

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

United States Curling Association

September 6, 2024

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) NGB Audit department (Audit) completed an audit of United States Curling Association (USA Curling). The purpose of the audit was to determine if USA Curling complies with the requirements of the NGB Compliance Standards (Standards), effective January 1, 2023, and to conduct testing in areas that present an increased risk to athletes, other members, and/or USA Curling. 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. This is the first time the USOPC has performed an audit against the Standards.

Audit Summary

Overall, Audit concluded that USA Curling has met 28 of 46 applicable Standards. Among the areas of concern identified, testing of USA Curling's background check process revealed multiple background checks that were not current. Testing also showed that USA Curling is not reviewing conflict of interest disclosure forms according to USOPC requirements. Additional details are in the findings below.

NGB Audit Findings

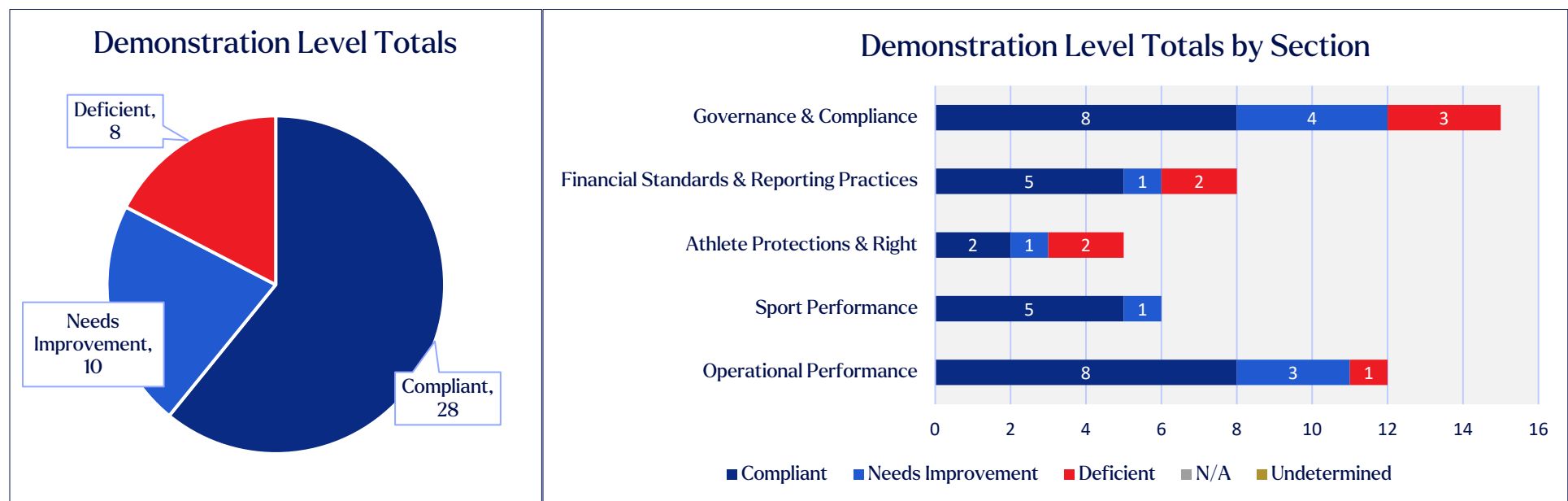
All Standards are evaluated against the 2024 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the version approved on April 1, 2023.

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.1 d	X		
Membership Requirements	A.1 e	X		
Athlete Advisory Council	A.2 a	X		
Board Governance	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
Conflicts of Interest Policy	A.6 a			X
Gifts and Entertainment Policy	A.6 b	X		
NGB Annual Reports	A.7 a - d	X		
Ombuds' Policy	A.8 a	X		
Total		8	4	3

Needs Improvement		
1	Independent and Affiliate Representation	Management Action Plan
	<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 (12). <p>FINDING: USA Curling's Bylaws do not include a board position or allow for the addition of a position for affiliated member(s) if identified.</p>	<p>USA Curling will revise the bylaws to ensure the Board of Directors membership includes a position for affiliated member(s) if identified.</p> <p>Due Date: December 31, 2024</p>
2	Board Governance	Management Action Plan
	<p>A.3 a: NGB must have Bylaws or board-approved policies and procedures that at least meet the minimum standards for governance practices and comply with the Act §220522 (9-12).</p>	<p>USA Curling will update the bylaws to meet requirements.</p> <p>Due Date: December 31, 2024</p>

	FINDING: There are elements missing from USA Curling's Bylaws in the areas of election and selection procedures and designated committee requirements.	
3	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: USA Curling does not have a formal onboarding process for new board or committee members.</p> <p>Additionally, no documentation of a CEO evaluation was provided.</p>	<p>Establishing a formal onboarding process for new Board members has been discussed by the Board and the Executive Staff. A formal onboarding process will be discussed and voted on by the BOD at the next BOD meeting.</p> <p>Additionally, the Executive Committee of the BOD have formalized the CEO evaluation process to include a written assessment. The recent evaluation/performance assessment of CEO Dean Gemmell will be submitted.</p> <p>Due Date: December 31, 2024</p>
4	Board Roster	Management Action Plan
	<p>A.3 d: NGB must have a list of its current board members on its website, including each member's position, board term, and class.</p> <p>FINDING: USA Curling's board roster does not align with the composition listed in the bylaws.</p>	<p>The Board of Directors roster on the USA Curling webpage will be updated and aligned with the bylaws.</p> <p>Due Date: December 31, 2024</p>
Deficient		
5	Athlete Representation	Management Action Plan
Policy	<p>A.1 a & b:</p> <ul style="list-style-type: none"> a. NGBs must have at least 33.3% athlete representation on its board of directors as required by the Act §220522(13) and further defined by the USOPC Bylaws, Section 8.5.3. b. NGBs must have at least 33.3% athlete representation on all committees as required and defined by the USOPC Bylaws, Section 8.5.4 and 8.5.5. <p>FINDING: USA Curling's bylaws are missing most of the requirements for athlete representatives on the board and committees.</p>	<p>USA Curling will update the bylaws to meet the athlete representation requirements.</p> <p>Due Date: December 31, 2024</p>
Application	<p>FINDING: Testing identified the following issues:</p> <p>First, there is one athlete on the Nominating/Governance Committee who does not meet the athlete representation requirements.</p>	<p>USA Curling will ensure that athlete representatives on the Board and committees will meet the requirements of the bylaws.</p>

	<p>Second, USA Curling was unable to provide documentation of a voter pool listing for the most recent board election.</p> <p>Finally, there were instances identified that USA Curling did not maintain adequate tracking of athlete representatives to ensure all compliance requirements were being followed.</p>	<p>USA Curling has documentation of the voter pool for the most recent election, which took place in May and June, and will continue to obtain and retain this documentation for future elections.</p> <p>USA Curling will begin tracking all athlete representatives to ensure all compliance requirements are followed.</p> <p>Due Date: December 31, 2024</p>
6	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: There are elements missing from USA Curling's Code of Conduct in the following areas: applicability, reporting, resolution, and resources.</p>	<p>USA Curling will update the Code of Conduct to meet the requirements.</p> <p>Due Date: December 31, 2024</p>
7	Conflict of Interest Policy	Management Action Plan
Policy	<p>A.6 a: 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: There are elements missing from USA Curling's Conflict of Interest Policy in every required area.</p> <p>USA Curling also does not have a process for disclosing potential conflicts of interest on hearing panels.</p>	<p>USA Curling will update the Conflicts of Interest Policy to meet the requirements. Additionally, a conflict of interest disclosure process will be added to the hearing panel membership vetting process.</p> <p>Due Date: December 31, 2024</p>
Application	<p>FINDING: A review of completed conflict of interest forms noted one individual did not complete the form until after it was requested by the USOPC. Additionally, USA Curling was unable to provide evidence of review of the disclosure forms, and does not require review of disclosure forms by a disinterested party, or the board or a committee.</p>	<p>USA Curling will ensure conflict of interest disclosures are completed for all required parties. USA Curling's updated policies now include a detailed process for completion and review of the conflict of interest process. Additionally, the Board Secretary and COO will collect disclosures and ensure that all required forms are reviewed at the Board or committee level.</p> <p>Due Date: March 31, 2025</p>

Financial Standards and Reporting Practices

NGB Compliance 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 - c	X		
Total		5	1	2

Needs Improvement		
8	Financial Policies and Procedures	Management Action Plan
	<p>B.1 b: NGB must develop and implement financial policies and procedures.</p> <p>FINDING: USA Curling's Financial Policies and Procedures need minor adjustments to be fully compliant. Additionally, the Financial Policies and Procedures is still in draft form and has not been board-approved.</p>	<p>USA Curling will update the Financial Policies and Procedures to meet requirements and have it approved by the board.</p> <p>Due Date: December 31, 2024</p>
Deficient		
9	Financial Stability	Management Action Plan
	<p>B.1 a: NGB must demonstrate financial stability based on its four most recent audited financial statements.</p> <p>FINDING: USA Curling's net assets for the most recent fiscal year are negative, and therefore not sufficient to support the operational needs of the organization.</p> <p>Additionally, USA Curling's most recent four years of audited financial statements had a negative cumulative change in net assets.</p>	<p>The current USA Curling administrative staff continue to remedy the financial issues it inherited. The 2025 FY budget will demonstrate a dramatic, positive change once certain debts are closed by the end of 2024.</p> <p>Due Date: Quarterly check-ins through the end of FY 2025.</p>
10	USOPC Funding	Management Action Plan

<p>B.1c: 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: USA Curling's final grant report did not match the general ledger for the majority of grant projects. Additionally, USA Curling was unable to provide the original supporting documentation for multiple expenses tested.</p>	<p>USA Curling will implement procedures to comply with the coding and reporting of expenses to the correct year and project and will retain supporting documentation. This process is being revised under the supervision of the CEO.</p> <p>Due Date: December 31, 2024</p>
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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 and C.2 a	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		2	1	2

Needs Improvement		
11	Anti-Doping Policy Language	Management Action Plan
	<p>C.4 b: NGB must have USOPC-approved anti-doping language in its bylaws (or board-approved document), membership agreements (if applicable), and license agreements (if applicable).</p> <p>FINDING: While USA Curling's athlete agreement includes a portion of the required anti-doping language, there is no agreement, release, or waiver informing all participants they must comply with the anti-doping requirements.</p>	<p>USA Curling will update the athlete agreement to include all of the required anti-doping language and will also create and implement documents to inform all participants they must comply with the anti-doping requirements.</p> <p>Due Date: December 31, 2024</p>
Deficient		
12	USOPC Athlete Safety Requirements	Management Action Plan

Policy	<p>C.3 a: NGB must ensure compliance with policies and standards including but not limited to:</p> <ul style="list-style-type: none"> i. USOPC's NGB Athlete Safety Policy ii. Responsible Sport Organization Background Check Policy <p>FINDING: USA Curling does not have a policy to notify the USOPC Office of Athlete Safety as required.</p> <p>In addition, USA Curling's background check policy does not meet a majority of the requirements.</p>	<p>USA Curling will create a policy to notify the USOPC Office of Athlete Safety as required.</p> <p>USA Curling will revise the background check policy to ensure it meets all of the Responsible Sport Organization Background Check Policy's mandatory requirements.</p> <p>Due Date: December 31, 2024</p>
Application	<p>FINDING: Background check testing revealed that there were multiple required individuals without current background checks. Additionally, there was one individual who attended an event in November 2023 without a current background check.</p>	<p>USA Curling is revising the background check process to ensure all required background checks are completed in accordance with USOPC requirements.</p> <p>Due Date: December 31, 2024</p>
13	Athlete Agreements	Management Action Plan
	<p>C.5 a: NGB must comply with the USOPC NGB Athlete Agreements Policy.</p> <p>FINDING: USA Curling's athlete agreements are not fully compliant with the USOPC NGB Athlete Agreements Policy because USA Curling's athlete agreements contain commercial terms.</p>	<p>Commercial terms will be removed from the current USA Curling Athlete Agreements Policy. Additionally, the policy will be revised to be fully compliant with the USOPC requirements.</p> <p>Due Date: December 31, 2024</p>

Sport Performance

NGB Compliance Standards Section D				
Title	Standard	Compliant	Needs Improvement	Deficient
Selection Procedures and Process	D.1 a & b	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	X		
International Federation Standing	D.4 a	X		
Total		5	1	0

Needs Improvement		
14	Event Sanctioning	Management Action Plan
	<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 Curling's sanctioning documents are missing one of the seven required elements.</p>	<p>USA Curling will update the sanctioning documents to include the missing requirement.</p> <p>Due Date: December 31, 2024</p>

Operational Performance

NGB Compliance 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 Policies and Training	E.7 c	X		
Para Inclusive Sport Programs	E.7 d	X		
Strategic Planning	E.8 a			X
USOPC Policy Compliance	E.9 a	X		
Total		8	3	1

Needs Improvement		
15	Revenue Diversification	Management Action Plan
	<p>E.3 a: NGB must have revenue sources above and beyond the USOPC's funding. Also, see the requirements in Financial Section (B.1).</p> <p>FINDING: USA Curling only has two substantive sources of revenue in two out of the four years reviewed.</p>	<p>In 2024, USA Curling has removed substantial debt it inherited. Payments or inherited debt will conclude at the end of November 2024.</p> <p>Additionally, USA Curling has and will continue to generate additional revenue streams from partners/sponsors.</p>

	USA Curling's other revenue sources contributed to less than half of its total funding in one out of the last four years.	Due Date: December 31, 2024
16	Grievance Procedures	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(14).</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 Curling's Grievance Procedures in the following areas: process to report, administration of the grievance, hearing panel composition, hearing procedures, and other resources.</p>	<p>USA Curling will update the grievance procedures to meet the requirements.</p> <p>Due Date: December 31, 2024</p>
17	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 minor elements missing from USA Curling's Whistleblower and Anti-Retaliation Policy in the following areas: applicability, legal and governance requirements, reporting, investigation and resolution, and resources.</p>	<p>USA Curling will update the Whistleblower and Anti-Retaliation Policy to meet the requirements.</p> <p>Due Date: December 31, 2024</p>
Deficient		
18	Strategic Plan	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: USA Curling has a strategic plan, however, it does not include success measures and is not board-approved. Additionally, progress on the strategic plan is not being monitored.</p>	<p>USA Curling will create a process to ensure the annual strategic plan is Board approved, includes success measures, and monitors progress.</p> <p>Due Date: December 31, 2024</p>

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