

# USOPC NGB AUDIT

## USA TAEKWONDO

### ADDENDUM REPORT

December 15, 2023

# EXECUTIVE SUMMARY

## Background, Scope, and Objectives<sup>1</sup>

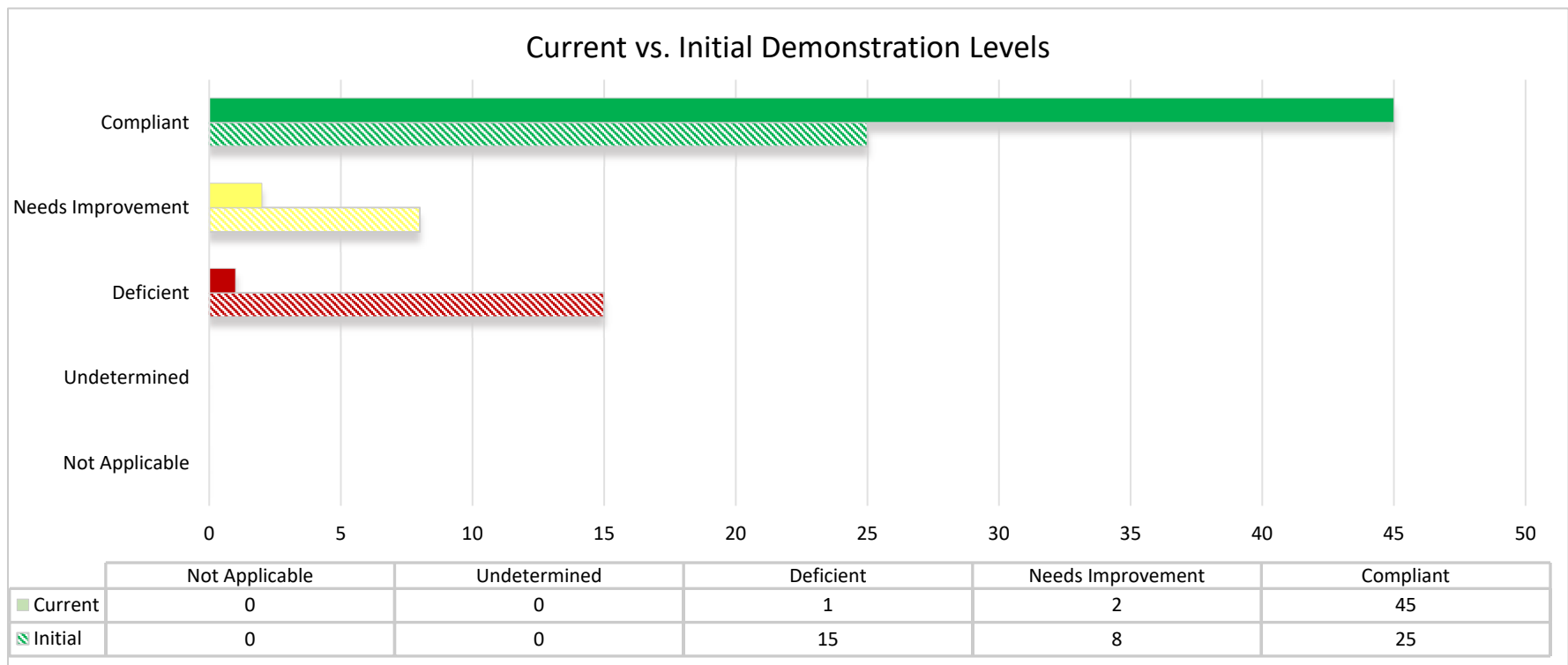
The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of USA Taekwondo on November 9, 2022. Following the audit, NGBs have 120 days, unless otherwise specified, to provide evidence of remediation to Audit. Based on the evidence provided, Audit has assigned a Follow-up Demonstration Level<sup>2</sup> of Compliant, Needs Improvement, or Deficient. Details are provided in the findings below.

## Follow-up Summary

Based on the evidence of remediation provided, USA Taekwondo has remediated 20 findings. As of November 9, 2023, USA Taekwondo is 94% compliant with applicable standards. Additional details are outlined below.

## DEMONSTRATION LEVEL COMPARISON

The below chart presents the updated distribution of compliance demonstration levels<sup>2</sup>. For further details not provided in this addendum report, please refer to the Audit report posted on TeamUSA.org.



<sup>1</sup>For additional information on the background, scope, and objectives, please see the initial audit report

<sup>2</sup>See Appendix A

# NGB AUDIT FINDINGS - FOLLOW-UP STATUS

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

## GOVERNANCE AND COMPLIANCE

Needs Improvement		
1	Independent and Affiliate Representation – A.1 c	Management Action Plan
	<p><b>FINDING:</b> USA Taekwondo's Bylaws definition of independent perspective for board members meets most of the requirements but needs minor updates to be compliant.</p>	<p>USA Taekwondo has revised bylaws which will be voted on at the November board meeting. Once approved, the updated bylaws will be provided to NGB Audit.</p> <p><b>Due Date:</b> November 30, 2022</p>
<b>Follow-up Level: Compliant</b>		
USA Taekwondo updated the bylaws to include the required elements for the definition of independent perspective.		
2	Athlete Advisory Council – A.2 a	Management Action Plan
	<p><b>FINDING:</b> USA Taekwondo's Bylaws do not require representation by Paralympic Athletes.</p> <p>While USA Taekwondo did submit completed conflict of interest disclosure forms, the forms were not completed prior to the audit. Additionally, there is no indication that other disclosures are required or made by athletes nominated to serve on the AAC.</p>	<p>USA Taekwondo has revised bylaws which will be voted on at the November board meeting. Once approved, the updated bylaws will be provided to NGB Audit.</p> <p>Members of USA Taekwondo's AAC will be required to complete conflict of interest disclosures consistent with established policies and candidates will be required to complete other disclosures prior to being elected.</p> <p><b>Due Date:</b> January 31, 2023</p>
<b>Follow-up Level: Compliant</b>		
USA Taekwondo updated the bylaws to require representation by Paralympic Athletes. In addition, USA Taekwondo updated the conflict of interest disclosure forms to require AAC members to make other disclosures as part of the vetting process. Lastly, the AAC members completed their conflict of interest disclosures.		
3	Bylaws – A.3 a	Management Action Plan
	<p><b>FINDING:</b> There are elements missing from USA Taekwondo's Bylaws in the following areas: conflict of interest requirements, athlete representative</p>	<p>USA Taekwondo has revised bylaws which will be voted on at the November board meeting. Once approved, the updated bylaws will be provided to NGB Audit.</p>

	requirements, election and selection criteria for board members, and designated committee requirements.	<b>Due Date:</b> November 30, 2022
<b>Follow-up Level: Compliant</b>		
USA Taekwondo updated the bylaws to meet requirements.		
4	<b>Gifts and Entertainment Policy – A.6 c</b>	<b>Management Action Plan</b>
	<b>FINDING:</b> There are elements missing from USA Taekwondo's Gift and Entertainment Policy in the areas of applicability, disclosures, and policy owner. Additionally, the gift and entertainment policy is not posted on the website.	USA Taekwondo revised and posted the gifts and entertainment policy on the website. The updated version was provided to Audit for review.
<b>Follow-up Level: Compliant</b>		
USA Taekwondo updated the gifts and entertainment policy to meet requirements.		
<b>Deficient</b>		
5	<b>Athlete Representation – A.1 a &amp; b</b>	<b>Management Action Plan</b>
	<p><b>FINDING:</b> There were multiple issues related to athlete representation.</p> <p>USA Taekwondo's bylaws are not compliant with the USOPC's requirements in the following areas:</p> <p>First, the bylaws do not require 33% athlete representation on the Board and committees.</p> <p>Second, the bylaws do not grant the USOPC AAC alternate representative a seat on the board.</p> <p>Third, athlete board representatives are selected by the USA Taekwondo AAC instead of directly elected by 10-year athletes.</p> <p>Fourth, USA Taekwondo's bylaws do not include specific composition and eligibility requirements for athlete representatives on the board and designated committees. Additionally, the bylaws do not require that at least half of the Para athlete representatives must have gained eligibility through an applicable Para sport event for required committees.</p> <p>Fifth, the bylaws state that the board of directors shall select the athlete representatives to multiple designated committees instead of</p>	<p>USA Taekwondo has revised bylaws which will be voted on at the November board meeting. Once approved, the updated bylaws will be provided to NGB Audit.</p> <p>Once the bylaws are approved, USA Taekwondo will ensure athlete representation on board and committees meets requirements.</p> <p>USA Taekwondo will retain election documentation and accurate voter lists for at least the duration of the individual's term of office.</p> <p><b>Due Date:</b> March 31, 2023</p>

	<p>the AAC. Additionally, athlete representatives to other committees are not selected by the USA Taekwondo AAC.</p> <p>A review of current athlete representatives found the following:</p> <p>USA Taekwondo’s board and several designated committees do not meet the 33.3% athlete representation requirement.</p> <p>The percentage of 10-year athlete representatives is below the required 50% for the audit and compensation committees.</p> <p>USA Taekwondo was unable to provide support that an election was held with eligible athlete voters.</p>	
<p><b>Follow-up Level: Needs Improvement</b></p>		
<p>USA Taekwondo updated the bylaws to meet requirements. Additionally, the board of directors and all committees have 33.3% athlete representation, including appropriate 10-year requirements. However, USA Taekwondo’s list of eligible athlete voters consisted of only athletes on the AAC rather than a complete pool of eligible 10-year athletes.</p>		
6	Board Development – A.3 b	Management Action Plan
	<p><b>FINDING:</b> While USA Taekwondo provided onboarding to new board members, there is not a formal onboarding process in place for new committee members.</p> <p>The majority of USA Taekwondo board members have not completed the required USOPC board training.</p>	<p>USA Taekwondo will conduct onboarding for all committee members who are not seated on the board.</p> <p>Additionally, all future board members will be required to complete the USOPC board training within 30 days of joining the board, and current board members who have not already completed the training will be required do so by November 30, 2022.</p> <p><b>Due Date:</b> March 31, 2023</p>
<p><b>Follow-up Level: Compliant</b></p>		
<p>The majority of USA Taekwondo’s board members have completed board training as required. Additionally, the committee members will now follow the same formal onboarding process as the board members.</p>		
7	Code of Conduct – A.5 a	Management Action Plan
	<p><b>FINDING:</b> There are elements missing from USA Taekwondo’s Code of Conduct in the following areas: reporting, policy owner, and resources.</p> <p>Additionally, the current code of conduct is not posted on the website.</p>	<p>USA Taekwondo will update the code of conduct to include the missing elements and post the policy on the website.</p> <p><b>Due Date:</b> December 31, 2022</p>

<b>Follow-up Level: Compliant</b>		
USA Taekwondo updated the code of conduct to meet requirements and posted the updated policy on the website.		
8	<b>Conflict of Interest Policy – A.6 b</b>	<b>Management Action Plan</b>
	<p><b>FINDING:</b> There are elements missing from USA Taekwondo’s Conflict of Interest Policy in the following areas: applicability, organizational expectations, disclosures, and resolution. Additionally, the policy is not posted on the website.</p> <p>Testing identified several issues with USA Taekwondo's conflict of interest process, including disclosure forms were not completed annually; conflict of interest forms were not collected for all committee members; there was no evidence that all tested forms were reviewed; and finally, there was one instance of a potential conflict that was not disclosed.</p> <p>Additionally, USA Taekwondo does not include conflict disclosures in the board meeting minutes.</p>	<p>USA Taekwondo will update the conflicts of interest policy to include the missing elements and will post the updated policy to the website by January 31, 2023.</p> <p>USA Taekwondo will standardize the timing for the completion of conflict of interest disclosures in 2023, ensuring they are completed before the end of January, annually. In addition, all committee members, staff, AAC, and board members must adhere to the conflicts of interest policy and this requirement.</p> <p>USA Taekwondo will develop an appropriate process for reviewing disclosures and ensure that the disclosure forms are properly reviewed by March 31, 2023.</p> <p>Given the structure of the Tournament Committee, the disclosure forms for these individuals will be completed and reviewed starting in the second quarter of 2023.</p> <p>Finally, USA Taekwondo will include conflict declarations in the meeting minutes going forward.</p> <p><b>Due Date:</b> June 30, 2023</p>
<b>Follow-up Level: Compliant</b>		
USA Taekwondo updated the conflict of interest policy to meet requirements. In addition, annual disclosure forms for all required individuals have been completed, properly reviewed, and showed no instances of undisclosed potential conflicts. Lastly, conflict disclosures are now included in board meeting minutes.		
9	<b>NGB Annual Reports – A.7 a - c</b>	<b>Management Action Plan</b>
	<p><b>FINDING:</b> USA Taekwondo submitted the Athlete Safety and Complaints and Causes for Action reports well past the required deadline. The Financial Report has not been submitted to the USOPC.</p>	<p>USA Taekwondo will provide timely submissions in the future.</p> <p>In addition, the overdue Financial Report will be submitted.</p> <p><b>Due Date:</b> August 31, 2023</p>
<b>Follow-up Level: Compliant</b>		

	USA Taekwondo submitted the required annual reports by the deadline.
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## FINANCIAL STANDARDS AND REPORTING PRACTICES

Needs Improvement		
10	Financial Policies and Procedures – B.1 b	Management Action Plan
	<p><b>FINDING:</b> USA Taekwondo's Financial Policy includes most of the required elements, however, minor improvements regarding contract requirements are needed to become fully compliant. Additionally, approval of USA Taekwondo's Financial Policy could not be verified.</p>	<p>USA Taekwondo will revise the financial policy to meet the contract requirements stipulation and will submit the policy to the board for approval.</p> <p><b>Due Date:</b> January 31, 2023</p>
<b>Follow-up Level: Compliant</b>		
USA Taekwondo updated the financial policy and procedures to meet requirements and the updated document was approved by the board.		
Deficient		
11	Financial Stability – B.1 a	Management Action Plan
	<p><b>FINDING:</b> USA Taekwondo has had a significant negative change in net assets over the most recent four years. In addition, debt owed to the USOPC exceeds the current net assets of the organization. If the trend continues, USA Taekwondo's financial sustainability is at risk.</p>	<p>USA Taekwondo has been able to resume full event and membership activity post-pandemic and has acquired a major new sponsor which should improve net assets and be reflected in future audited financial statements. Management will continue to monitor and improve the financial stability of the organization.</p> <p>USA Taekwondo is working with appropriate USOPC personnel to adopt a repayment plan for the funds owed.</p> <p><b>Due Date:</b> August 31, 2023</p>
<b>Follow-up Level: Compliant</b>		
USA Taekwondo has shown significant improvement in financial stability through increased sponsorship, adherence to the USOPC repayment plan, and increased membership revenue.		
12	USOPC Funding – B.1 c	Management Action Plan
	<p><b>FINDING:</b> There were several issues related to USOPC Funding.</p> <p>First, USA Taekwondo did not submit the Para final grant report by the deadline.</p>	<p>USA Taekwondo will ensure timely submissions of grant reports in the future.</p>

<p>Second, USA Taekwondo did not provide general ledger details that agree with the final grant reports for three USOPC-funded projects.</p> <p>Third, original receipts were not provided for several expenses.</p> <p>Fourth, USA Taekwondo is largely not following the financial policies and procedures manual including approval practices.</p> <p>Finally, numerous expenses tested lacked appropriate support and were disallowed from the USOPC grant projects, which could result in significant funds owed back to the USOPC.</p>	<p>USA Taekwondo’s new financial director will implement procedures and processes to ensure that final funding reports are properly completed and that supporting general ledgers that agree to the reports are retained.</p> <p>Additionally, USA Taekwondo will enforce following the financial policies and procedures manual including retaining appropriate records and adhering to approval practices.</p> <p>USA Taekwondo will work with the applicable USOPC departments to determine what if any funds are owed back to the USOPC.</p> <p><b>Due Date:</b> March 31, 2023</p>
<b>Follow-up Level: Deficient</b>	
<p>USA Taekwondo submitted the Para final grant report seven months late due to staffing issues that have since been resolved. Due to the delay of the submission, Audit was unable to verify if the general ledger matched the final grant reports, if original expense receipts were retained, or if the financial policies and procedures were followed for both Para and Olympic grant projects.</p>	

## ATHLETE PROTECTION AND RIGHTS

Needs Improvement		
13	Athlete Agreements – C.5 a	Management Action Plan
	<p><b>FINDING:</b> The athlete agreement needs to be updated to be consistent with current practices. In addition, several signed athlete agreements for testing and review were not provided.</p>	<p>Athlete Agreements for 2023 will be revised to be consistent with current standards. Additionally, USA Taekwondo will ensure that signed athlete agreements are retained.</p> <p><b>Due Date:</b> January 31, 2023</p>
<b>Follow-up Level: Compliant</b>		
<p>USA Taekwondo updated the athlete agreements and provided the required documentation.</p>		
Deficient		
14	USOPC Athlete Safety Requirements – C.5 a	Management Action Plan
	<p><b>FINDING:</b> While USA Taekwondo has followed the requirement to report potential allegations or temporary measures to the USOPC Office of Athlete Safety, they do not have the process included in a written policy.</p>	<p>USA Taekwondo will develop a written policy detailing the requirement to report potential allegations or temporary measures as required.</p>



	<p>USA Taekwondo's background check policy is missing most required elements.</p> <p>In addition, flaws in USA Taekwondo's background check process resulted in inaccurate listings and potentially contributed to the following discrepancies identified during testing: 13 individuals had not completed a background screening, six background checks were expired, four individuals did not have a membership profile, and one individual's background check status was noted as invalid.</p>	<p>USA Taekwondo will update the background check policy to include the required elements.</p> <p>USA Taekwondo is reviewing the circumstances behind the discrepancies noted. A detailed report will be provided to the USOPC for these instances. Following this review, any remaining issues will be corrected, and the background check process will be updated to prevent future discrepancies.</p> <p><b>Due Date:</b> January 31, 2023</p>
<p><b>Follow-up Level: Needs Improvement</b></p>		
<p>USA Taekwondo updated the SafeSport Strategy to include reporting requirements and the background check policy to meet requirements. However, while Audit was able to verify the lists were accurate and significant improvements were noted, two individuals did not have current background checks as required, indicating that additional changes are needed.</p>		
15	<p>Anti-Doping Policies – C.4 a</p>	<p>Management Action Plan</p>
<p><b>FINDING:</b> USA Taekwondo does not have an anti-doping policy for enforcing sanctions issued by any applicable agency.</p> <p>In addition, USA Taekwondo did not provide USADA with a list of athletes that could reasonably be selected to represent the U.S. at the Olympic or Paralympic Games.</p> <p>USA Taekwondo will develop and post a written policy detailing the process to enforce sanctions by January 31, 2023.</p> <p>USA Taekwondo will work with USADA to ensure the correct information is provided going forward.</p> <p><b>Due Date:</b> December 31, 2023</p>		
<p><b>Follow-up Level: Compliant</b></p>		
<p>USA Taekwondo updated the bylaws to include language stating that anti-doping sanctions will be enforced. In addition, USA Taekwondo submitted the 2023 Long List to USADA by the deadline.</p>		
16	<p>Anti-Doping Policy Language – C.4 b</p>	<p>Management Action Plan</p>
<p><b>FINDING:</b> USA Taekwondo's Bylaws do not contain the required anti-doping language for NGBs with individual members.</p> <p>Additionally, the membership waiver does not contain all the required anti-doping language.</p> <p>USA Taekwondo has revised bylaws which will be voted on at the November board meeting. Once approved, the updated bylaws will be provided to NGB Audit</p> <p>In addition, the membership waiver will be amended to include the remaining required language.</p> <p><b>Due Date:</b> January 31, 2023</p>		
<p><b>Follow-up Level: Compliant</b></p>		

USA Taekwondo updated the bylaws and membership waiver to include all required anti-doping language.
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**SPORT PERFORMANCE**

Deficient		
17	Delegation List Submission – D.2 a	Management Action Plan
	<p><b>FINDING:</b> USA Taekwondo’s Paralympic delegation list submission was missing information in the long list for both athletes and staff, and non-athlete-dependent staff nominations.</p>	<p>USA Taekwondo will work with Olympic and Paralympic partners at the USOPC to ensure that all relevant athletes and staff are added timely to the delegation long lists going forward.</p> <p><b>Due Date:</b> December 31, 2023</p>
<p><b>Follow-up Level: Compliant</b></p>		
<p>USA Taekwondo submitted the Paralympic delegation list on time and with no noted issues.</p>		
18	High-Performance Plan – D.3 a	Management Action Plan
	<p><b>FINDING:</b> USA Taekwondo submitted the 2022 Paralympics high-performance plan well past the deadline.</p>	<p>USA Taekwondo will ensure timely submissions for the Para program in the future.</p> <p><b>Due Date:</b> July 31, 2023</p>
<p><b>Follow-up Level: Compliance</b></p>		
<p>USA Taekwondo submitted the 2024 Paralympic high performance plan on time.</p>		
19	Paralympic Classification – D.3 c	Management Action Plan
	<p><b>FINDING:</b> USA Taekwondo does not have national classification policies and procedures.</p>	<p>USA Taekwondo uses the World Taekwondo Classification Policies and Procedures in relation to Paralympic athletes. USA Taekwondo will officially adopt those policies as the National Classification Policies &amp; Procedures and will work with the U.S. Paralympics to ensure that they meet the requirements.</p> <p><b>Due Date:</b> January 31, 2023</p>
<p><b>Follow-up Level: Compliant</b></p>		
<p>USA Taekwondo adopted and posted the U.S. Paralympics National Classification Policies and Procedures on the website.</p>		

## OPERATIONAL PERFORMANCE

### Subsequent Update

As of 2023, Audit is no longer issuing findings for Gender Equity (E.7 b) when the finding is based solely on the publication of criteria to receive support. Based on NGB feedback and further evaluation of Standard E.7 b, the USOPC Ethics & Compliance department agrees that this requirement does not accurately reflect NGBs' commitment to Gender Equity. To avoid further confusion the Standards and Implementation Guide were updated, effective January 1, 2024.

Needs Improvement		
20	Gender Equity – E.7 b	Management Action Plan
	<p><b>FINDING:</b> USA Taekwondo has established performance criteria that are the same for all athletes regardless of gender. 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>USA Taekwondo will publish USOPC direct athlete support and Elite Athlete Health Insurance criteria on its website.</p> <p><b>Due Date:</b> January 31, 2023</p>
<p><b>Follow-up Level: Compliant</b></p>		
<p>USA Taekwondo published the criteria to receive USOPC-funded stipends and Elite Athlete Health Insurance on the website.</p>		
21	Equal Opportunity – E.7 c	Management Action Plan
	<p><b>FINDING:</b> While USA Taekwondo provides an equal opportunity to participate as required, they do not provide anti-discrimination training.</p>	<p>USA Taekwondo staff are currently engaging in the USOPC's anti-discrimination training, and all will have completed training by the end of the year.</p> <p><b>Due Date:</b> December 31, 2022</p>
<p><b>Follow-up Level: Compliant</b></p>		
<p>USA Taekwondo staff attended USOPC Anti-Discrimination Training.</p>		
Deficient		
22	Grievance Procedure – E.4 a & b	Management Action Plan
	<p><b>FINDING:</b> There are elements missing from USA Taekwondo's Grievance Policy and Procedures in the areas of the manner of filing the complaint and hearing panel composition. Additionally, the grievance policy and procedures are not posted on the website.</p>	<p>USA Taekwondo will update the grievance policy to include the required elements and will replace the current policy posted on the website once finalized.</p> <p><b>Due Date:</b> January 31, 2023</p>
<p><b>Follow-up Level: Compliant</b></p>		
<p>USA Taekwondo updated the grievance procedures to meet requirements and posted the updated document on the website.</p>		
23	Whistleblower and Anti-Retaliation Policy – E.5 a	Management Action Plan

<b>FINDING:</b> USA Taekwondo does not have a whistleblower and anti-retaliation policy.	USA Taekwondo will implement a whistleblower and anti-retaliation that meets the requirements.
<b>Due Date:</b> January 31, 2023	
<b>Follow-up Level: Compliant</b>	
USA Taekwondo implemented a whistleblower and anti-retaliation policy that meets requirements.	

Additional updates on findings that have not been remediated will be provided in the NGB Certification Report.

We would like to thank the USA Taekwondo staff for their cooperation throughout the audit process.

## APPENDIX A – 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.