

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit US Squash

February 28, 2025

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) NGB Audit department (Audit) completed an audit of US Squash. The purpose of the audit was to determine if US Squash 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 US Squash. 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 US Squash has met 30 of 42 applicable Standards. There were significant concerns raised during the review, including athlete representation, conflicts of interest, and USOPC athlete safety requirements. Additional details are in the findings below.

NGB Audit Findings

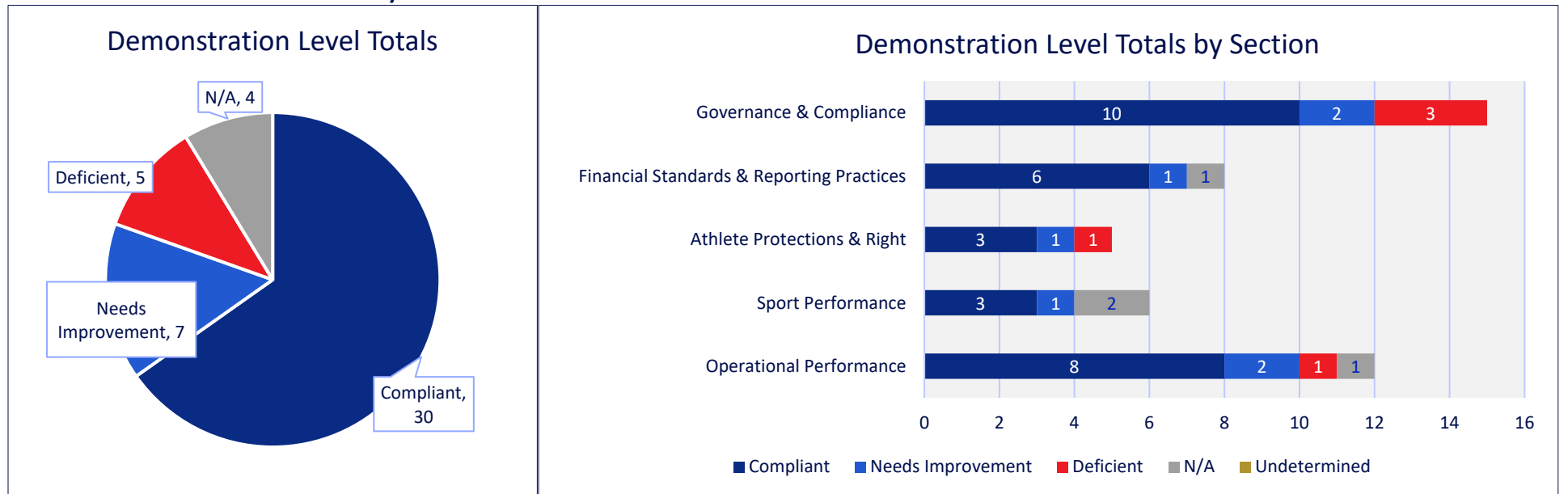
All Standards are evaluated against the 2023 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the version effective April 1, 2024.

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 – c		X	
Ombuds' Policy	A.8 a	X		
Total		10	2	3

Needs Improvement		
1	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: Nine of the 16 current US Squash board members have not completed the USOPC Training in BoardSpan.</p>	<p>US Squash will continue to send board members weekly reminders to complete the USOPC Training in BoardSpan. Additionally, the Board Chair will be enacting an escalation procedure for those members who have not completed the training.</p> <p>Due Date: May 30, 2025</p>
2	NGB Annual Reports	Management Action Plan

	<p>A.7 a & b: NGB must submit annual reports to the USOPC that include the following information as required by §220522(17) of the Act:</p> <p>a. A description of the manner in which the NGB (1) carries out its mission to promote a safe environment in sports that is free from abuse of amateur athletes (including emotional, physical, and sexual abuse), and (2) addresses any sanctions or temporary measures required by the Center;</p> <p>b. A description of any cause of action or complaint filed against the NGB that was pending or settled during the preceding calendar year; and</p> <p>FINDING: US Squash submitted the Athlete Safety Report and the Complaint and Cause of Action Report past the deadline.</p>	<p>US Squash has elevated the CFO to CAO (Chief Administrative Officer) who will take responsibility for all compliance related requirements, including timely reporting. US Squash will submit all reports by the established deadlines.</p> <p>Due Date: May 30, 2025</p>
Deficient		
3	Athlete Representation	Management Action Plan
	<p>A.1 a & b:</p> <p>a. NGB 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. NGB must have at least 33.3% athlete representation on all Designated and Other Committees as required and defined by the USOPC Bylaws, Section 8.5.4 and 8.5.5.</p> <p>FINDING: US Squash's Judicial Committee and eight of nine Other Committees do not meet the 33% athlete representation requirement.</p>	<p>US Squash will work with the Athlete Representation Review Working Group to get an exception for athletes on Other Committees.</p> <p>Due Date: May 30, 2025</p>
4	Athlete Advisory Council	Management Action Plan
	<p>A.2 a: NGB must have an Athletes Advisory Council (AAC) that meets the minimum standards set forth by the USOPC.</p> <p>FINDING: The following issues were identified during a review of US Squash's AAC Requirements:</p> <p>US Squash's Bylaws do not state that both the NGB's Team USA Athletes' Commission primary and alternate representative will automatically be members of the NGB AAC.</p>	<p>US Squash will update the Bylaws to meet the requirements.</p> <p>US Squash will modify the conflicts of interest process for AAC Candidates to include a prompt to disclose whether they have had any disqualifying convictions or periods of eligibility.</p> <p>Finally, US Squash has updated their process to require that all AAC representatives must submit a conflict of interest disclosure form annually.</p> <p>Due Date: May 30, 2025</p>

	<p>Additionally, US Squash does not have athlete candidates submit disclosures indicating whether they have had any disqualifying convictions or periods of ineligibility before the election of athlete representative candidates.</p> <p>Finally, US Squash does not require all AAC representatives to complete a conflict of interest form.</p>	
5	Conflicts 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 US Squash's Conflict of Interest Policy in the following areas: applicability, disclosures, reporting, resolution, and resources.</p>	<p>US Squash will update the conflicts of interest policy to meet requirements.</p> <p>Due Date: May 30, 2025</p>
Application	<p>FINDING: A review of completed conflict of interest forms noted multiple issues:</p> <p>First, US Squash does not require Other Committee members to complete a conflict of interest disclosure form.</p> <p>Second, three individuals did not complete the form until after it was requested by the USOPC.</p> <p>Additionally, US Squash did not conduct a review of the 2024 disclosure forms, and does not include conflict disclosures or recusals in the board meeting minutes.</p>	<p>US Squash will require that Other Committee members complete a conflict of interest form going forward.</p> <p>Additionally, US Squash will ensure that all individuals complete a disclosure form by the due date and that a review is performed timely.</p> <p>Finally, US Squash will implement that disclosures are made at Board and Committee meetings and reflected in the meeting minutes beginning.</p> <p>Due Date: May 30, 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		
6	Financial Policies & Procedures	Management Action Plan
	<p>B.1 c: NGB must develop and implement financial policies and procedures.</p> <p>FINDING: US Squash's Financial Policies and Procedures do not outline a receivables process or contract requirements.</p>	<p>US Squash will update the financial policies and procedures to meet requirements.</p> <p>Due Date: May 30, 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		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		3	1	1

Needs Improvement		
7	Child Protection and US Center for SafeSport	Management Action Plan
	<p>C.1 a: As required by Section 220524(a)(10) of the Act, NGBs must adopt one or more policies that prohibit any individual who is an employee, contractor, or agent of the NGB from assisting a member or former member in obtaining a</p>	<p>US Squash will update the policy to meet requirements and have the updated document(s) approved by the board.</p>

	<p>new job (except for the routine transmission of administrative and personnel files) if the individual knows that that member or former member violated the policies or procedures of the Center related to sexual misconduct or was convicted of a crime involving sexual misconduct with a minor in violation of applicable law or the policies or procedures of the Center..</p> <p>FINDING: US Squash does not have a policy that meets all the requirements of Section 220524(a)(10) of the Act.</p>	<p>Due Date: May 30, 2025</p>
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 Athlete Safety Policy ii. Responsible Sport Organization Background Check Policy <p>FINDING: US Squash's background check policy does not meet the requirements.</p>	<p>US Squash will update the background check policy to meet requirements.</p> <p>Due Date: May 30, 2025</p>
Application	<p>FINDING: Additionally, there were multiple issues identified during background check testing:</p> <p>First, there were several required individuals without current background checks.</p> <p>Second, multiple background checks were ordered after support was requested by Audit, none of who have had a background check previously.</p> <p>Finally, none of the individuals who attended the most recent event in September 2024 had current background checks.</p>	<p>After clarifying that both Directors and Athletes must have background checks, US Squash conducted these immediately. These background checks and all required categories are now part of the monthly review process to ensure the staff member responsible for tracking and implementing the background check process is current.</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		X	
Paralympic Classification	D.3 c	N/A		
International Federation Standing	D.4 a	X		
Total		3	1	0

Needs Improvement		
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: US Squash's sanctioning documents are missing the following two required elements:</p> <p>Due regard has been given to international amateur athletic requirements specifically applicable to the competition.</p> <p>Proper safety precautions have been taken to protect the personal welfare of the athletes and spectators at the competition.</p>	<p>US Squash will update the sanctioning documents to meet requirements.</p> <p>Due Date: May 30, 2025</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		
Equal Pay for Team USA	E.7 b	X		
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	X		
Total		8	2	1

Needs Improvement				
10	Grievance Procedure		Management Action Plan	
Policy	<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 Squash’s Grievance Procedures in the following areas: process to report, administration of the grievance, hearing panel composition, hearing procedures, and other resources.</p>		<p>US Squash will update the grievance procedure to meet requirements.</p> <p>Due Date: May 30, 2025</p>	
11	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 elements missing from USA Squash’s Whistleblower and Anti-Retaliation Policy in the following areas: applicability, legal and governance requirements, reporting, investigation and resolution, and resources.</p>		<p>US Squash will update the whistleblower policy to meet requirements.</p> <p>Due Date: May 30, 2025</p>	
Deficient				
12	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: US Squash has a board- approved strategic plan, however, progress on the plan is not being monitored.</p>		<p>US Squash will establish a process for board updates on the progress against the strategic plan.</p> <p>Due Date: May 30, 2025</p>	

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