



**USOPC
NGB AUDIT**

UNITED STATES ROWING ASSOCIATION

ADDENDUM REPORT

December 20, 2023

EXECUTIVE SUMMARY

Background, Scope, and Objectives¹

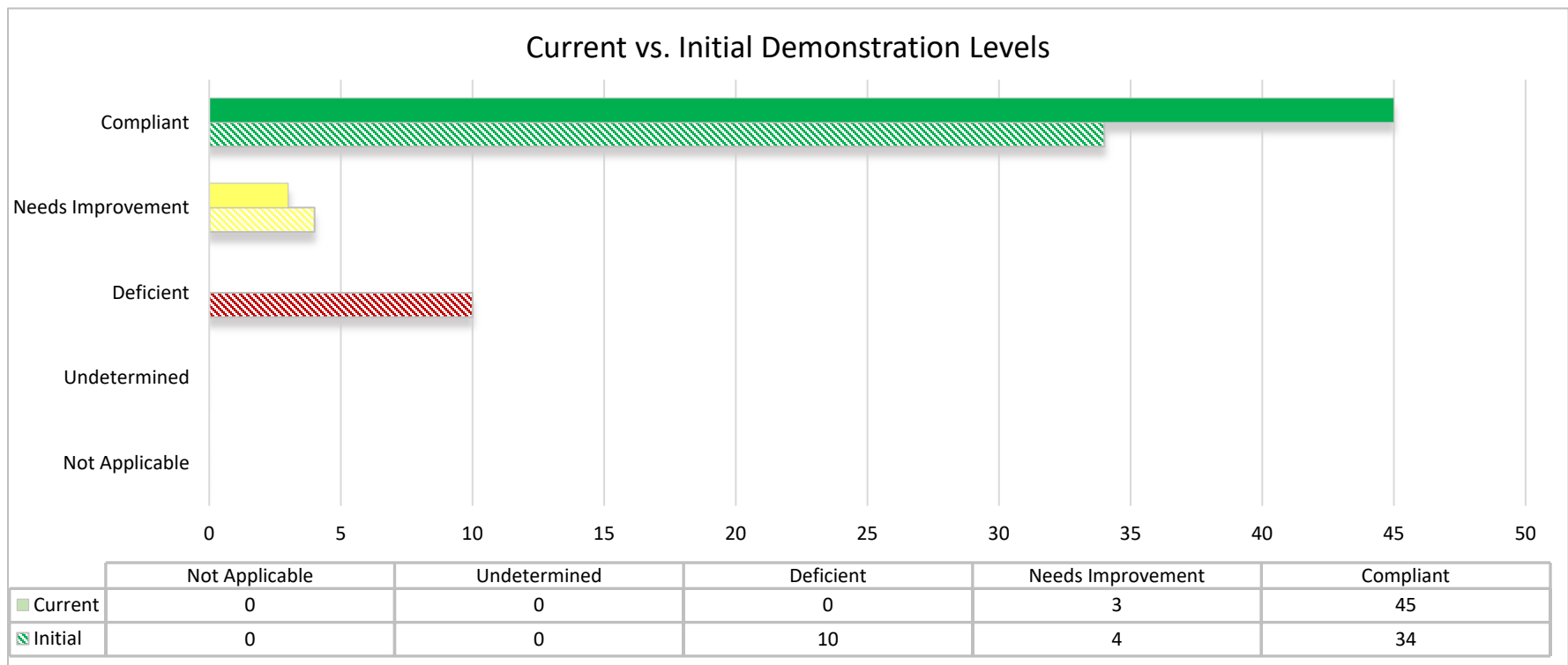
The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of United States Rowing Association (USRowing) on March 27, 2023. Following the audit, NGBs have 120 days, unless otherwise specified, to provide evidence of remediation to Audit. Based on the evidence 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, USRowing has remediated 11 findings. As of December 20, 2023, USRowing is 94% 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

| Needs Improvement | | |
|---|---|---|
| 1 | Athlete Representation – A.1 a & b | Management Action Plan |
| | <p>FINDING: While USRowing's athlete representation meets the criteria in practice, the bylaws are missing multiple composition and eligibility requirements of athlete representatives.</p> | <p>USRowing will update the composition and eligibility requirements alongside all other changes to Bylaws and other governing documents.</p> <p>Due Date: July 31, 2023</p> |
| Follow-up Level: Compliant | | |
| USRowing updated the bylaws to include the missing composition and eligibility requirements for athlete representation. | | |
| 2 | Code of Conduct – A.5 a | Management Action Plan |
| | <p>FINDING: There are elements missing from USRowing's Code of Conduct in the areas of organizational expectations, reporting, and resources.</p> | <p>USRowing will update the Code of Conduct or relevant documents to include the missing elements.</p> <p>Due Date: July 31, 2023</p> |
| Follow-up Level: Compliant | | |
| USRowing updated the code of conduct to meet requirements. | | |
| Deficient | | |
| 3 | Independent and Affiliate Representation – A.1 c | Management Action Plan |
| | <p>FINDING: USRowing's bylaws do not provide for at least one available board position for affiliated member(s).</p> <p>Additionally, USRowing's Bylaws do not include the USOPC required language for an independent perspective.</p> | <p>USRowing will update the bylaws to include a provision for affiliated member(s) and to include the required language for an independent perspective.</p> <p>Due Date: July 31, 2023</p> |
| Follow-up Level: Compliant | | |
| USRowing updated the bylaws to include a provision for at least one affiliate board seat and to meet the requirements for an independent perspective. | | |
| 4 | Bylaws – A.3 a | Management Action Plan |

| | | |
|---|---|--|
| | <p>FINDING: There are elements missing from USRowing's Bylaws in the following areas: conflicts of interest requirements, board responsibilities, and board and designated committee requirements.</p> | <p>USRowing will update the bylaws to include the missing elements.</p> <p>Due Date: July 31, 2023</p> |
| | <p>Follow-up Level: Compliant</p> | |
| | <p>USRowing updated the bylaws to meet the requirements.</p> | |
| 5 | <p>Conflict of Interest Policy – A.6 b</p> | <p>Management Action Plan</p> |
| | <p>FINDING: There are substantial elements missing from all areas of USRowing's Conflict of Interest Policy and while the policy is posted on the website, it is not clearly labeled or reasonably located.</p> <p>Additionally, USRowing does not have a documented process to review the annual conflict of interest disclosure forms. Testing identified that several forms were not fully completed or submitted timely. Further, there is no process to provide management direction letters when significant conflicts are identified.</p> <p>Lastly, board minutes did not include conflict declarations or recusals.</p> | <p>USRowing will update the Conflict of Interest policy to include the missing elements and post the clearly labeled policy on the website in a reasonable location. In addition, USRowing is working on a detailed approach to resolve the issues identified with the disclosure process and board minutes.</p> <p>Due Date: July 31, 2023</p> |
| | <p>Follow-up Level: Needs Improvement</p> | |
| | <p>USRowing updated the conflicts of interest policy to meet requirements and the policy is clearly labeled and reasonably located on the website.</p> <p>While USRowing updated policies and processes to ensure forms are fully completed by all required individuals, properly reviewed, and that individuals are provided with management direction, additional time is needed to implement the changes. NGB Audit will validate that the updated process is effective in early 2024.</p> <p>Lastly, the board minutes include conflict declarations or recusals as necessary.</p> | |
| 6 | <p>Gifts and Entertainment Policy – A.6 c</p> | <p>Management Action Plan</p> |
| | <p>FINDING: USRowing has a Gifts and Entertainment Policy, however, most of the required elements are missing.</p> | <p>USRowing will update the gifts and entertainment policy to include the missing elements.</p> <p>Due Date: July 31, 2023</p> |
| | <p>Follow-up Level: Compliant</p> | |
| | <p>USRowing updated the gifts and entertainment policy to meet requirements.</p> | |

FINANCIAL STANDARDS AND REPORTING PRACTICES

| Needs Improvement | | |
|--|--|---|
| 7 | Financial Policies and Procedures – B.1 b | Management Action Plan |
| | <p>FINDING: USRowing's financial policies and procedures require minor improvements in the areas of financial reporting, cash management, contract requirements, and budgetary processes.</p> <p>Additionally, there is no documentation that the financial policies and procedures are board-approved.</p> | <p>USRowing is working with outside consultants to review accounting practices and will revise the Accounting Policies Manual for USRowing in 2023. The revision will include the required improvements.</p> <p>Due Date: September 30, 2023</p> |
| Follow-up Level: Needs improvement | | |
| <p>USRowing has made updates to accounting controls and practices. An outside firm will be engaged to help draft an updated accounting manual that fully meets requirements, due to be complete by March 31, 2024.</p> | | |

ATHLETE PROTECTION AND RIGHTS

| Needs Improvement | | |
|--|--|---|
| 8 | USOPC Athlete Safety Requirements – C.3 a | Management Action Plan |
| | <p>FINDING: USRowing does not have a written process to notify the Office of Athlete Safety related to allegations as required.</p> <p>USRowing's Background Check Policy is missing elements related to applicability.</p> <p>Additionally, during our testing of individuals required to complete a background check, one individual had an expired background screening.</p> | <p>USRowing will update its written policies to include notifying the Office of Athlete Safety when required.</p> <p>In addition, USRowing will update the background check policy to include the missing elements.</p> <p>Lastly, US Rowing is working with internal and external stakeholders to implement systematic improvements to the background check process.</p> <p>Due Date: July 31, 2023</p> |
| Follow-up Level: Needs Improvement | | |
| <p>USRowing updated the SafeSport policy manual to include the missing background check requirements and a process to notify the Office of Athlete Safety as required.</p> <p>However, while USRowing, continues to work with internal and external stakeholders to implement systematic improvements, the process won't be complete until late 2024. In the interim, USRowing has put some temporary measures in place to mitigate the risk of required individuals not completing background checks.</p> | | |

| Deficient | | |
|-----------|---|--|
| 9 | Anti-Doping Policy Language – C.4 b | Management Action Plan |
| | <p>FINDING: USRowing does not have the required anti-doping language for both organizational and individual members.</p> <p>While USRowing conveys anti-doping requirements in multiple locations, all the required language is not explicitly included in applicable documents.</p> | <p>USRowing will update the bylaws and other applicable documents to include all required anti-doping language.</p> <p>Due Date: July 31, 2023</p> |
| | Follow-up Level: Compliant | |
| | USRowing updated the bylaws to include the required anti-doping language as well as the membership waiver putting participants on notice. | |
| 10 | Athlete Agreements – C.5 a | Management Action Plan |
| | <p>FINDING: USRowing's athlete agreements include commercial terms and athletes are required to agree to the document. Additionally, they do not list criteria to obtain basic services, additional services, and commitments that are provided to athletes.</p> | <p>USRowing is rewriting the athlete agreement to provide clarity and consistency and to fully meet the requirements of the USOPC NGB Athlete Agreements policy.</p> <p>Due Date: July 31, 2023</p> |
| | Follow-up Level: Compliant | |
| | USRowing updated the athlete agreements to meet requirements and include a link to information on how to obtain basic services, additional services, and commitments. | |

SPORT PERFORMANCE

| Deficient | | |
|-----------|---|--|
| 11 | Paralympic Classification – D.3 c | Management Action Plan |
| | <p>FINDING: While USRowing does have some resources for classification available on the website, they do not have national classification policies and procedures.</p> | <p>USRowing has made significant progress organizing all information regarding Para rowing classification under one set of standards and creating a USRowing National Classification Policy & Procedures document that is aligned with USOPC, and World Rowing policies and procedures as posted.</p> <p>Due Date: April 30, 2023</p> |
| | Follow-up Level: Compliant | |
| | USRowing updated the website to include the required national classification policies and procedures. | |

OPERATIONAL PERFORMANCE

| Deficient | | |
|---|---|--|
| 12 | Grievance Procedure – E.4 a & b | Management Action Plan |
| | <p>FINDING: There are elements missing from USRowing's grievance policy and procedures in the following areas: types of grievances, process to report, hearing panel composition, hearing procedures, and resources.</p> | <p>USRowing will update the grievance policy and procedures to include the missing elements.</p> <p>Due Date: July 31, 2023</p> |
| <p>Follow-up Level: Compliant</p> | | |
| <p>USRowing updated the grievance procedures to meet requirements.</p> | | |
| 13 | Whistleblower and Anti-Retaliation Policy – E. 5 a | Management Action Plan |
| | <p>FINDING: There are elements missing from USRowing's Whistleblower and Anti-Retaliation Policy in the areas of applicability, content and expectations, reporting, and enforcement.</p> | <p>USRowing will update the whistleblower and anti-retaliation policy to include the missing elements.</p> <p>Due Date: July 31, 2023</p> |
| <p>Follow-up Level: Compliant</p> | | |
| <p>USRowing updated the whistleblower and anti-retaliation policy to meet requirements.</p> | | |
| 14 | Strategic Planning – E.8 a | Management Action Plan |
| | <p>FINDING: USRowing does not have a strategic plan.</p> | <p>USRowing is finalizing its multi-year strategic plan and will provide to Audit upon board approval.</p> <p>Due Date: July 31, 2023</p> |
| <p>Follow-up Level: Compliant</p> | | |
| <p>USRowing implemented a board-approved multi-year strategic plan that meets requirements.</p> | | |

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

APPENDIX A – DEMONSTRATION LEVEL DEFINITIONS

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|---|--|
| 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. |