

USOPC NGB AUDIT

USA TRACK & FIELD

ADDENDUM REPORT

April 20, 2023

EXECUTIVE SUMMARY

Background, Scope, and Objectives¹

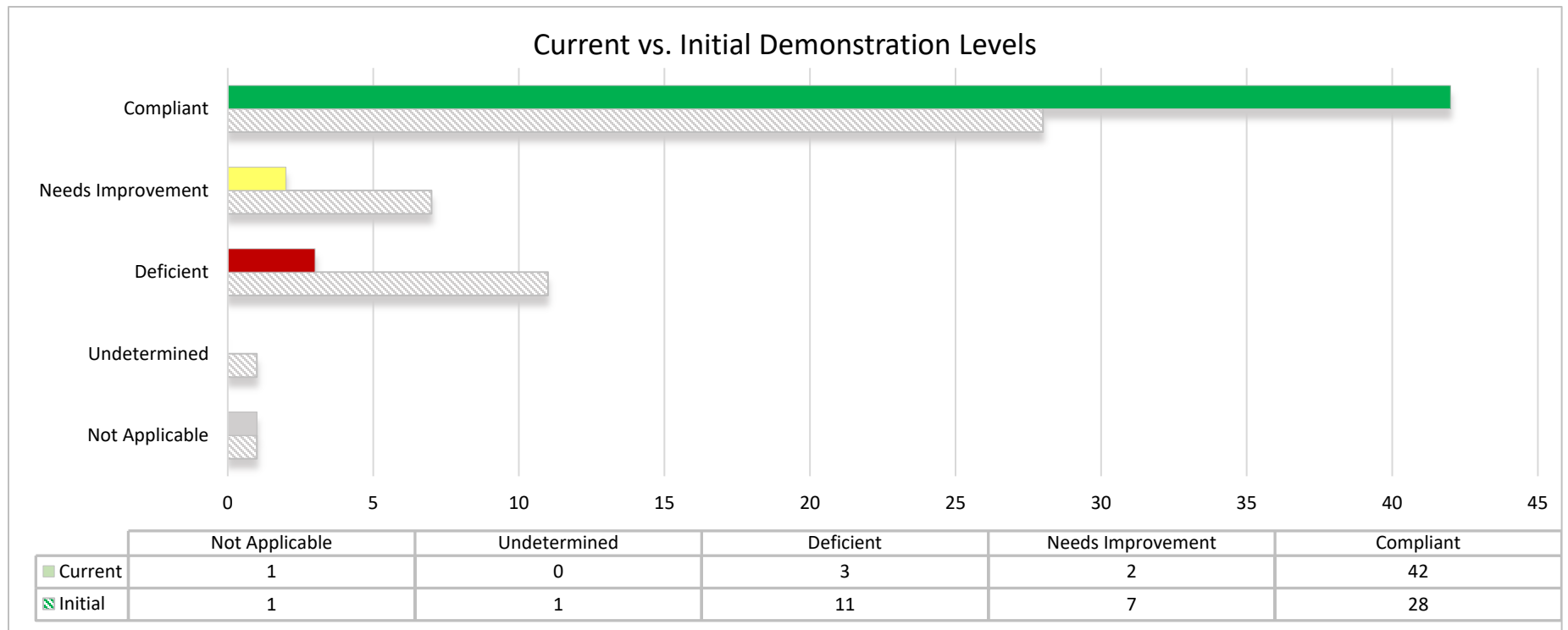
The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of USA Track & Field (USATF) on May 20, 2022. Following the audit, NGBs have 120 days, unless otherwise specified, to provide evidence of remediation to Audit. Based on the evidence provided, Audit has assigned a Follow-up Demonstration Level² of Compliant, Needs Improvement, or Deficient. Details are provided in the findings below.

Follow-up Summary

Based on the evidence of remediation provided, USATF has remediated 13 findings. USATF made significant progress, including the remediation of all findings with an initial determination of Needs Improvement. The remaining findings are primarily due to additional time needed for Audit to fully evaluate the effectiveness and sustainability of the updates. As of April 14, 2023, USATF is 89% compliant with applicable standards. Additional details are outlined below.

DEMONSTRATION LEVEL COMPARISON

The below chart presents the updated distribution of compliance demonstration levels². For further details not provided in this addendum report, please refer to the Audit report posted on TeamUSA.org.



¹For additional information on the background, scope, and objectives, please see the initial audit report.

²See Appendix A

NGB AUDIT FINDINGS - FOLLOW-UP STATUS

All Standards are evaluated against the 2022 Implementation Guide for Audit Standards. Bylaws references are based on the USOPC Bylaws approved in March 2021.

GOVERNANCE AND COMPLIANCE

Subsequent Updates

In the report issued in May 2022, one Standard was pending a determination status, updates are as follows:

NGB Annual Reporting (Standard A.7 a – c)

This new 2022 requirement had a due date that occurred after the completion of the audit. USATF submitted all required reports and is compliant with the standard.

Needs Improvement		
1	Athlete Advisory Council – A.2 a	Management Action Plan
	<p>FINDING: USATF does not require all AAC representatives to complete a conflict of interest form or submit any other disclosures prior to their selection.</p>	<p>USATF will have all current AAC executive committee and AAC event leaders complete the current conflict of interest form. The current AAC committee athletes were selected prior to the inclusion of this requirement. New protocols will be put in place with governance and AAC operating regulations to ensure athletes have completed a conflict of interest form prior to their selection to the AAC. The conflict of interest form along with these requirements will also be published on our website and governance manual.</p> <p>Due Date: August 15, 2022</p>
Follow-up Level: Compliant		
	<p>USATF updated its Governance Handbook to require all AAC members to comply with its Code of Ethics and Conflict of Interest policy. Additionally, other disclosures are now submitted prior to selection.</p>	
2	Ombud’s Policy – A.8 a	Management Action Plan
	<p>FINDING: USATF published the Ombud's policy on its website but did not communicate its availability to all athletes.</p> <p>Additionally, no anti-retaliation statement was included or referenced in the Ombuds’ policy posted on USATF's website.</p>	<p>The Ombud’s policy will be updated on the USATF website to include USATF’s anti-retaliation statement. USATF will ensure communication about the Ombud’s policy is sent to all athletes at least once per year.</p> <p>Due Date: August 15, 2022</p>
Follow-up Level: Compliant		

	USATF updated the Ombuds' Policy posted on the website to include an anti-retaliation statement and notified all elite athletes of the policy via e-mail.	
Deficient		
3	Athlete Representation – A.1 a & b	Management Action Plan
	<p>FINDING: USATF has several findings related to Athlete Representation:</p> <p>USATF's 2022 Governance Handbook (bylaws) are not compliant with the USOPC's requirements in the following areas:</p> <p>First, the bylaws do not state that at least 50% of board athlete representatives must have competed in a delegation event and they do not require that 20% of the total board membership be composed of 10-year athletes.</p> <p>Second, six of the seven athlete representatives on the board, and one non-voting alternative on the board, are not directly elected by 10-year athletes.</p> <p>Third, all athlete representatives serving on board-designated committees are approved by the AAC chair, not the full athlete council.</p> <p>Fourth, the membership requirements for designated committees are not consistent with the USOPCs requirements.</p> <p>Fifth, the bylaws grant the AAC the authority to delegate the responsibility of approving athlete representatives to the AAC chair. This cannot be delegated.</p> <p>Sixth, athlete representatives on the ethics committee are not approved by the AAC.</p> <p>Seventh, four designated committees do not explicitly require 50% of their athlete representatives to be composed of 10-year athletes and have the remaining be composed of 10-year or 10-year + athletes.</p> <p>A review of the current athlete representation found the following:</p> <p>Five designated committees do not meet the 33.3% athlete representation requirement.</p>	<p>USATF will update the 2022 Governance Handbook to be consistent with athlete representation requirements.</p> <p>Further, USATF will ensure all committees meet the 33.3% athlete representation requirement and all seated athletes meet the eligibility and composition requirements.</p> <p>Lastly, USATF will work with the AAC to amend their operating procedures to ensure compliance with the new USOPC requirements.</p> <p>Due Date: August 15, 2022</p>

	<p>Of the seated athletes, the board and four designated committees do not have the required percentage of 10-year athletes.</p> <p>Four of the eight athlete representatives on the Women's Track and Field committee are not 10-year or 10-year + athletes.</p> <p>An athlete representative serving on the board and two athletes serving on designated committees do not meet the USOPC's definition of a 10-year or 10-year + athlete.</p> <p>Lastly, the USATF AAC Operating regulations have not been updated for compliance with the current requirements and are not consistent with USATF's bylaws.</p>	
Follow-up Level: Deficient		
<p>USATF updated the Governance Handbook to include the missing elements.</p> <p>However, Audit was unable to verify that current athlete representation meets requirements because USATF is currently reconstituting several committees; once the committees are fully seated, Audit will review for compliance.</p>		
4	Bylaws – A.3 a	Management Action Plan
	<p>FINDING: There are elements missing from USATF's Bylaws in the following areas: conflict of interest requirements, board responsibilities, board member requirements, and designated committee requirements.</p>	<p>USATF will update the bylaws to include the required elements.</p> <p>Due Date: August 15, 2022</p>
Follow-up Level: Needs Improvement		
<p>USATF has made updates to the Governance Handbook, however, three required elements are still missing.</p>		
5	Board Development – A.3 b	Management Action Plan
	<p>FINDING: USATF did not conduct onboarding for new committee members.</p>	<p>USATF will provide operating procedures to all new committee members.</p> <p>Due Date: August 15, 2022</p>
Follow-up Level: Compliant		
<p>USATF has created an appropriate onboarding packet for all new committee members and requires new members to attest that they received the materials.</p>		
6	Code of Conduct – A.5 a	Management Action Plan

	<p>FINDING: There are elements missing from USATF’s code of conduct in the following areas: applicability, organizational expectations, reporting, resolution, policy owner, and resources.</p> <p>Additionally, USATF has multiple Codes of Ethics on their website that are not consistent.</p>	<p>USATF will update the code of conduct to include the required elements.</p> <p>Additionally, the current Code of Ethics will be posted on the website, and references and documents which are no longer relevant will be removed.</p> <p>Due Date: August 15, 2022</p>
<p>Follow-up Level: Compliant</p>		
<p>USATF updated the code of conduct to meet the requirements and posted the updated policy to the website.</p>		
7	Conflicts of Interest Policy – A.6 b	Management Action Plan
	<p>FINDING: USATF's conflicts of interest policy is missing elements in every required area.</p> <p>Of the conflict disclosure forms tested, two individuals did not disclose their potential conflicts; one did not disclose their family's affiliation with a state USATF organization, and one did not disclose their position as a coach and athletic director in the track and field industry.</p> <p>While USATF requires all designated committee members to complete annual disclosure forms, all other committee members are not. In addition, USATF did not provide direction on the management of disclosed conflicts.</p> <p>Lastly, documented review of completed conflict of interest disclosure forms was not provided.</p>	<p>USATF will update the conflict of interest policy to include the required elements.</p> <p>USATF also identified one of the undisclosed conflicts and will provide the information on both undisclosed conflicts to the Ethics Committee for review and resolution.</p> <p>USATF will require all committee members to complete annual conflict of interest disclosure forms and will provide direction on the management of disclosed conflicts.</p> <p>USATF will provide documentation of the review process for completed disclosure forms.</p> <p>Due Date: August 15, 2022</p>
<p>Follow-up Level: Deficient</p>		
<p>USATF updated the conflict of interest policy to include the required elements and posted the updated policy to the website. However, Audit has been unable to evaluate if updates to the process have been made, as USATF is in the process of obtaining annual conflict disclosure forms. In addition, during the follow-up period, information regarding significant board member conflicts was made public, further emphasizing the need to improve the conflict of interest process, and appropriately manage actual and perceived conflicts of interests.</p>		
8	Gifts and Entertainment Policy – A.6 c	Management Action Plan
	<p>FINDING: There are elements missing from USATF's Gifts and Entertainment Policies in the following areas: applicability, organizational expectations, disclosures, and policy owner.</p>	<p>USATF will update the gifts and entertainment policy to include the required elements.</p> <p>Due Date: August 15, 2022</p>

Follow-up Level: Compliant	
USATF updated the gifts and entertainment policy to include the required elements and posted the updated policy to the website.	

FINANCIAL STANDARDS AND REPORTING PRACTICES

Needs Improvement		
9	Financial Policies & Procedures – B.1 b	Management Action Plan
	<p>FINDING: USATF's financial policies and procedures include most of the required elements, however, minor improvements are needed to become fully compliant in the following areas: expense advances and reimbursements, a definition of cash that includes peer-to-peer payment services, payroll procedures, and the budgetary process. There are also links and references to other supplemental documents that no longer exist.</p> <p>The credit card process documented in the financial policies and procedures does not require written approvals for credit card purchases.</p> <p>Additionally, the financial policies and procedures do not outline the approval authority for different spending thresholds.</p> <p>Finally, there is no documentation showing the financial policy is approved by the board or that the financial procedures are approved by an appropriate member of senior management.</p>	<p>USATF will review the requirements as they relate to the mentioned sections requiring minor improvements and will update the financial policies and procedures to comply. USATF will remove and/or replace links and references to supplemental documents that no longer exist. USATF will also consider the credit card process and document the approval hierarchy for purchases. Finally, USATF will document that financial policies and procedures are appropriately approved.</p> <p>Due Date: August 15, 2022</p>
Follow-up Level: Compliant		
USATF updated the financial policies and procedures to include the missing elements and obtained the appropriate approval.		
Deficient		
10	NGB Provided Documents – B.3 a	Management Action Plan
	<p>FINDING: USATF was unable to provide the completed audited financials within the required timeline.</p> <p>Additionally, USATF did not provide the completed IRS Form 990 by the IRS deadline.</p>	<p>The 2021 audited financial statements and auditor letters are scheduled to be available on or before August 31, 2022, and the IRS 990, extensions, and related returns are scheduled to be available on or before the extended due date of November 15, 2022.</p> <p>Due Date: November 15, 2022</p>
Follow-up Level: Compliant		

USATF provided its audited financial statements, applicable auditor letters, and IRS Form 990 prior to the deadline.
--

ATHLETE PROTECTION AND RIGHTS

Needs Improvement		
11	USOPC Athlete Safety Requirements – C.3 a	Management Action Plan
	<p>FINDING: USATF's Athlete Safety Policy needs minor improvements to fully comply with this standard. The athlete safety policy is also missing the requirement to notify the USOPC's Office of Athlete Safety of any potential allegations or temporary measures affecting athletes.</p> <p>Additionally, during a review of individuals required to complete a background screen, Audit identified one active board member who had an expired background check.</p>	<p>USATF will update its athlete safety policies to include missing requirements and clarify the notification process to the USOPC Office of Athlete Safety for any potential allegations or temporary measures affecting athletes in the manner required by the USOPC.</p> <p>Additionally, USATF will develop and implement escalation procedures to ensure background checks are completed timely.</p> <p>Due Date: August 15, 2022</p>
Follow-up Level: Compliant		
USATF updated its athlete safety policies to meet requirements. Additionally, all board members tested had current background checks.		
12	Athlete Agreements – C.5 a	Management Action Plan
	<p>FINDING: USATF's Athlete Agreements do not list criteria to obtain basic services, additional services, and commitments that USATF provides to athletes.</p>	<p>USATF will update its athlete agreements to reference criteria to obtain basic services, additional services, and commitments that are provided to athletes.</p> <p>Due Date: August 15, 2022</p>
Follow-up Level: Compliant		
USATF updated the athlete agreements to include the required information.		
Deficient		
13	Anti-Doping Policy Language – C.4 b	Management Action Plan
	<p>FINDING: USATF's Bylaws do not have the minimum required anti-doping language for NGBs with individual members.</p> <p>In addition, the membership agreement and anti-doping policies do not contain all the required anti-doping language.</p>	<p>While USATF has an anti-doping policy, relevant documents will be updated to include the specific language noted by the USOPC.</p> <p>Due Date: August 15, 2022</p>
Follow-up Level: Compliant		

USATF updated their bylaws, website, membership agreement, and applicable policies to include the required anti-doping language.
--

SPORT PERFORMANCE

Deficient		
14	Delegation List Submission – D.2 a	Management Action Plan
	<p>FINDING: USATF’s initial list consisted of close to 3,500 names, and there were unforeseen complications due to the pandemic. However, the following issues were identified related to USATF’s Delegation List submissions:</p> <p>USATF submitted the athlete-dependent coaches list to the USOPC four days after the extended deadline granted by the USOPC.</p> <p>USATF did not follow the Tokyo 2020 qualification system and submitted an incorrect Sport Entry for one event.</p> <p>A total of 22 names were added to the long list up to three months after the Tokyo 2020 Organizing Committee deadline of April 9.</p>	<p>USATF disagrees citing extenuating circumstances for missing the deadlines. USATF worked closely with the USOPC’s Sport Performance Team to manage how and when its long list would be submitted. However, USATF will work with USOPC Sport Performance and Games Operations to develop an action plan to ensure the timely and accurate submission of the delegation list for the 2023 Pan American Games and 2024 Olympic Games.</p> <p>Due Date: September 30, 2022</p>
Follow-up Level: Deficient		
USATF is currently working with USOPC Sport Performance and Games Operations departments to remediate this finding.		

OPERATIONAL PERFORMANCE

Needs Improvement		
15	Grievance Procedure – E.4 a & b	Management Action Plan
	<p>FINDING: There are elements missing from USATF's grievance procedures, including types of grievances, manner of filing the complaint, hearing panel composition, hearing process, and other resources.</p>	<p>USATF will update the grievance procedures to include the required elements.</p> <p>Due Date: August 15, 2022</p>
Follow-up Level: Compliant		
USATF updated the grievance procedures to include the missing requirements.		
16	Equal Opportunity – E.7 c	Management Action Plan

	FINDING: While USATF provides an equal opportunity to participate as required, they did not provide evidence that anti-discrimination training was provided to staff.	USATF will ensure all employees are trained on this topic on an annual basis. Due Date: August 15, 2022
Follow-up Level: Compliant		
USATF provided anti-discrimination training to staff.		
Deficient		
17	Managerial and Board Capability – E.1 a	Management Action Plan
	FINDING: As detailed in the Ad Hoc Review below, there are significant concerns.	See the Ad Hoc Review section below for details.
Follow-up Level: Needs Improvement		
USATF made significant progress, however, additional time is needed to assess the sustainability of the updates. See the Ad Hoc status updates below for details.		
18	Whistleblower and Anti-Retaliation Policy – E.5 a	Management Action Plan
	FINDING: There are elements missing from USATF's Whistleblower and Anti-Retaliation Policy related to applicability, expectations, reporting, and enforcement.	USATF will update the whistleblower and anti-retaliation policy to include the required elements. Due Date: August 15, 2022
Follow-up Level: Compliant		
USATF updated the whistleblower and anti-retaliation policy to include the requirements.		

AD HOC REVIEW

Through several avenues and USOPC departments, the USOPC recognized the need to perform additional review for areas that are not included in the standardized audit process. The results of this review resulted in the below findings. USATF remediated three of these findings and the remaining are open due to additional time needed for Audit to fully evaluate the effectiveness and sustainability of the updates.

19	Eligibility Requirements	Minimum Required Action
	Currently, it is unclear if screening requirements are conducted before or after the election for several board positions. In these cases, the elected individual could fail a background check, have significant conflicts, and/or not meet other eligibility	The bylaws need to be updated to clearly indicate eligibility requirements are verified prior to election. Due Date: August 15, 2022

	requirements. These situations are more effectively and professionally addressed in advance of an election.	
	Follow-up Status: Remediated	
	USATF updated the bylaws to include the required language. The updated bylaws have been approved and posted on the website.	
20	Law & Legislation Committee Term Limits	Minimum Required Action
	There are currently several members on the Law & Legislation Committee who have been seated in a variety of roles in excess of 15 years. The lack of appropriate turnover hinders effective governance and diversity. The term limits for the Law & Legislation Committee were not approved at the Annual Meeting. Therefore, any temporary amendments made by the board will continue to revert to bylaws that do not include term limits for the Law & Legislation Committee which violates the USOPC compliance standards.	Term limits for the Law & Legislation Committee need to be established and the amendment needs to be ratified at the Annual Meeting. Additionally, the board needs to determine the appropriate approach for the current members of the committee who will exceed the term limit once it is established. Due Date: August 15, 2022
	Follow-up Status: Remediated	
	USATF updated the bylaws to include the required language and, subsequent to a board-developed and approved strategy, removed all of the members of the Law & Legislation Committee who exceeded the newly established term limits.	
21	Board Oversight of Law & Legislation Committee	Minimum Required Action
	The board does not exercise appropriate authority over the Law & Legislation Committee. According to Article 11-A-3 of USATF's Bylaws, the board is required to "recommend, approve, and oversee all USATF committee programs". While the board made temporary amendments to the USATF Bylaws to require board approval for all bylaw amendment proposals, the Law & Legislation Committee did not adhere to this requirement with no consequence from the board. Additionally, these temporary amendments were not ratified at the Annual Meeting.	The board must recommend, approve, and oversee the Law & Legislation Committee, including enforcing adherence to approval requirements for bylaw changes. Due Date: August 15, 2022
	Follow-up Status: Partially Remediated	
	USATF made the required updates to give the board appropriate authority. However, more time is required to ensure the changes continue to be followed in practice.	
22	Board Approval of Bylaw Amendment Proposals	Minimum Required Action
	While the board amended bylaws provided for at least 24-hour notice of proposed bylaw changes, this is not sufficient for the board to review and reach a decision, fulfilling its responsibilities under Article 11-A-3. Additionally, there is no requirement to provide the board with proposed amendments prior to the submission to the delegates, given the board amendment was not ratified.	The Law & Legislation Committee must provide the proposed amendments to the board sufficiently in advance of submission to the delegates. Due Date: August 15, 2022
	Follow-up Status: Partially Remediated	

	USATF made the required changes to the bylaws. Audit will perform an additional review in 2023 to ensure the updates are sustainable and followed by the Law & Legislation Committee.	
23	Bylaw Amendment Proposals and Legal and Compliance Adherence	Minimum Required Action
	There is no requirement that amendment proposals consider compliance with legal or USOPC compliance standards. This could result in the delegates approving amendments that are inconsistent with legal or compliance requirements.	The board needs to consider if legal and compliance requirements should be assessed throughout the bylaw amendment process. The process should be outlined in the submission requirements or duties of the Law & Legislation Committee. Due Date: August 15, 2022
	Follow-up Status: Remediated	
	USATF updated the bylaws to include the requirements and published a ratified version on the website.	

Additional updates on findings that have not been remediated will be provided in the NGB Certification Report.

We would like to thank the USATF staff for their cooperation throughout the audit process.

APPENDIX A – DEMONSTRATION LEVEL DEFINITIONS

Compliant	The NGB, through its written policies and procedures, as well as 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, as well as 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.