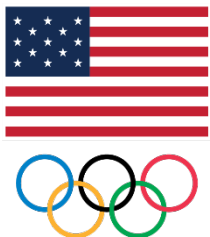


**United States Olympic and Paralympic Committee
Certification Review Group**

**Lakeshore National Adapted Sports Organization
Certification Follow-Up Report
Wheelchair Rugby and Boccia
September 14, 2023**



**UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE**

Lakeshore National Adaptive Sport Organization Certification Follow-Up Report Executive Summary

In December 2022, the United States Olympic and Paralympic Committee (USOPC) Board of Directors conditionally certified Lakeshore National Adapted Sports Organization (LNASO), a subsidiary of the Lakeshore Foundation, as the National Governing Body (NGB) for the sports of wheelchair rugby and boccia. Within its NGB-membership application review period, the Lakeshore Foundation established LNASO as a wholly owned subsidiary that could operate under the organizational requirements outlined in the USOPC's NGB Compliance Standards. Due to the timing of the subsidiary's establishment and the USOPC's certification review parameters, the USOPC entered into a separate Certification Agreement with LNASO to allow for the IRS' review of the organization's tax exemption request. The Certification Review Group (CRG) reviewed the remaining conditions outlined in the December 2022 report in accordance with the timeline published in the USOPC's NGB Certification Policy, or within 180 days from the USOPC Board of Directors' ratification of the certification with conditions.

The CRG's initial certification review of LNASO found that the organization was meeting most of the USOPC's NGB Compliance Standards in the five core areas of evaluation for certification: Governance and Compliance, Financial Standards and Reporting Practices, Athlete Protections and Rights, Sport Performance, and Operational Performance. In addition to securing tax-exempt status, LNASO was also required to populate its Designated Committees with sufficient athlete representation and execute a conflict of interest disclosure and review process to meet the requirements outlined in the NGB Compliance Standards.

Prior to its deadline of December 31, 2023, LNASO secured tax-exempt status, meeting the terms of the Certification Agreement. LNASO also fulfilled the other conditions of its certification, and provided regular updates to the USOPC on its work to meet athlete representation requirements.

As a result of LNASO's action to meet the conditions of its initial Renewal with Conditions certification, the CRG recommends that LNASO's certification status be upgraded to Certified in Good Standing.

Certification History

The CRG began a review of the Lakeshore Foundation in 2020 when it applied for NGB status, and the organization participated in four public hearings and a membership audit conducted by the USOPC's NGB Audit department. Within the review period, the Lakeshore Foundation established LNASO to oversee relevant programmatic operations and to be the entity certified as the NGB for wheelchair rugby and boccia. While Lakeshore Foundation positioned LNASO well, there were some NGB Compliance Standards that LNASO needed additional time to meet as a new entity. Accordingly, the CRG recommended that LNASO be Certified with Conditions. The USOPC Board of Directors accepted this recommendation on December 7, 2022.

Certification Conditions

LNASO's Certification with Conditions status was contingent on the completion of the following conditions:

- LNASO must obtain tax-exempt status from the IRS.
- LNASO's Designated Committees must have sufficient athlete representation.
- LNASO must execute its conflicts of interest policy's disclosure process and successfully complete NGB Audit's testing of the disclosure process.

LNASO was required to obtain tax-exempt status by December 31, 2023 and fulfill the other requirements within a 180-day remediation period from the date of LNASO's conditional certification.

Remediation Actions

Tax Exemption

LNASO was required to secure tax exemption status from the IRS to comply with the NGB Compliance Standards. LNASO leadership promptly submitted its application, and the organization received its 501(c)(3) determination letter from the IRS on January 26, 2023, well before the established deadline.

Athlete Representation

Within the remediation period, LNASO seated qualified athlete representatives on Designated Committees to fulfill the 33.3% athlete representation requirements of the NGB Compliance Standards.

Conflicts of Interest

LNASO executed its Conflict of Interest Policy and appropriately obtained and reviewed conflict of interest disclosure forms for all required individuals. LNASO is meeting the NGB Compliance Standards and has fulfilled this condition of its certification.

Conclusion

The CRG concludes that LNASO is performing satisfactorily overall based on input from CRG members and its completion of the conditions required as part of its December 2022 certification. There are no outstanding areas of concern affecting LNASO's certification status at this time.

Accordingly, the CRG recommends that LNASO's certification status be upgraded from Certified with Conditions to Certified in Good Standing for its current certification term.