



# USOPC NGB AUDIT

## UNITED STATES ROWING ASSOCIATION

March 27, 2023



# EXECUTIVE SUMMARY

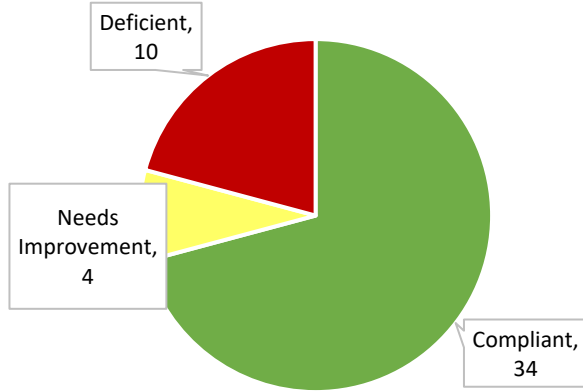
## Background, Scope, and Objectives

The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of United States Rowing Association (USRowing). The purpose of the audit was to determine if USRowing 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 USRowing. 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. It should be noted that this is the first time the USOPC has performed an audit against all standards found in the NGB Compliance Standards.

## Audit Summary

Based on the audit procedures performed, select policies and procedures were reviewed to determine compliance with the Standards effective January 1, 2022. The conclusion within each standard was based on the criteria met for each standard, as well as the results of any testing conducted. Definitions of demonstration levels are below, with additional guidance for each standard detailed in the Implementation Guide for NGB Compliance Standards (Implementation Guide). Findings and demonstration levels are detailed on the subsequent pages.

### Compliance Demonstration Levels



### Demonstration Totals by Section



## Compliance Demonstration Level Definitions

<b>Compliant</b>	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.
<b>Needs Improvement</b>	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.
<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.

We would like to thank all USRowing staff who assisted us throughout this review.

## EXECUTIVE SUMMARY (CONT.)

Audit conducted a review of USRowing’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 48 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 USRowing has met 34 of 48 standards. However, there are a few areas of concern. First, there are gaps with USRowing’s conflict of interest disclosure and resolution process, including the review process not being documented. While management has made a concerted effort to bring policies and relevant documents into compliance, a majority do not fully meet requirements. Lastly, USRowing’s athlete agreements are not compliant with the USOPC NGB Athlete Agreements Policy. Additional details are outlined in the findings below.

## PRIOR AUDIT FOLLOW-UP

USRowing had a prior audit dated April 2, 2018. There were no open findings.

## NGB AUDIT FINDINGS

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

## GOVERNANCE AND COMPLIANCE

NGB Audit 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		
Bylaws	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	
Statement of Ethics	A.6 a	X		
Conflicts of Interest Policy	A.6 b			X
Gifts and Entertainment Policy	A.6 c			X
NGB Annual Reports	A.7 a - c	X		
Ombuds' Policy	A.8 a	X		
<b>Total</b>		<b>10</b>	<b>2</b>	<b>4</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 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> While USRowing's athlete representation meets the criteria in practice, the bylaws are missing multiple composition and eligibility requirements of athlete representatives.</p>	<p>USRowing will update the composition and eligibility requirements alongside all other changes to Bylaws and other governing documents.</p> <p><b>Due Date:</b> July 31, 2023</p>
2	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 USRowing's Code of Conduct in the areas of organizational expectations, reporting, and resources.</p>	<p>USRowing will update the Code of Conduct or relevant documents to include the missing elements.</p> <p><b>Due Date:</b> July 31, 2023</p>
Deficient		
3	Independent and Affiliate Representation	Management Action Plan
	<p><b>A.1 c:</b> NGB must have a board structure that includes:</p> <p>i. A board position(s) as defined by the USOPC to provide an independent perspective, and</p> <p>ii. A board position for an affiliate member as required by the Act §220522 (12).</p> <p><b>FINDING:</b> USRowing's bylaws do not provide for at least one available board position for affiliated member(s).</p> <p>Additionally, USRowing's Bylaws do not include the USOPC required language for an independent perspective.</p>	<p>USRowing will update the bylaws to include a provision for affiliated member(s) and to include the required language for an independent perspective.</p> <p><b>Due Date:</b> July 31, 2023</p>

4	Bylaws	Management Action Plan
	<p><b>A.3 a:</b> NGB must have Bylaws or board-approved policies and procedures that at least meet the minimum standards for governance practices and comply with the Act §220522 (9-12).</p> <p><b>FINDING:</b> There are elements missing from USRowing's Bylaws in the following areas: conflicts of interest requirements, board responsibilities, and board and designated committee requirements.</p>	<p>USRowing will update the bylaws to include the missing elements.</p> <p><b>Due Date:</b> July 31, 2023</p>
5	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 substantial elements missing from all areas of USRowing's Conflict of Interest Policy and while the policy is posted on the website, it is not clearly labeled or reasonably located.</p> <p>Additionally, USRowing does not have a documented process to review the annual conflict of interest disclosure forms. Testing identified that several forms were not fully completed or submitted timely. Further, there is no process to provide management direction letters when significant conflicts are identified.</p> <p>Lastly, board minutes did not include conflict declarations or recusals.</p>	<p>USRowing will update the Conflict of Interest policy to include the missing elements and post the clearly labeled policy on the website in a reasonable location. In addition, USRowing is working on a detailed approach to resolve the issues identified with the disclosure process and board minutes.</p> <p><b>Due Date:</b> July 31, 2023</p>
6	Gifts and Entertainment Policy	Management Action Plan
	<p><b>A.6 c:</b> NGB must adopt a gift and entertainment policy that meets the minimum policy standards set forth by the USOPC.</p> <p><b>FINDING:</b> USRowing has a Gifts and Entertainment Policy, however, most of the required elements are missing.</p>	<p>USRowing will update the gifts and entertainment policy to include the missing elements.</p> <p><b>Due Date:</b> July 31, 2023</p>

## FINANCIAL STANDARDS AND REPORTING PRACTICES

NGB Audit 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			
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>7</b>	<b>1</b>	<b>0</b>

Needs Improvement		
7	Financial Policies & Procedures	Management Action Plan
	<p><b>B.1 b:</b> NGB must develop and implement financial policies and procedures.</p> <p><b>FINDING:</b> USRowing's financial policies and procedures require minor improvements in the areas of financial reporting, cash management, contract requirements, and budgetary processes.</p> <p>Additionally, there is no documentation that the financial policies and procedures are board-approved.</p>	<p>USRowing is working with outside consultants to review accounting practices and will revise the Accounting Policies Manual for USRowing in 2023. The revision will include the required improvements.</p> <p><b>Due Date:</b> September 30, 2023</p>

## ATHLETE PROTECTION AND RIGHTS

NGB Audit Standards Section C				
Title	Standard	Compliant	Needs Improvement	Deficient
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>2</b>	<b>1</b>	<b>2</b>

Needs Improvement		
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>USRowing will update its written policies to include notifying the Office of Athlete Safety when required.</p>

	<p><b>FINDING:</b> USRowing does not have a written process to notify the Office of Athlete Safety related to allegations as required.</p> <p>USRowing's Background Check Policy is missing elements related to applicability.</p> <p>Additionally, during our testing of individuals required to complete a background check, one individual had an expired background screening.</p>	<p>In addition, USRowing will update the background check policy to include the missing elements.</p> <p>Lastly, US Rowing is working with internal and external stakeholders to implement systematic improvements to the background check process.</p> <p><b>Due Date:</b> July 31, 2023</p>
<b>Deficient</b>		
9	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> USRowing does not have the required anti-doping language for both organizational and individual members.</p> <p>While USRowing conveys anti-doping requirements in multiple locations, all the required language is not explicitly included in applicable documents.</p>	<p>USRowing will update the bylaws and other applicable documents to include all required anti-doping language.</p> <p><b>Due Date:</b> July 31, 2023</p>
10	Athlete Agreements	Management Action Plan
	<p><b>C.5 a:</b> NGB must comply with the USOPC NGB Athlete Agreements Policy.</p> <p><b>FINDING:</b> USRowing's athlete agreements include commercial terms and athletes are required to agree to the document. Additionally, they do not list criteria to obtain basic services, additional services, and commitments that are provided to athletes.</p>	<p>USRowing is rewriting the athlete agreement to provide clarity and consistency and to fully meet the requirements of the USOPC NGB Athlete Agreements policy.</p> <p><b>Due Date:</b> July 31, 2023</p>

## SPORT PERFORMANCE

NGB Audit Standards Section D				
Title	Standard	Compliant	Needs Improvement	Deficient
Selection Procedures and Process	D.1 a - c	X		
Delegation List Submission	D.2 a	X		
High-Performance Plan Submission	D.3 a	X		
Event Sanctioning	D.3 b	X		
Paralympic Classification	D.3 c			X
International Federation Standing	D.4 a	X		
<b>Total</b>		<b>5</b>	<b>0</b>	<b>1</b>

Deficient		
11	Paralympic Classification	Management Action Plan
	<p><b>D.3 c:</b> PSO, or if the NGB has 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> While USRowing does have some resources for classification available on the website, they do not have national classification policies and procedures.</p>	<p>USRowing has made significant progress organizing all information regarding Para rowing classification under one set of standards and creating a USRowing National Classification Policy &amp; Procedures document that is aligned with USOPC, and World Rowing policies and procedures as posted.</p> <p><b>Due Date:</b> April 30, 2023</p>

## OPERATIONAL PERFORMANCE

NGB Audit 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	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>0</b>	<b>3</b>

Deficient		
12	Grievance Procedure	Management Action Plan
	<p><b>E.4 a &amp; b:</b> a. NGB must provide prompt and equitable resolution of grievances as outlined in the Act §220522(14).</p>	<p>USRowing will update the grievance policy and procedures to include the missing elements.</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 USRowing's grievance policy and procedures in the following areas: types of grievances, process to report, hearing panel composition, hearing procedures, and resources.</p>	<p><b>Due Date:</b> July 31, 2023</p>
13	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 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 USRowing's Whistleblower and Anti-Retaliation Policy in the areas of applicability, content and expectations, reporting, and enforcement.</p>	<p>USRowing will update the whistleblower and anti-retaliation policy to include the missing elements.</p> <p><b>Due Date:</b> July 31, 2023</p>
14	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> USRowing does not have a strategic plan.</p>	<p>USRowing is finalizing its multi-year strategic plan and will provide to Audit upon board approval.</p> <p><b>Due Date:</b> July 31, 2023</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.