bylaws approved in March 2021.

GOVERNANCE AND COMPLIANCE

Subsequent Update

After the publication of the final report on November 16, 2022, USA Wrestling provided additional evidence pertaining to the Athlete Representation finding (A.1 a & b). As a result, the determination level of Deficient was upgraded to Needs Improvement, as is reflected in the chart above and finding language below.

Needs Improvement		
1	Athlete Representation	Management Action Plan
	<p>A.1 a & 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>FINDING: There were minor elements missing from USA Wrestling's bylaws.</p> <p>Additionally, while USA Wrestling worked with the Athlete Representation Review Working Group to expand the athlete representative pool and adjust the board composition requirements, a review of current athlete representatives identified a few minor and isolated instances of non-compliance with the requirements.</p> <p>Lastly, the voter pool for the most recent AAC member election did not meet the requirements.</p>	<p>USA Wrestling will update the bylaws to include the required language.</p> <p>In addition, USA Wrestling will ensure all committees have the correct representation by athletes who meet the definitions.</p> <p>USA Wrestling AAC will address voter pool issues for athlete elections including AAC member elections.</p> <p>Due Date: March 31, 2023</p>
Follow-up Level: Compliant		
	<p>USA Wrestling updated the bylaws to include all the required elements. Additionally, USA Wrestling's AAC took appropriate action to resolve the minor issues and meet athlete representation requirements. Lastly, USA Wrestling created a list of all 10-year athletes, including qualifying events and dates, to ensure the voter pool for athlete elections meet the requirements.</p>	
2	Bylaws	Management Action Plan

	<p>A.3 a: NGB must have Bylaws or policies and procedures that at least meet the minimum standards for governance practices and comply with the Act §220522 (a)(9-12).</p> <p>FINDING: There are elements missing from USA Wrestling’s Bylaws in the following areas: board responsibilities, board member requirements, and designated committee requirements.</p>	<p>USA Wrestling will update the bylaws to comply with requirements in the following areas: board responsibilities, board member requirements, and designated committee requirements.</p> <p>Due Date: March 31, 2023</p>
<p>Follow-up Level: Compliant</p>		
<p>USA Wrestling updated the bylaws to include the required elements. The updated bylaws were approved by the board and posted to the website.</p>		
3	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 Wrestling’s four new board and committee members did not all receive formal onboarding.</p>	<p>USA Wrestling began formal onboarding on September 1, 2022; letters with instructions have been sent to all board members. USA Wrestling is implementing committee letters that will be sent this membership year. The process will be tracked in the USA Wrestling membership system, in the board portal section.</p> <p>Due Date: January 31, 2023</p>
<p>Follow-up Level: Compliant</p>		
<p>USA Wrestling provided onboarding to new board and committee members.</p>		
4	Board Roster	Management Action Plan
	<p>A.3 d: NGB must have a list of its current board members on its website, including each member’s position and term.</p> <p>FINDING: USA Wrestling has a list of its current board members on its website, however, it does not list each member’s term.</p>	<p>USA Wrestling will update the website to include the board term for each board member.</p> <p>Due Date: January 31, 2023</p>
<p>Follow-up Level: Compliant</p>		
<p>USA Wrestling updated the website to include the term for each board member.</p>		
5	Ombuds’ Policy	Management Action Plan

	<p>A.8 a: NGB must publish the Ombuds’ Policy on its website and communicate the availability of the policy to its athletes as set forth in the Act§220509(b).</p> <p>FINDING: USA Wrestling published the Ombud's policy on its website. However, while the AAC Chair confirmed that the policy availability was discussed during an athlete town hall, documentation was not provided that showed communication to all relevant athletes.</p> <p>Additionally, no anti-retaliation statement was included in the Ombuds’ policy posted on USA Wrestling’s website.</p>	<p>USA Wrestling has updated the website to include an anti-retaliation statement in the Ombuds’ policy. Additionally, USA Wrestling will communicate the policy to athletes and document the communication of the Ombuds’ policy.</p> <p>Due Date: January 31, 2023</p>
<p>Follow-up Level: Compliant</p>		
<p>USA Wrestling communicated the Ombuds’ Policy availability to relevant athletes and updated the website.</p>		
<p>Deficient</p>		
6	Independent and Affiliate Representation	Management Action Plan
	<p>A.1 c: NGB must have a board structure that includes:</p> <ul style="list-style-type: none"> 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 (a)(12). <p>FINDING: While USA Wrestling's Board of Directors meets the requirements for this standard, the functional governing body, the Executive Committee, does not seat an affiliated member or an independent member as required.</p>	<p>USA Wrestling will schedule two additional board meetings each membership year and ensure the board has proper organizational oversight. Additionally, the bylaws will be updated to ensure the responsibilities for the board and Executive Committee are appropriate.</p> <p>Due Date: August 31, 2023</p>
<p>Follow-up Level: Compliant</p>		
<p>USA Wrestling updated the bylaws to reflect the current responsibilities of the Board of Directors and Executive Committee. The updates clearly indicate the Board of Directors is the only functional governing body and requires the board to meet three times per year. In 2023, the board has met twice with a third meeting on the schedule. The board has the required seats for an affiliated member and independent member and meets the requirements given the changes.</p>		
7	Board Meeting Minutes	Management Action Plan
	<p>A.3 c: NGB must make its Board of Directors meeting minutes for the three most recent years available on its website. At its request, prior meeting minutes must be provided to the USOPC.</p>	<p>USA Wrestling created a new “Board Minutes” tab on the main menu with the three most recent year’s board minutes. In addition, the minutes for the Executive Committee for the last 3 years will be posted.</p>

<p>FINDING: USA Wrestling does not publish meeting minutes in an easily identifiable location, and it could not be verified that the last three years of meeting minutes are available online.</p> <p>Additionally, the Executive Committee, which performs many responsibilities typically performed by a board, only has the most recent executive committee meeting minutes available online.</p> <p>Lastly, the 2022 minutes, for both the Board and the Executive Committee, do not include conflict of interest declarations.</p>	<p>USA Wrestling has been verbally confirming the conflict of interest statement since January 2022. However, it will begin ensuring that the same is reflected in the minutes beginning in October 2022. A reminder of this directive was sent to the Board Chair and Committee Chairs on October 3, 2022. A copy of the e-mail was provided to NGB Audit.</p> <p>Due Date: January 31, 2023</p>
<p>Follow-up Level: Compliant</p>	
<p>USA Wrestling updated the website so that board meeting minutes are published in an easily identifiable location and all the required meeting minutes are present. Additionally, the minutes now include conflict of interest declarations.</p>	

FINANCIAL STANDARDS AND REPORTING PRACTICES

Needs Improvement		
8	Financial Policies and Procedures	Management Action Plan
	<p>B.1 b: NGB must develop and implement financial policies and procedures.</p> <p>FINDING: USA Wrestling's financial policies and procedures include most of the required elements, however, payroll procedures are not discussed.</p>	<p>USA Wrestling will update the Financial Procedures to include payroll procedures.</p> <p>Due Date: January 31, 2023</p>
<p>Follow-up Level: Compliant</p>		
<p>USA Wrestling updated the financial policies and procedures to include payroll procedures.</p>		
9	USOPC Funding	Management Action Plan
	<p>B.1 c: 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>FINDING: Two expenses incurred for senior training camps were incorrectly applied to the International Tours grant. The discrepancy did not result in funds owed back to the USOPC.</p>	<p>USA Wrestling met with the USOPC High-Performance Team and requested that training and competition grants be combined, and all other grant projects are clearly defined to help prevent incorrect classification going forward.</p>

Follow-up Level: Compliant		
USA Wrestling worked with the USOPC Sport Performance to update and clearly define grant projects and ensure correct classification going forward.		
10	NGB Website Information	Management Action Plan
	<p>B.4 a - c:</p> <p>a. NGB must make its Bylaws and the Bylaws for all consolidated entities available on its website in a reasonable and accessible location to all individuals.</p> <p>b. NGB must make its three most recent IRS Form 990s available on its website in a reasonable and accessible location to all individuals by the IRS deadline, or extension deadline provided by the IRS.</p> <p>c. NGB must make its three most recent audited financial statements available on its website in a reasonable and accessible location to all individuals no later than the last day of the eight-month following the NGB's year-end.</p> <p>FINDING: USA Wrestling has completed its 2021 audited financials and IRS form 990, however, they did not post them on the website within the required timeframe.</p>	<p>USA Wrestling has posted all required financial documents on the website and will ensure deadlines are met in the future.</p>
Follow-up Level: Compliant		
USA Wrestling posted all required financial documents on the website to meet requirements.		

ATHLETE PROTECTION AND RIGHTS

Needs Improvement		
11	USOPC Athlete Safety Requirements	Management Action Plan
	<p>C.3 a: NGB must ensure compliance with policies and standards including but not limited to:</p> <p>i. USOPC's NGB and HPMO Athlete Safety Policy</p> <p>ii. Responsible Sport Organization Background Check Policy</p> <p>FINDING: USA Wrestling does not have a written process to report potential allegations or temporary measures to the USOPC Office of Athlete Safety when required.</p>	<p>USA Wrestling provided a draft Athlete Safety Communication Policy to Audit. Once reviewed by Audit, it will be finalized.</p> <p>Due Date: March 31, 2023</p>
Follow-up Level: Compliant		

	USA Wrestling implemented a policy that includes the process to report to the USOPC Office of Athlete Safety when required.	
12	Anti-Doping Policies	Management Action Plan
	<p>C.4 a: NGB must ensure compliance with anti-doping policies and standards including, but not limited to, the USOPC’s National Anti-Doping Policy and the USADA Protocol.</p> <p>FINDING: USA Wrestling does not have an anti-doping policy for enforcing sanctions issued by any applicable agency.</p>	<p>USA Wrestling provided a draft Anti-doping Policy to Audit. Once reviewed by Audit, it will be finalized.</p> <p>Due Date: March 31, 2023</p>
Follow-up Level: Compliant		
	USA Wrestling implemented a policy that includes enforcing anti-doping sanctions by any applicable agency.	

SPORT PERFORMANCE

Needs Improvement		
13	Delegation List Submission	USOPC Response
	<p>D.2 a: NGB must timely provide the listing of recommended athletes, teams, and team officials for the Delegation Event teams to the USOPC (Act §220523(a)(6))</p> <p>FINDING: There was one instance of a medical provider traveling to the Tokyo Games without a current background check and USA Wrestling’s permission. However, once there, the medical provider was allowed to treat athletes.</p>	<p>USA Wrestling did not provide a management action plan. Audit will ensure corrective action has been taken prior to the Pan American Games.</p> <p>Due Date: June 30, 2023</p>
Follow-up Level: Compliant		
	USA Wrestling implemented an International Event Policy which includes language prohibiting any individual from participating at international events if they are not pre-approved and a requirement to report if an individual becomes aware of such an occurrence.	

OPERATIONAL PERFORMANCE

Subsequent Update

As of 2023, Audit is no longer issuing findings for Gender Equity (E.7 b) when the finding is based solely on the publication of criteria to receive support. Based on NGB feedback and further evaluation of Standard E.7 b, the USOPC Ethics & Compliance department agrees that this requirement does not accurately reflect NGBs' commitment to Gender Equity. To avoid further confusion the Standards and Implementation Guide were updated, effective January 1, 2024. Additionally, the finding language below was updated to emphasize the minor nature of this issue.

Needs Improvement		
14	Gender Equity	Management Action Plan
	<p>E.7 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>FINDING: USA Wrestling provides equitable support. However, a few minor issues related to the support criteria publication and communication to athletes were noted.</p>	<p>USA Wrestling has drafted an explanation of Elite Athlete Health Insurance (EAHI) and provided the draft to Audit. Once reviewed by Audit, the explanation, and the criteria to qualify for services and financial support will be posted on the website.</p> <p>Due Date: January 31, 2023</p>
<p>Follow-up Level: Compliant</p>		
<p>USA Wrestling published the required criteria for athletes to receive services and support on the website.</p>		

We would like to thank the USA Wrestling staff for their cooperation throughout the audit process.

APPENDIX A – DEMONSTRATION LEVEL DEFINITIONS

Compliant	The NGB, through its written policies and procedures, as well as 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, as well as 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.