

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

U.S. Association of Blind Athletes

April 3, 2025

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) USOPC Audit department (Audit) completed an audit of U.S. Association of Blind Athletes (USABA). The purpose of the audit was to determine if USABA 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 USABA. 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 U.S. Association of Blind Athletes (USABA) has met 42 of 46 applicable standards, demonstrating appropriate governance and compliance. Notably, USABA maintains well-structured policies and upholds appropriate athlete representation on its board and designated committees, reinforcing its commitment to athlete engagement and inclusion. However, there is one area of concern. Specifically, the audit's review of USABA's financial stability indicates a need to improve the organization's liquidity and solvency. Additional details are outlined in the findings below.

NGB Compliance Audit Findings

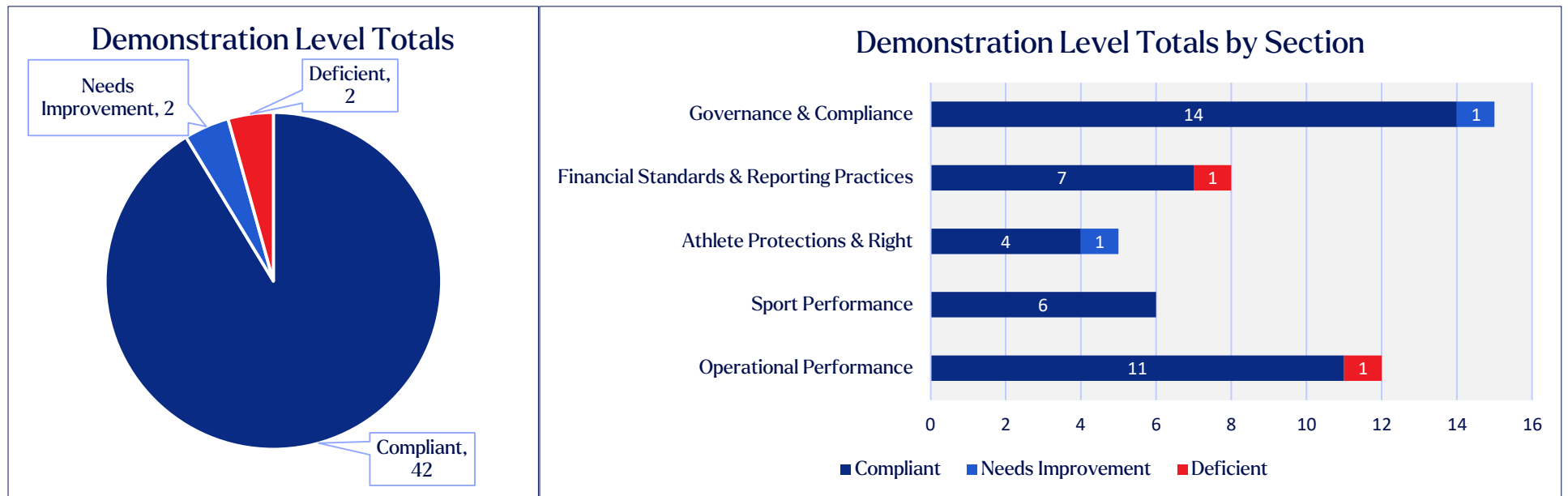
All Standards are evaluated against the 2024 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the effective April 1, 2024.

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	X		
Ombuds' Policy	A.8 a	X		
Total		14	1	0

Needs Improvement		
1	Conflict of Interest	Management Action Plan
	<p>A.6a: 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: U.S. Association of Blind Athletes is mostly following their conflict of interest policy in practice, including annual conflicts disclosure, review, and management. However, there were two instances of U.S. Association of Blind Athletes not following their conflict of interest policy regarding the selection committee: one committee member did not submit an annual conflict of interest disclosure form and one individual did not include a potential conflict of interest in their annual conflict of interest disclosure form. This finding did not impact team selections for the 2024 Paris Paralympic Goalball Team.</p>	<p>U.S. Association of Blind Athletes management and the Ethics & Judicial Committee Chair will be provided additional training on the conflict-of-interest disclosure forms and policy with specific emphasis on the requirements to submit the annual conflict of interest form and the criteria to disclose potential conflicts of interest.</p> <p>Due Date: August 1, 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		7	0	1

Deficient		
2	Financial Stability	Management Action Plan
	<p>B.1a: NGB must demonstrate financial stability based on its four most recent audited financial statements.</p> <p>FINDING: While U.S. Association of Blind Athletes has a positive net asset balance for the year ending 12/31/23, USABA's net asset balance has decreased on average approximately -14.84% per year for the past four years.</p> <p>Audit employed the following financial ratios to assess the stability of U.S. Association of Blind Athletes: Working Capital Ratio, Debt to Equity Ratio, and Solvency Ratio. The results from all three ratios suggest that U.S. Association of Blind Athletes is trending toward illiquidity and potential insolvency.</p>	<p>U.S. Association of Blind Athletes provided their 2025 breakeven budget, revenue diversification plan, and revenue pipeline.</p> <p>U.S. Association of Blind Athletes anticipates positive net assets in their 2024 audited financial statements and will provide these to USOPC Audit to substantiate improvement in their financial stability.</p> <p>Due Date: August 15, 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		4	1	0

Needs Improvement		
3	USOPC Athlete Safety Requirements	Management Action Plan
	<p>C.3a: 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: During the background check testing review, Audit identified one instance where evidence for a background check completed by another organization was not obtained.</p>	<p>U.S. Association of Blind Athletes will update its procedures to ensure support for background checks completed by other organizations is retained.</p> <p>Due Date: August 1, 2025</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		6	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
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	X		
Strategic Planning	E.8 a	X		
USOPC Policy Compliance	E.9 a	X		
Total		11	0	1

Deficient		
4	Diversity and Inclusion Reporting	Management Action Plan
	<p>E.7a: NGB must provide diversity data and a diversity plan to the USOPC, as required by the USOPC's Diversity, Inclusion, & Talent Acquisition Department. If necessary, NGB will require the same reporting from its member organizations to the NGB, which shall then be conveyed to the USOPC as appropriate.</p> <p>FINDING: U.S. Association of Blind Athletes did not provide its 2023 diversity scorecard to the USOPC by the required deadline.</p>	<p>U.S. Association of Blind Athletes provided its 2023 diversity scorecard to the USOPC in December 2024.</p> <p>USOPC Audit confirmed that U.S. Association of Blind Athletes submitted their 2024 diversity scorecard by the established deadline.</p> <p>This audit finding has been remediated.</p>

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