

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

USA Football

February 3, 2025

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's Audit department (USOPC Audit) completed an audit of USA Football. The purpose of the audit was to determine if USA Football complies with the requirements of the NGB Compliance Standards (Standards), effective January 1, 2024, and to conduct testing in areas that present an increased risk to athletes, other members, and/or USA Football. 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, Audit concluded that USA Football has met 23 of 34 applicable Standards. While there are some areas that are of increased concern, the USOPC understands that USA Football is working with the USOPC to expand the definitions of 10-year and 10-year + athletes to meet athlete representation requirements. In addition to athlete representation, testing of USA Football's background check process revealed there is not a documented process when reviewing flagged background checks and one instance where an individual that participated at an event did not have a completed background check on file. Additionally, testing showed that USA Football does not currently have a formalized conflict of interest disclosure review process in place. Additional details are in the findings below.

Post Certification Audit Follow-up

USOPC Audit may conduct follow-up reviews on NGB compliance standards that were determined to be not applicable and out of scope during the certification audit if USA Football achieves certification with the USOPC. These follow-ups will ensure USA Football is meeting all NGB compliance standards going forward. Refer to the appendix for a detailed list of standards that may be subject to review.

NGB Compliance Audit Findings

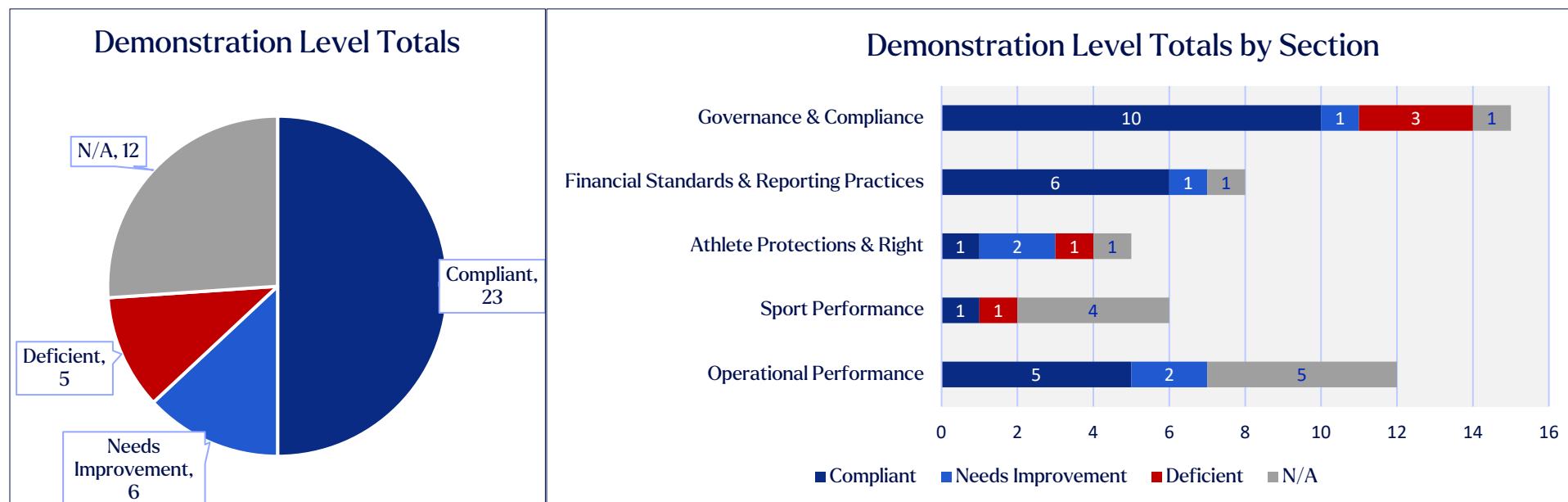
All Standards are evaluated against the 2024 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the effective April 1, 2024.

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	N/A		
Ombuds' Policy	A.8 a	X		
Total		10	1	3

Needs Improvement		
1	Board Development	Management Action Plan
	<p>A.3 b: The NGB board must ensure the following activities are completed:</p> <ul style="list-style-type: none"> i. Formal onboarding for board members and committee members, ii. USOPC training for 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 Football could not provide documentation of a written CEO evaluation.</p>	<p>USA Football will develop a process for conducting written performance evaluations of the CEO annually.</p> <p>Due Date: June 30, 2025</p>

Deficient		
2	Athlete Representation	Management Action Plan
	<p>A.1 a & b:</p> <p>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.</p> <p>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> <p>FINDING: Testing identified multiple issues related to athlete representation.</p> <p>First, While USA Football has 33.3% athlete representation on its board of directors, the athletes do not meet the definition of 10 year/10 year+ athlete as required by USOPC bylaws.</p> <p>Second, USA Football does not have any committees appropriately seated with athlete representatives at the time of the audit, therefore, no testing was available.</p> <p>Third, USA Football athlete board representatives are not directly elected by eligible 10-year athletes.</p>	<p>USA Football is currently working with the Athlete Representation Review Working Group to expand the definition of 10 year and 10 year + athletes as of January 9, 2025. USA Football's proposed definition of 10 year and 10 year + athletes would encompass all athletes currently determined by USA Football as eligible voters and the current athlete representatives on the USA Football board.</p> <p>USA Football will provide a detailed timeline for the appointment of eligible athletes to all committees that do not currently have adequate athlete representation.</p> <p>Due Date: June 30, 2025</p>
3	Athlete Advisory Council	Management Action Plan
	<p>A.2 a: NGB must have an Athletes Advisory Council that meets the minimum standards set forth by the USOPC.</p> <p>FINDING: USA Football has athlete representation on its Athlete Advisory Council; however, the athletes do not meet the definition of 10 year/10 year+ athlete as required by USOPC bylaws.</p> <p>There is no indication that athlete candidates to the USA Football Athlete Advisory Council are submitting disclosures indicating whether they have any disqualifying convictions or periods of ineligibility made prior to the election of athlete representative candidates.</p>	<p>USA Football is currently working with the Athlete Representation Review Working Group to expand the definition of 10 year and 10 year + athletes. USA Football's proposed definition of 10 year and 10 year + athletes would encompass all athletes currently on the USA Football Athlete Advisory Council.</p> <p>USA Football will create a disclosure form used for all Athlete Advisory Council candidates to include disclosures indicating whether they have any disqualifying convictions or other periods of ineligibility to be used going forward.</p> <p>Due Date: March 31, 2025</p>

4	Conflict 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 Football does not have a formal review process that incorporates a documented review of annual conflict of interest disclosure forms and management direction letters addressing disclosed conflicts.</p> <p>USA Football was unable to provide supporting documentation for one of the selected samples.</p> <p>USA Football was unable to demonstrate there is a process in place to adequately address non-responses to annual conflict of interest disclosure form submissions.</p>	<p>USA Football will implement a formal review process as stated in the updated USA Football conflict of interest policy to be put into effect once USA Football is certified with the USOPC. The formal review process will incorporate a documented review of annual conflict of interest disclosure forms, provide management direction letters to address disclosed conflicts and include a process to address non-responses to annual conflict of interest disclosure form submissions.</p> <p>Due Date: August 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	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 - c	X		
Total		6	1	0

Needs Improvement		
5	Financial Reporting to Board	Management Action Plan
	<p>B.1 d: NGB Management must provide financial reports to its board, at least three times per year, and confirmation of discussion must be included in board meeting</p>	<p>USA Football will ensure the board meeting minutes reflect financial updates to the board, at least three times per year.</p>

<p>minutes. NGB must provide financial information and documents as reasonably requested by board members.</p> <p>FINDING: USA Football provides up-to-date financial reports, at a minimum of three times annually, and the financial reports provide a reasonable overview of the current financial position of the NGB.</p> <p>However, only two financial updates to the board are documented in the board of directors' meeting minutes.</p>	<p>Due Date: December 31, 2025</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	N/A		
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		1	2	1

Needs Improvement		
6	Anti-Doping Policies	Management Action Plan
	<p>C.4 a: NGB must ensure compliance with anti-doping policies and standards including, but not limited to, the USOPC's National Anti-Doping Policy and the USADA Protocol.</p> <p>FINDING: USA Football does not have an anti-doping policy for enforcing sanctions issued by any applicable agency.</p>	<p>USA Football will develop and maintain a written policy detailing the process to enforce sanctions issued by any applicable agency.</p> <p>Due Date: April 1, 2025</p>
7	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>USA Football will update all relevant documents to inform all participants they must comply with anti-doping requirements.</p> <p>Due Date: April 1, 2025</p>

	FINDING: USOPC auditor noted that while the athlete agreement includes the required anti-doping language, there is no relevant document informing all participants they must comply with anti-doping requirements.	
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>FINDING: There are several elements missing from USA Football's Background Check Policy in the areas of applicable individuals, the timing of background checks, and the types of flagged offenses.</p> <p>In addition, USA Football 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 Football will update the background check policy to include the missing elements in the areas of applicable individuals, the timing of background check, and the types of flagged offenses.</p> <p>USA Football will create a written process to notify the USOPC Office of Athlete Safety, as required, to be included in a relevant policy.</p> <p>Due Date: May 31, 2025</p>
Application	<p>FINDING: There were multiple issues identified during the background check testing review.</p> <p>During the review, the Audit team noted that the population listing provided contains outdated elements. Specifically, there were three instances where individuals were listed that have not had a role with USA Football since 2022.</p> <p>USOPC Audit noted one individual had a flagged background check which did not have a formal documented review.</p> <p>A review of participants from the 2024 IFAF World Championships identified one individual who did not have a completed background check until after the event.</p>	<p>USA Football will maintain a current list of applicable individuals required to have a current background check on file.</p> <p>USA Football will create and implement a formal review process to document flagged background checks that includes communication to the individual regarding the decision of that review.</p> <p>USA Football will create and implement a review process to ensure all participants sent to USA Football events have a current background check before attending the event.</p> <p>Due Date: June 30, 2025</p>

Sport Performance

NGB Compliance Standards Section D				
Title	Standard	Compliant	Needs Improvement	Deficient
Selection Procedures and Process	D.1 a & b	N/A		
Delegation List Submission	D.2 a	N/A		
High-Performance Plan Submission	D.3 a	N/A		
Event Sanctioning	D.3 b			X
Paralympic Classification	D.3 c	N/A		
International Federation Standing	D.4 a	X		
Total		1	0	1

Deficient

9	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 Football's sanctioning documents are missing four of the seven required elements.</p>	<p>USA Football updated its event sanctioning documents to include the missing requirements. This will be reviewed for compliance during the remediation period.</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	N/A		
Diversity and Inclusion Reporting	E.7 a	N/A		

Equal Pay for Team USA	E.7 b	N/A		
Equal Opportunity Policies and Training	E.7 c	X		
Para Inclusive Sport Programs	E.7 d	N/A		
Strategic Planning	E.8 a		X	
USOPC Policy Compliance	E.9 a	N/A		
Total		5	2	0

Needs Improvement		
10	Insurance Coverage	Management Action Plan
	<p>E.2 a: NGB must have insurance policies that comply with the USOPC's requirements and provide Certificates of Insurance to the USOPC's dedicated third-party vendor.</p> <p>FINDING: USA Football has provided insurance coverage documents to the USOPC; however, the coverage does not meet all the requirements.</p>	<p>USA Football will work with their insurance broker to ensure they have adequate coverage which meets all requirements.</p> <p>Due Date: May 31, 2025</p>
11	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 Football consistently monitors and provides progress updates to the board on its strategic plan, which aligns with USOPC requirements. However, the plan has not been formally approved by the USA Football board of directors.</p>	<p>USA Football will obtain documented board approval of the 2025-2028 quadrennial strategic plan.</p> <p>Due Date: July 31, 2025</p>

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

Appendix: Post Certification Follow Up

USA Football was audited against the 2024 Implementation Guide for NGB Compliance Standards. As detailed above, several of these standards are not applicable pre-certification. Post-certification, USA Football may be subject to follow-up reviews to assess compliance with these previously non-applicable standards, as listed below and detailed in the updated [2025 Implementation Guide for NGB Compliance Standards](#):

- A.6 d: Sport Integrity Policy
- A.7 a: Diversity and Inclusion Reporting
- A.7 c: Equal Pay for Team USA
- A.8 a-d: NGB Annual Reports
- B.2 a: USOPC Funding
- C.1 a-b: US Center for SafeSport Requirements
- C.5 a: Athlete Support Criteria
- D.1 a-c: Selection Procedures
- D.2 a: Delegation List Submission
- D.3 a: High Performance Plan Submission
- D.5 a: Paralympic Classification
- E.5 a-d: USOPC Trademark Protection
- E.7a - Publications