



USOPC NGB AUDIT

USA ARTISTIC SWIMMING

April 19, 2022



EXECUTIVE SUMMARY

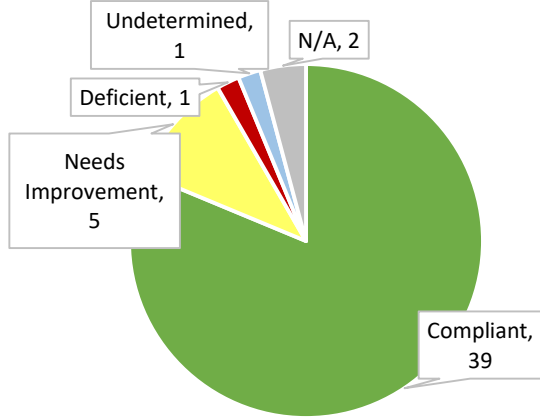
Background, Scope, and Objectives

The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of USA Artistic Swimming. The purpose of the audit was to determine if USA Artistic Swimming 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 Artistic Swimming. 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 which were effective January 1, 2022.

Audit Summary

Based on the audit procedures performed, select policies and procedures were reviewed to determine compliance with the Standards. 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

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.

We would like to thank all USA Artistic Swimming staff who assisted us throughout this review.

EXECUTIVE SUMMARY (CONT.)

Audit conducted a review of USA Artistic Swimming’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 USA Artistic Swimming has met 39 of the 48 standards evaluated. The majority of findings relate to policy and procedure updates. There are no areas of higher concern. Additional details are below.

PRIOR AUDIT FOLLOW-UP

As part of this review, the NGB Audit team followed up on 10 open audit findings from the audit dated May 7, 2019. All 10 findings have been remediated and validated by Audit.

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 ¹	A.7 a - c	Undetermined		
Ombuds' Policy	A.8 a		X	
Total		12	3	0

¹ This is a new requirement effective in 2022. The due date for annual reports to the USOPC is April 30, 2022. Therefore, Audit was unable to make a determination at this time and will evaluate NGB Annual Reports (standard A.7 a-c) in the remediation period.

Needs Improvement		
1	Athlete Representation	Management Action Plan
	<p>A.1 a & 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: USA Artistic Swimming does not have the required athlete representation on the Audit, Ethics, and Election Committees. Additionally, the Governance Committee had two athlete representatives who did not meet the 10 year/10+ year requirement.</p>	<p>The Athlete Executive Committee and USA Artistic Swimming staff is currently working to reach compliance. The AEC will ensure that the Audit, Ethics, and Governance committees will be seated with qualified athletes and meet the 33.3% requirement by April 15th.</p> <p>USA Artistic Swimming has acknowledged that the Election Committee is no longer active. The Bylaws will be revised to remove the Election Committee and be approved at the annual convention in September 2022.</p> <p>Due Date: September 30, 2022</p>
2	Conflicts of Interest Policy	Management Action Plan
	<p>A.6 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>FINDING: USA Artistic Swimming's Conflicts of Interest Policy is missing elements in the following areas: disclosures, resolution, and resources.</p> <p>During testing, Audit identified three board of directors' disclosure forms that were reviewed by the CEO but not by the Ethics Committee as required.</p>	<p>USA Artistic Swimming will update the Conflict of Interest Policy to include all the missing elements. Conflict of Interest Policy revisions will be completed by the Ethics Committee and approved by the board of directors at the next board meeting.</p> <p>Additionally, all board member's disclosure forms will be reviewed by the Ethics Committee.</p> <p>Due Date: May 25, 2022</p>

3	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) a. The Ombuds' policy is published on the NGB's website in a logical and accessible location.</p> <p>FINDING: USA Artistic Swimming did not include an anti-retaliation statement with the Ombuds' policy posted on their website.</p>	<p>USA Artistic Swimming added the following anti-retaliation statement to the USA Artistic Swimming website:</p> <p>USA Artistic Swimming encourages athletes to seek guidance from the Athlete Ombuds as questions or concerns arise and has zero tolerance for retaliation against any athlete that seeks assistance from the Ombuds. No action, or threat of action, shall be taken against an Athlete as a reprisal for disclosing information to, or seeking assistance from, the United States Olympic & Paralympic Committee Office of the Athlete Ombuds.</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	X		
Accounting Practices	B.2 b	X		
NGB Provided Documents	B.3 a	X		
NGB Website Information	B.4 a, b & c	X		
Total		7	1	0

Needs Improvement		
4	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: The grant reports provided to the USOPC did not match the general ledger detail. The reports were also incomplete as they did not include the funding received from other sources. The discrepancy on the final reports did not result in funds owed back to the USOPC.</p>	<p>All future grant reports will be more thoroughly reviewed to ensure that relevant expenses are included in the final funding report and agree to the general ledger.</p> <p>Due Date: March 31, 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		
Total		5	0	0

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	N/A		
International Federation Standing	D.4 a	X		
Total		4	0	1

Deficient	
5	Event Sanctioning
5	<p>D.3 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>FINDING: USA Artistic Swimming's sanctioning document(s) do not have any of the required elements.</p>
	Management Action Plan
	USA Artistic Swimming submitted the updated Event Sanctioning documents that include the missing requirements.

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	N/A		
Diversity – Public Disclosure	E.7 e	X		
Strategic Planning	E.8 a	X		
USOPC Policy Compliance	E.9 a	X		
Total		11	1	0

Needs Improvement		
6	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(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>FINDING: There are elements missing from USA Artistic Swimming's Grievance Policy and Procedures related to the manner of filing the complaint and hearing procedures.</p>	<p>USA Artistic Swimming will update the grievance procedures to include all the missing elements. This will be added and approved by the Governance Committee and board of directors at their next meeting in May.</p> <p>Due Date: May 25, 2022</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.