

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

USA Basketball

June 24, 2025

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's Audit department (USOPC Audit) completed an audit of USA Basketball. The purpose of the audit was to determine if USA Basketball complies with the requirements of the NGB Compliance Standards (Standards), effective January 1, 2025, and to conduct testing in areas that present an increased risk to athletes, other members, and/or USA Basketball. 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.

Audit Summary

Overall, USA Basketball demonstrated exceptionally strong compliance and met 25 of 26 applicable Standards. No significant concerns were identified. Additionally, USA Basketball upholds appropriate athlete representation on its board and designated committees, reinforcing its commitment to athlete engagement and inclusion. Additional details are in the findings below.

NGB Compliance Audit Findings

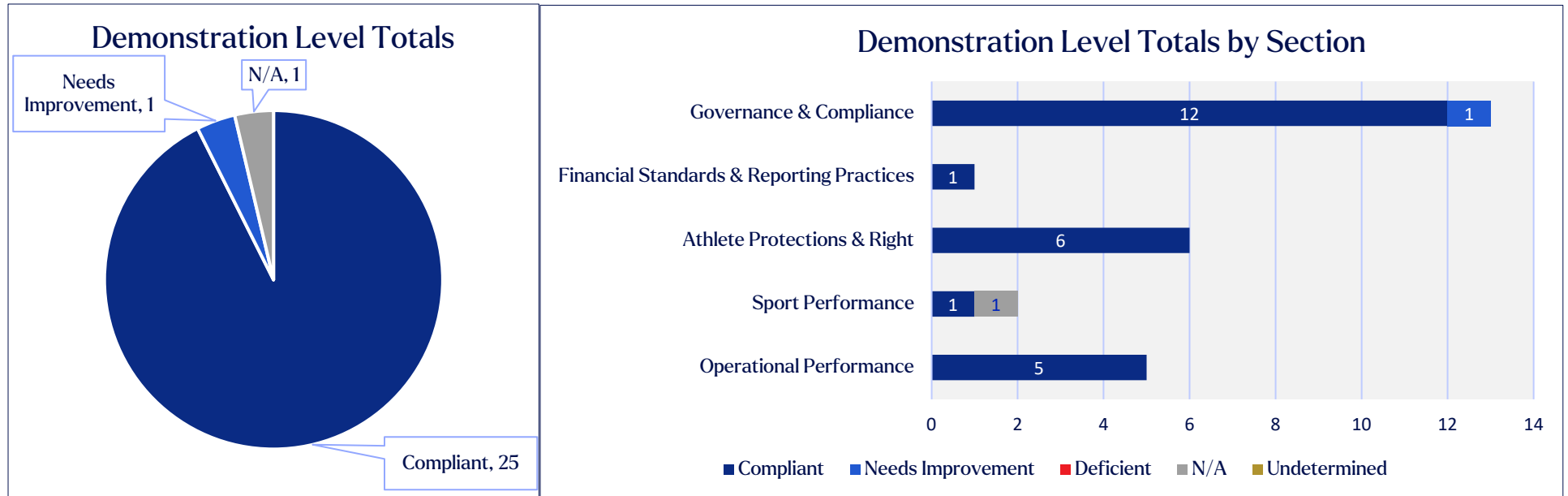
All Standards are evaluated against the 2025 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the effective February 1, 2025.

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.2 a | X | | |
| Membership Requirements | A.2 b | X | | |
| Athlete Advisory Council | A.3 a | X | | |
| Board Governance | A.4 a | X | | |
| Board Development | A.4 b | X | | |
| Code of Conduct | A.6 a | X | | |
| Conflicts of Interest Policy | A.6 b | | X | |
| Gifts and Entertainment Policy | A.6 c | X | | |
| Diversity Equity & Inclusion Requirements | A.7 b & b | X | | |
| Equal Pay for Team USA | A.7 c | X | | |
| Ombuds' Policy | A.9 a | X | | |
| Total | | 12 | 1 | 0 |

| Needs Improvement | | |
|-------------------|--|---|
| 1 | Conflicts of Interest Policy | Management Action Plan |
| | <p>A.6a: 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: During the review of USA Basketball's conflict of interest disclosures, it was noted that while actual, potential, or perceived conflicts were declared and reviewed, there was no evidence that management provided clear, documented direction on how these perceived or potential conflicts should be mitigated or managed.</p> | <p>USA Basketball will implement and enforce a standardized process to ensure that all actual, potential, or perceived conflicts receive appropriate mitigation actions that will be communicated in writing to the applicable board member, Designated Committee member, or the CEO/ED.</p> <p>Due Date: October 22, 2025</p> |

Financial Standards and Reporting Practices

| NGB Compliance Standards Section B | | | | |
|------------------------------------|----------|-----------|-------------------|-----------|
| Title | Standard | Compliant | Needs Improvement | Deficient |
| Financial Capability | B.1 a | X | | |
| Total | | 1 | 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 | X | | |
| USOPC Athlete Safety Requirements | C.2 a | X | | |
| Anti-Doping Policies | C.3 a | X | | |
| Anti-Doping Policy Language | C.3 b | X | | |
| Athlete Agreements | C.4 a | X | | |
| Athlete Support Criteria | C.5 a | X | | |
| Total | | 6 | 0 | 0 |

Sport Performance

| NGB Compliance Standards Section D | | | | |
|------------------------------------|----------|-----------|-------------------|-----------|
| Title | Standard | Compliant | Needs Improvement | Deficient |
| High-Performance Plan Submission | D.3 a | X | | |
| Event Sanctioning | D.3 b | N/A | | |
| Total | | 1 | 0 | 0 |

Operational Performance

| NGB Compliance Standards Section E | | | | |
|---|-----------|-----------|-------------------|-----------|
| Title | Standard | Compliant | Needs Improvement | Deficient |
| Managerial and Board Capability | E.1 a | X | | |
| Whistleblower and Anti-Retaliation Policy | E.3 a | X | | |
| Complaint Resolution and Hearing Procedures | E.4 a & b | X | | |
| USOPC Trademark Protection | E.5 a – d | X | | |
| Strategic Planning | E.6 a | X | | |
| Total | | 5 | 0 | 0 |

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