



USOPC NGB AUDIT

AMERICAN CANOE ASSOCIATION

January 21, 2022



EXECUTIVE SUMMARY

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of American Canoe Association. The purpose of the audit was to determine if American Canoe Association 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 American Canoe Association. 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, 2021.

The Audit department used Demonstration Levels included in the version of the Implementation Guide that went into effect on January 1, 2021. To provide auditors with more discretion and flexibility in categorizing findings, the NGB Audit department concluded it was appropriate to modify the existing Demonstration Levels to include the following levels: Compliant, Needs Improvement, and Deficient. These new Demonstration Levels, along with the July 2021 version of the Implementation Guide, will take effect January 1, 2022. Existing Demonstration Levels will continue to be used throughout 2021, but to ensure NGBs audited in 2021 benefit from the new Demonstration Level the Audit department will note both the current and revised Demonstration Levels for each finding in audit reports.

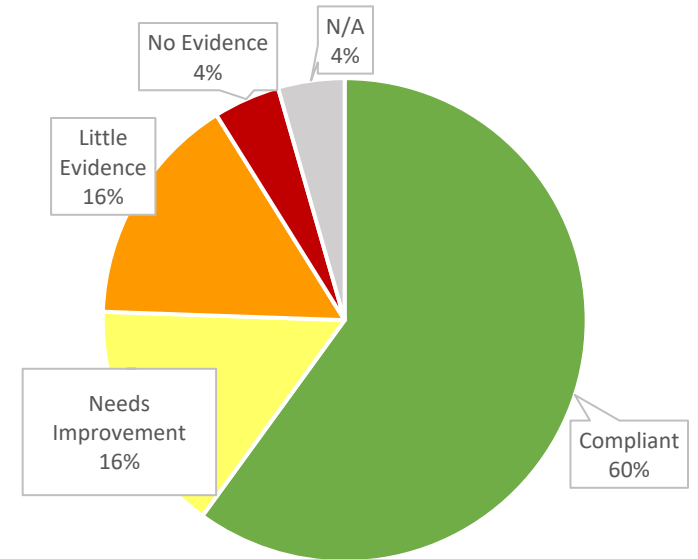
Audit Summary

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 detailed in the Implementation Guide for NGB Compliance Standards (Implementation Guide). Findings and demonstration levels are detailed on the subsequent pages.

Demonstration Level Totals by Section

NGB Audit Standards Section	Compliant	Needs Improvement	Little Evidence of Compliance	No Evidence of Compliance	Total Number of Standards
Governance and Compliance	7	2	4	0	13
Financial Standards and Reporting Practices	7	1	0	0	8
Athlete Protections and Rights	0	2	1	0	5¹
Sport Performance	4	0	0	2	6
Operational Performance	9	2	2	0	13

Compliance Demonstration Levels



¹Two standards did not apply to American Canoe Association. See Athlete Protections and Rights for more details.

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

EXECUTIVE SUMMARY (CONT.)

Audit conducted a review of American Canoe Association'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 45 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 American Canoe Association has met many of the requirements outlined in the Standards. However, there are some areas of increased concern. Specifically, testing of American Canoe Association's background check process revealed two missing background checks; aspects of the conflict of interest policy are not being followed. Additional details regarding each of these concerns are outlined in the below findings.

PRIOR AUDIT FOLLOW-UP

As part of this review, Audit followed up on six open audit findings from the audit dated April 14, 2020. As detailed in the findings of this report, there was one repeat finding related to background checks. Five findings have been remediated and validated by Audit.

NGB AUDIT FINDINGS

All Standards are evaluated against the 2020 Implementation Guide for Audit Standards. Bylaws references are based on the USOPC Bylaws approved in June 2020.

GOVERNANCE AND COMPLIANCE

NGB Audit Standards Section A					
Title	Standard	Compliant	Needs Improvement	Little Evidence	No Evidence
Athlete Representation	A.1 a & b	X			
Board Composition	A.1 c		X		
International Federation Affiliation	A.1 d	X			
Membership Requirements	A.1 e	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		
Total		7	2	4	0

Needs Improvement	
1	Board Composition
<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)(11). <p>FINDING: American Canoe Association’s Independence Criteria Policy meets most of the requirements for the definition of independent perspective; however, they are missing two required elements.</p>	<p>American Canoe Association’s Independence Criteria Policy will be updated to include the missing elements of independent perspective.</p> <p>Due Date: April 30, 2022</p>
2022 Determination Level: Needs Improvement	
2	Gifts and Entertainment Policy
<p>A.6 c: NGB must adopt a gift and entertainment policy that meets the minimum policy standards set forth by the USOPC.</p> <p>FINDING: American Canoe Association's Gift and Entertainment Policy does not state it is applicable to hearing panel members.</p>	<p>American Canoe Association’s Gifts and Entertainment Policy will be updated to include applicability to hearing panel members.</p> <p>Due Date: March 1, 2022</p>
2022 Determination Level: Compliant	
Little Evidence of Compliance	
3	Bylaws
<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>American Canoe Association will update the bylaws to include all missing requirements.</p> <p>All changes to Bylaws must go through a process by which they are available for six months to the members prior to approval. With this constraint, updates will be completed for approval by September 1, 2022.</p>

	<p>FINDING: There are elements missing from American Canoe Association's Bylaws in the following areas: general bylaw requirements, board election and selection procedures, and committee requirements.</p>	<p>Due Date: September 1, 2022</p>
	<p>2022 Determination Level: Deficient</p>	
4	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: American Canoe Association does not currently provide onboarding to newly seated committee members.</p>	<p>All Board Development requirements will be completed no later than March 31, 2022.</p> <p>Due Date: March 31, 2022</p>
	<p>2022 Determination Level: Deficient</p>	
5	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: Prior to the audit, American Canoe Association drafted a code of conduct that meets USOPC requirements. However, due to their membership structure, they requested an exemption from the USOPC regarding applicability which was under review at the time of audit. As a result, the drafted code of conduct could not be approved prior to the audit.</p> <p>The code of conduct in effect is missing elements in the following areas: applicability, organizational expectations, reporting, resolution, and policy owner.</p>	<p>American Canoe Association's Board of Directors will review the drafted code of conduct which will be implemented immediately following approval.</p> <p>Due Date: April 30, 2022</p>
	<p>2022 Determination Level: Deficient</p>	
6	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>American Canoe Association will update its conflict of interest policy to include all missing elements.</p>

<p>FINDING: There are elements missing from American Canoe Association’s Conflict of Interest Policy in the following areas: applicability, organizational expectations, disclosures, reporting, policy owner, and resources.</p> <p>American Canoe Association does not have committee members complete an annual conflict of interest disclosure form.</p> <p>Of the disclosure forms tested, there was one completed conflict of interest form with no evidence of review and one instance where an individual did not disclose potential conflicts. In addition, the board’s disclosure forms were not reviewed at the board or committee level.</p> <p>There is also no documentation that the executive committee performs a formal review of completed conflict of interest disclosures and provides a summary report to the board as required by the policy.</p>	<p>In addition, practices will be updated to ensure the completion and review of conflict of interest forms by all required individuals, including committee members. Updated practices will include a requirement for the board or executive committee to review forms, that the review is reflected in the minutes, and that the process is consistent with their policy.</p> <p>Due Date: April 30, 2022</p>
<p>2022 Determination Level: Deficient</p>	

FINANCIAL STANDARDS AND REPORTING PRACTICES

NGB Audit Standards Section B					
Title	Standard	Compliant	Needs Improvement	Little Evidence	No Evidence
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	0

Needs Improvement		
7	Financial Policies and Procedures	Management Action Plan
	<p>B.1 b: NGB must develop and implement financial policies and procedures.</p> <p>FINDING: American Canoe Association’s Financial Policies and Procedures are missing required elements, including contract requirements, and cash management and banking.</p> <p>In addition, the financial policies and procedures need to be updated to include all individuals authorized to approve expenses.</p>	<p>The financial policies and procedures will be updated to include all missing elements and all authorized individuals that are able to approve expenses.</p> <p>Due Date: March 31, 2022</p>
2022 Determination Level: Needs Improvement		

ATHLETE PROTECTION AND RIGHTS

NGB Audit Standards Section C					
Title	Standard	Compliant	Needs Improvement	Little Evidence	No Evidence
Child Protection and US Center for SafeSport ²	C.1 a and C.2	N/A	N/A	N/A	N/A
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 ³	C.5 a	N/A	N/A	N/A	N/A
Total		0	2	1	0

²The U.S. Center for SafeSport (the Center) issued an audit report for American Canoe Association on June 2, 2021, which contained findings. American Canoe Association has addressed several of the findings. The last open finding is currently in the agreed-upon remediation period with the Center. Until the completion of this period, Audit will be unable to accurately assess Child Protection and US Center for SafeSport (standards C.1 a and C.2). This will be evaluated at a later date and is considered “Not Applicable” for the purposes of this report.

³American Canoe Association does not utilize athlete agreements.

Needs Improvement		
8	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: American Canoe Association does not have formal policies and procedures to enforce anti-doping sanctions.</p>	<p>The anti-doping policy will be updated to explicitly state American Canoe Association’s enforcement policy of anti-doping sanctions.</p> <p>Due Date: April 30, 2022</p>
2022 Determination Level: Needs Improvement		
9	Anti-Doping Policy Language	Management Action Plan
	<p>C.4 b: NGB must have USOPC approved anti-doping language in its Bylaws, membership agreements (if applicable), and license agreements (if applicable).</p> <p>FINDING: American Canoe Association’s Bylaws do not have the minimum required anti-doping language for NGBs with individual members as references to WADA and USOPC are missing.</p> <p>In addition, the Athlete Code of Conduct does not contain all the required anti-doping language.</p>	<p>The bylaws will be updated to include the minimum required anti-doping language and will be sent to the board for approval no later than September 1, 2022.</p> <p>The athlete code of conduct anti-doping language will be updated and sent to the board for approval no later than April 30, 2022.</p> <p>Due Date: September 1, 2022</p>
2022 Determination Level: Needs Improvement		
Little Evidence of Compliance		
10	USOPC Athlete Safety Requirements	Management Action Plan
	<p>C.3 a: Requirement: NGB must ensure compliance with policies and standards including but not limited to:</p> <ul style="list-style-type: none"> i. USOPC’s NGB and HPMO Athlete Safety Policy ii. Responsible Sport Organization Background Check Policy <p>FINDING: American Canoe Association’s Background Check Policy is missing elements in the following areas: applicability, timing, and types of offenses.</p> <p>Out of the 60 background checks tested, two individuals who were required to complete a background check did not. This is a repeat finding from the prior audit.</p>	<p>American Canoe Association’s Background Check policy will be updated to include missing elements and presented to the board for approval in February and implemented no later than April 30, 2022.</p> <p>American Canoe Association will take steps to improve internal procedures for checking background check status and enforcing the background check policy no later than March 31, 2022.</p> <p>Due Date: April 30, 2022</p>
2022 Determination Level: Deficient		

SPORT PERFORMANCE

NGB Audit Standards Section D					
Title	Standard	Compliant	Needs Improvement	Little Evidence	No Evidence
Selection Procedures	D.1 a & D.5 b	X			
Delegation List Submission	D.3 a	X			
High-Performance Plan Submission	D.4 a	X			
Event Sanctioning	D.4 b				X
Paralympic Classification	D.4 c				X
International Federation Standing	D.5 a	X			
Total		4	0	0	2

No Evidence of Compliance		
11	Event Sanctioning	Management Action Plan
	<p>D.4 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: American Canoe Association's sanctioning document(s) do not have five of the eight required elements.</p> <p>2022 Determination Level: Deficient</p>	<p>American Canoe Association will create sanctioning standards that meet the USOPC's standards.</p> <p>Due Date: March 31, 2022</p>
12	Paralympic Classification	Management Action Plan
	<p>D.4 c: PSO, or if the NGB has a Paralympic program, must adopt the U.S. Paralympics National Classification Policies & Procedures or establish national classification policies and procedures that comply with the U.S. Paralympics National Classification Policies & Procedures and the IPC Athlete Classification Code and International Standards.</p> <p>FINDING: American Canoe Association does not have national classification policies and procedures.</p> <p>2022 Determination Level: Deficient</p>	<p>National classification policies and procedures will be written and posted to American Canoe Association's website.</p> <p>Due Date: March 31, 2022</p>

OPERATIONAL PERFORMANCE

NGB Audit Standards Section E					
Title	Standard	Compliant	Needs Improvement	Little Evidence	No Evidence
Managerial 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			
Total		9	2	2	0

Needs Improvement		
13	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 American Canoe Association's Whistleblower Policy related to applicability and enforcement.</p> <p>2022 Determination Level: Compliant</p>	<p>The whistleblower policy will be updated to include the missing elements.</p> <p>Due Date: March 31, 2022</p>
14	Strategic Planning	Management Action Plan

	<p>E.8 a: NGB must maintain and monitor the execution of an organizational strategic plan, in addition to a high-performance plan.</p> <p>FINDING: American Canoe Association’s Strategic Plan does not include sufficient measurable outcomes for organization-wide initiatives. Additionally, approval of the strategic plan is not documented in the board meeting minutes.</p>	<p>American Canoe Association’s Strategic Plan will be created with measurable goals and with documented approval of the board.</p> <p>Due Date: May 15, 2022</p>
2022 Determination Level: Needs Improvement		
Little Evidence of Compliance		
15	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>Specific requirements are outlined in the implementation guide.</p> <p>FINDING: There are elements missing from American Canoe Association's grievance procedures, including types of grievances, manner of filing the complaint, administration of the grievance, hearing panel composition, and hearing process.</p>	<p>American Canoe Association’s Grievance Policy will be updated to include all missing elements and presented to the board for approval in February and be implemented immediately after approval.</p> <p>Due Date: March 31, 2022</p>
2022 Determination Level: Needs Improvement		
16	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: American Canoe Association has established performance criteria that are the same for all national or event team athletes who are on the Delegation Event program. However, the criteria to qualify for USOPC funded stipends and Elite Athlete Health Insurance are not published online or in an athlete handbook.</p>	<p>Standard criteria for all national and event team athletes to qualify for USOPC Stipends and Elite Athlete Health Insurance will be written and published online.</p> <p>Due Date: March 31, 2022</p>
2022 Determination Level: Needs Improvement		

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.

APPENDIX A — COMPLIANCE DEMONSTRATION LEVEL DEFINITIONS

Compliance Demonstration Level Definitions	
Level	Definition
Compliant	NGB meets the requirements.
Needs Improvement	NGB meets the majority of the requirements but need to make minor improvements to meet all the requirements.
Little Evidence of Compliance	NGB meets some of the requirements but not all of the requirements.
No Evidence of Compliance	NGB does not meet the requirements.