

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

USA Golf

May 22, 2024

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) NGB Audit department (Audit) completed an audit of USA Golf. The purpose of the audit was to determine if USA Golf 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 Golf. 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 Golf has met 26 of 39 applicable Standards. Among the areas of concern identified, testing of USA Golf's background check process revealed background checks are not completed for their board of directors or staff. Additionally, testing also showed that USA Golf is not completing, collecting, or reviewing conflicts of interest disclosure forms for any of the applicable individuals of the organization. Finally, USA Golf's athlete representation does not meet the minimum requirements in several areas. Additional details are in the findings below.

NGB Audit Findings

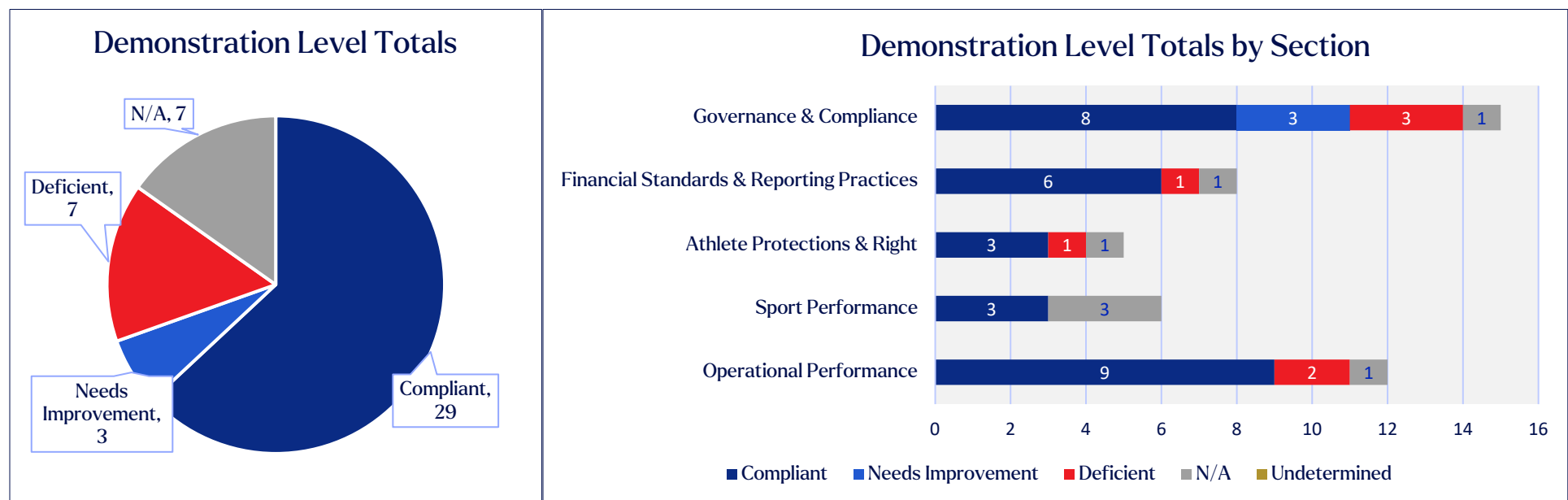
All Standards are evaluated against the 2023 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the version approved in March 2021.

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	N/A		
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 - c	X		
Ombuds' Policy	A.8 a		X	
Total		8	3	3

Needs Improvement		
1	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>FINDING: There are elements missing from USA Golf's Bylaws in the following areas: board responsibilities, election and selection criteria for board members, general board and designated committee requirements.</p>	<p>USA Golf will update the bylaws to meet requirements.</p> <p>Due Date: September 19, 2024</p>
2	Ombuds' Policy	Management Action Plan
	<p>A.8 a: NGB must publish the Ombuds' Policy on its website and communicate the availability of the policy to its athletes as set forth in the Act§220509(b).</p>	<p>USA Golf will communicate the policy to athletes and document the communication of the Ombuds' policy.</p>

	FINDING: While USA Golf published the Ombud's policy on its website, the policy was not communicated to relevant athletes as required.	Due Date: September 19, 2024
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 Golf has not conducted a board self-evaluation in the previous four years.</p>	<p>USA Golf will ensure the board completes the USOPC-required self-evaluation.</p> <p>Due Date: September 19, 2024</p>
Deficient		
4	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 Golf's bylaws do not comply with most USOPC athlete representation requirements.</p>	<p>USA Golf will update the bylaws to meet requirements.</p> <p>Due Date: September 19, 2024</p>
Application	<p>FINDING: Testing identified multiple issues related to athlete representation.</p> <p>First, USA Golf has 33.3% athlete representation on its board of directors, however, the athletes do not meet the definition of 10 year/10 year+ athlete as required by USOPC bylaws.</p> <p>Second, USA Golf did not have any committees formed at the time of the audit, therefore, no testing was available.</p> <p>Third, USA Golf athlete board representatives are not directly elected by eligible 10-year athletes.</p> <p>Last, USA Golf did not provide support that an election was held with eligible athlete voters.</p>	<p>USA Golf will provide a detailed timeline for the appointment of eligible athletes to the board and committees that do not have adequate athlete representation.</p> <p>USA Golf will ensure athlete board representatives are directly elected by eligible 10-year athletes and support from the election is retained.</p> <p>Due Date: September 19, 2024</p>

5	Independent and Affiliate Representation	Management Action Plan
Policy	<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)(12). <p>FINDING: USA Golf's Bylaws do not require any board member to meet the definition of independent perspective.</p>	<p>USA Golf will update the bylaws to include the required definition of independence.</p> <p>Due Date: September 19, 2024</p>
Application	<p>FINDING: There are no seated board members who meet the independent perspective definition.</p>	<p>USA Golf will seat a board member who meets the definition of independent.</p> <p>Due Date: September 19, 2024</p>
6	Conflicts of Interest Policy	Management Action Plan
	<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: USA Golf does not require any applicable individuals of its organization to complete annual conflict of interest disclosure forms.</p> <p>Additionally, USA Golf does not include conflict disclosures in the board meeting minutes.</p>	<p>USA Golf will implement a conflict of interest disclosure process that includes all applicable individuals.</p> <p>USA Golf will include conflict declarations in the board meeting minutes going forward.</p> <p>Due Date: September 19, 2024</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	N/A		
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		6	0	1

Deficient		
7	Financial Policies and Procedures	Management Action Plan
	<p>B.1 c: NGB must develop and implement financial policies and procedures.</p> <p>FINDING: USA Golf does not have financial policies and procedures.</p>	<p>USA Golf created its financial policies and procedures in December 2023 to meet requirements and submitted them to the USOPC on April 25, 2024. This will be reviewed for compliance during the remediation period. The USA Golf financial policies and procedures will be approved by the board and appropriate member of management.</p> <p>Due Date: September 19, 2024</p>

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	N/A		
Total		3	0	1

Deficient		
8	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 and HPMO Athlete Safety Policy ii. Responsible Sport Organization Background Check Policy 	<p>USA Golf updated its athlete safety policy in April 2024 to meet requirements and submitted them to the USOPC on April 25, 2024. This will be reviewed for compliance during the remediation period.</p>

	<p>FINDING: USA Golf does not have a written process to report allegations of prohibited conduct or temporary measures to the USOPC Office of Athlete Safety when required.</p> <p>USA Golf's background check policy is missing most required elements.</p>	
Application	<p>FINDING: USA Golf has not completed background checks on board members or staff.</p>	<p>USA Golf will update the background check process using NCSI, which will include the board of directors and staff.</p> <p>Due Date: September 19, 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		N/A	
Event Sanctioning	D.3 b		N/A	
Paralympic Classification	D.3 c		N/A	
International Federation Standing	D.4 a	X		
Total		3	0	0

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	N/A		
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		9	0	2

Deficient		
9	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(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 Golf's Grievance Policy and Procedures in every required area.</p> <p>While USA Golf's grievance procedures reference a Judicial Committee to execute the procedures, a standing Judicial committee does not exist.</p>	<p>USA Golf will update the grievance procedures to meet USOPC requirements.</p> <p>USA Golf will appoint a standing Judicial committee that will appropriately execute the grievance procedures.</p> <p>Due Date: September 19, 2024</p>
10	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: USA Golf does not have a board-approved strategic plan.</p>	<p>USA Golf will develop a strategic plan that meets the requirements and is approved by the board.</p> <p>Due Date: September 19, 2024</p>

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