

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

USA Bobsled and Skeleton

May 17, 2024

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) NGB Audit department (Audit) completed an audit of USA Bobsled and Skeleton. The purpose of the audit was to determine if USABS complies with the requirements of the NGB Compliance Standards (Standards), effective January 1, 2023, and to conduct testing in areas that present an increased risk to athletes, other members, and/or USABS. 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. This is the first time the USOPC has performed an audit against the Standards.

Audit Summary

Overall, Audit concluded that USA Bobsled and Skeleton has met 41 of 44 applicable Standards. While several concerns regarding USA Bobsled and Skeleton's management were identified as a result of a Compliance investigation that concluded during the audit, those concerns have been or are being addressed outside the scope of this audit. Audit encourages USA Bobsled and Skeleton to continue to adhere to their policies and to execute their procedures. Additional details are in the findings below.

Prior Audit Follow-up

As part of this review, Audit followed up on one open audit finding from the audit dated March 19, 2020. The open finding, related to conflicts of interest, was remediated and closed following validation by Audit.

We would like to thank all USA Bobsled and Skeleton staff who assisted us throughout this review.

NGB Audit Findings

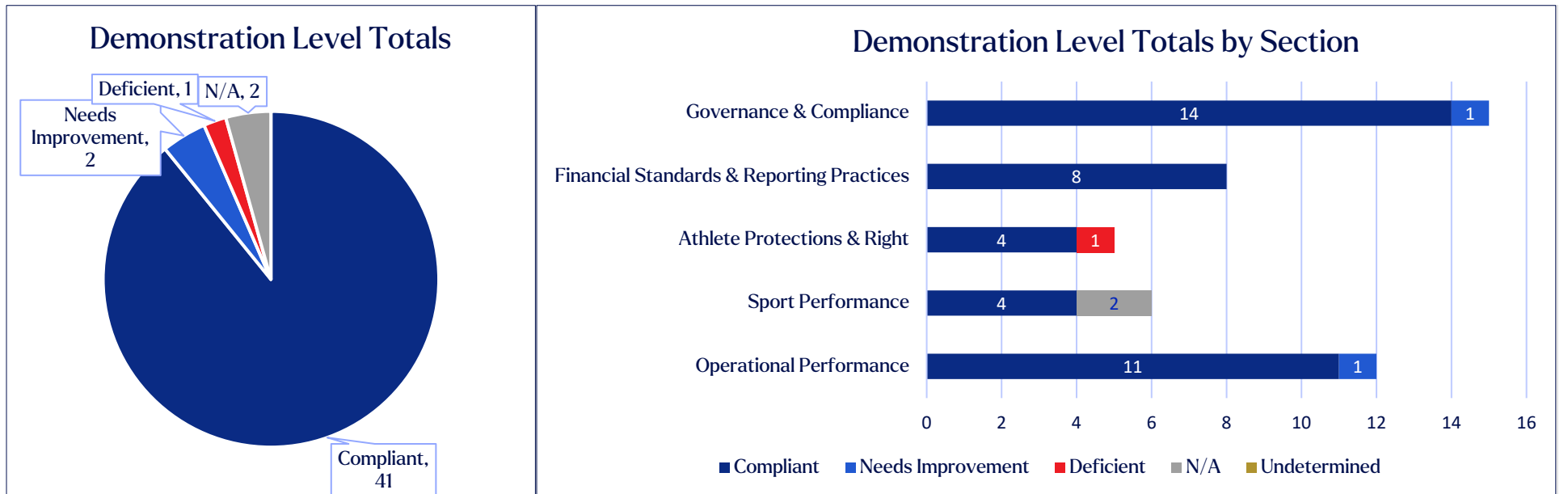
All Standards are evaluated against the 2023 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the version approved in March 2021.

Select policies and procedures were reviewed to determine compliance with the Standards. The conclusion of 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 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 - c	X		
Ombuds' Policy	A.8 a	X		
Total		14	1	0

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 8.5.4 and 8.5.5.</p> <p>FINDING: Testing identified multiple ineligible voters who were deemed eligible to vote in athlete elections by USA Bobsled and Skeleton.</p>	<p>USA Bobsled & Skeleton will ensure appropriate tracking of athlete voting eligibility by following the steps outlined in the USA Bobsled & Skeleton Process for Athlete Voting Eligibility document submitted to USOPC Audit</p> <p>Due Date: September 16, 2024</p>

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, b & c	X		
Total		8	0	0

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		4	0	1

Deficient		
2	USOPC Athlete Safety Requirements	Management Action Plan

Policy	<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 Bobsled and Skeleton's Background Check Policy.</p>	<p>USA Bobsled & Skeleton will update its Background Check Policy to meet the requirements.</p> <p>Due Date: September 16, 2024</p>
Application	<p>FINDING: Background check testing of USA Bobsled and Skeleton's medical personnel resulted in two individuals who did not complete a background check and one that was expired.</p>	<p>USA Bobsled & Skeleton will review its background check process to ensure all required background checks are completed and verified in accordance with the policy.</p> <p>Due Date: September 16, 2024</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	X		
Event Sanctioning	D.3 b	N/A		
Paralympic Classification	D.3 c	N/A		
International Federation Standing	D.4 a	X		
Total		4	0	0

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		
Gender Equity	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		
Total		11	1	0

Needs Improvement		
3	Revenue Diversification	Management Action Plan
	<p>E.3 a: NGB must have revenue sources above and beyond the USOPC's funding. Also, see the requirements in Financial Section (B.1).</p> <p>FINDING: USA Bobsled and Skeleton only has two substantive sources of revenue in one out of the four years reviewed.</p> <p>Over the last four years, USA Bobsled and Skeleton's other revenue sources equal between 28% and 38% of its total funding.</p>	<p>USA Bobsled & Skeleton will continue to actively seek, in good faith, other substantial revenue sources to include sponsors and individual donors.</p> <p>Due Date: September 16, 2024</p>

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