

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

US Figure Skating

June 4, 2024

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) NGB Audit department (Audit) completed an audit of US Figure Skating in February 2024. The purpose of the audit was to determine if US Figure Skating 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 US Figure Skating. 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 US Figure Skating has met 33 of 44 applicable Standards. There are no significant concerns, as the majority of findings are related to updates to formal policies and procedures. However, there were a few areas that resulted in deficient ratings including USOPC Athlete Safety Requirements. Specifically, there were isolated instances of incomplete or expired background checks identified during our audit US Figure Skating was aware of the background check issues and was in the process of remediating this deficiency as of the date this report's issuance. Additional details are in the findings below.

Prior Audit Follow-up

As part of this review, Audit followed up on two open audit findings from the audit dated November 26, 2019. The open finding related to USOPC funding was remediated and closed following validation by Audit. However, there was a repeat finding related to grievances. Additional details regarding this finding are detailed below.

NGB Audit Findings

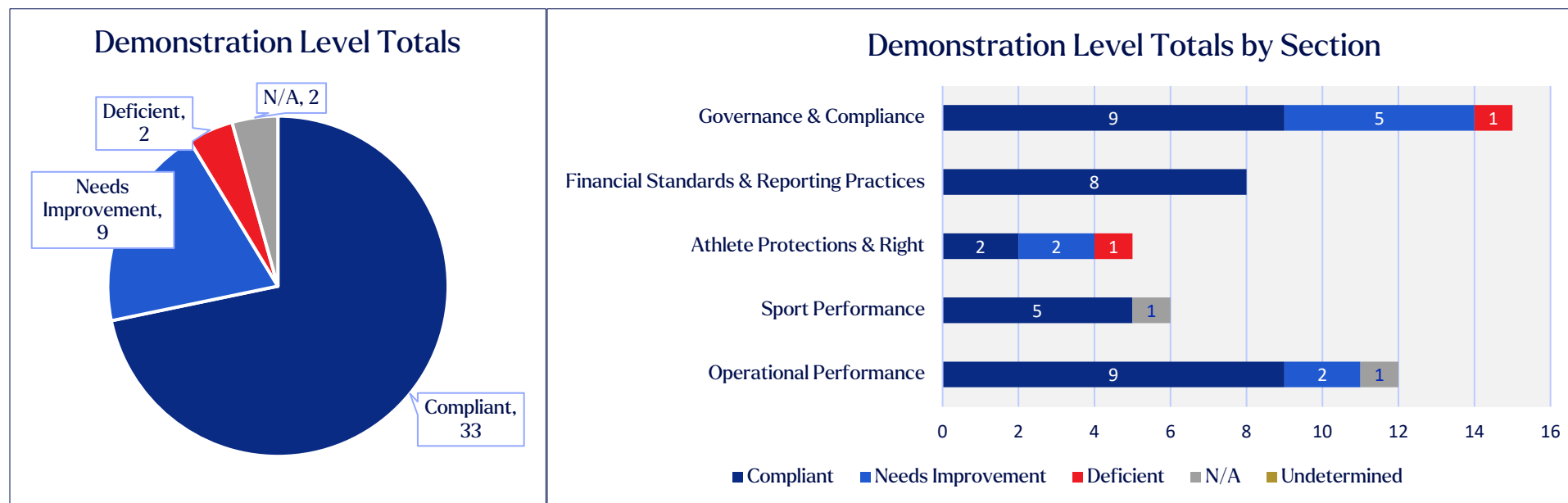
All Standards are evaluated against the 2023 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the version approved in March 2021.

Select policies and procedures were reviewed to determine compliance with the Standards. The 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

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		9	5	1

Needs Improvement		
1	Athlete Representation	Management Action Plan
Policy	<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: US Figure Skating's Bylaws do not outline athlete eligibility requirements in compliance with the USOPC athlete representation requirements.</p>	<p>U.S. Figure Skating will update the Bylaws to meet requirements.</p> <p>Due Date: August 31, 2024</p>

Application	FINDING: During testing, Audit found two of the 21 other committees do not have 33.3% athlete representation, and that US Figure Skating does not meet the 10 year rule on 1 out of the 8 designated committees.	US Figure Skating will ensure all committees have the correct representation by eligible athletes. Due Date: August 31, 2024
2	Athlete Advisory Council	Management Action Plan
	A.2 a: NGB must have an Athletes Advisory Council (AAC) that meets the minimum standards set forth by the USOPC. FINDING: US Figure Skating athlete candidates did not submit disclosures indicating whether they have any disqualifying convictions or periods of ineligibility. In addition, not all AAC members have completed an annual conflict of interest disclosure form.	U.S. Figure Skating will update the form used for the AAC candidates to include a disclosure indicating whether they have any disqualifying convictions or periods of ineligibility. Additionally, U.S. Figure Skating will require all AAC members to complete an annual conflict of interest disclosure form going forward. Due Date: August 31, 2024
3	Board Governance	Management Action Plan
	A.3 a: 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). FINDING: There are elements missing from US Figure Skating's Bylaws in the following areas: election and selection procedures, and designated committee requirements.	U.S. Figure skating will update the Bylaws to meet requirements. Due Date: August 31, 2024
4	Conflicts of Interest Policy	Management Action Plan
	A.6 a: 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. FINDING: There are elements missing from US Figure Skating's Conflicts of Interest Policy in the following areas: applicability, disclosures, reporting, resolution, and resources.	U.S. Figure Skating will update the Conflicts of Interest Policy to meet requirements. Due Date: August 31, 2024
5	NGB Annual Reports	Management Action Plan
	A.7 c: NGB must submit annual reports to the USOPC that include the following information as required by §220522(17) of the Act: c. A detailed statement of (1) the income and expenses of the organization; and (2) the amounts expended on stipends, bonuses, and services for amateur athletes, organized by the level and gender of the amateur athletes.	U.S. Figure Skating has submitted the 2024 Athlete Expenditure Report by the deadline.

	FINDING: US Figure Skating submitted the Athlete Expenditure Report past the deadline.	
Deficient		
6	Code of Conduct	Management Action Plan
	<p>A.5 a: 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>FINDING: There are elements missing from US Figure Skating's Code of Conduct in every required area.</p>	<p>U.S. Figure Skating will create a new Code of Conduct Policy to cover the missing requirements.</p> <p>Due Date: August 31, 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-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&b 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		2	2	1

Needs Improvement		
7	Anti-Doping Policy Language	Management Action Plan
	<p>C.4 a: NGB must have USOPC-approved anti-doping language in its bylaws (or board-approved document), membership agreements (if applicable), and license agreements (if applicable).</p> <p>FINDING: US Figure Skating's Rulebook includes the required anti-doping language for organizational members but not individual members.</p> <p>Additionally, while the athlete agreement includes the required anti-doping language, there is no relevant document informing all participants they must comply with anti-doping requirements.</p>	<p>U.S. Figure Skating will update the Rulebook to include the anti-doping requirements for all members.</p> <p>Due Date: August 31, 2024</p>
8	Athlete Agreements	Management Action Plan
	<p>C.5 a: NGB must comply with the USOPC NGB Athlete Agreements Policy.</p> <p>FINDING: US Figure Skating's athlete agreements are not fully compliant with the USOPC NGB Athlete Agreements Policy because the agreement does not define a reasonable number of appearances that athletes must agree to attend.</p>	<p>U.S. Figure Skating will review and update its Athlete Agreement document to comply with the USOPC requirements.</p> <p>Due Date: August 31, 2024</p>
Deficient		
9	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: US Figure Skating's background check policy does not meet many of the requirements.</p>	<p>U.S. Figure Skating will create a background check policy separate from the SkateSafe® policies and rulebook that will outline the requirements. This policy will outline how the current U.S. Figure Skating background checks comply with the USOPC's requirements.</p> <p>Due Date: August 31, 2024</p>

Application	FINDING: During testing, there were isolated instances of incomplete or expired background checks for individuals attending international events.	Additional training was provided for staff members responsible for ensuring compliance with this requirement by ensuring manual checks are performed for those participating in international events. This will be reviewed for compliance during the remediation period.
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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	X		
Paralympic Classification	D.3 c	N/A		
International Federation Standing	D.4 a	X		
Total		5	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	N/A		

Strategic Planning	E.8 a	X		
USOPC Policy Compliance	E.9 a	X		
Total		9	2	0

Needs Improvement		
10	Grievance Procedure	Management Action Plan
	<p>E.4 a & 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>FINDING: There are elements missing from US Figure Skating's Grievance Policy in the following areas: types of grievances, process to report grievances, hearing panel composition, hearing procedures, and other resources.</p> <p>This is a repeat finding from the 2019 audit.</p>	<p>US Figure Skating will update the Grievance Procedures to meet the requirements.</p> <p>Due Date: August 31, 2024</p>
11	Whistleblower and Anti-Retaliation Policy	Management Action Plan
	<p>E.5 a: 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>FINDING: There are elements missing from US Figure Skating's Whistleblower and Anti-Retaliation Policy in the following areas: applicability, legal and governance requirements, reporting, investigation & resolution, and resources.</p>	<p>U.S. Figure Skating will update the whistleblower and anti-retaliation policy to meet the requirements.</p> <p>Due Date: August 31, 2024</p>

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