

UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE



NGB Compliance Audit

US Ski & Snowboard

July 25, 2023

Executive Summary

Background, Scope, and Objectives

The United States Olympic & Paralympic Committee's (USOPC) NGB Audit department (Audit) completed an audit of US Ski & Snowboard. The purpose of the audit was to determine if US Ski & Snowboard 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 Ski & Snowboard. 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 of US Ski & Snowboard against the Standards.

Audit Summary

Overall, Audit concluded that US Ski & Snowboard has met 35 of the 45 applicable Standards with the majority of findings requiring minor updates as detailed below. US Ski & Snowboard has an engaged Athlete's Council. Audit noted the commitment to ensuring an effective athlete voice by having relevant athlete representation on committees and the board of directors. In addition, US Ski & Snowboard prioritizes gender representation for coaches and staff and has recently adopted the management of Paralympic disciplines. However, there were a few areas of increased concern related to US Ski & Snowboard's conflict of interest process and athlete agreements. The conflict of interest disclosure forms are not completed by all required individuals, and there were other issues related to conflicts of interest identified during testing. Additionally, the athlete agreements do not comply with the USOPC NGB Athlete Agreement Policy.

We would like to thank all US Ski & Snowboard staff who assisted us throughout this review.

NGB Audit Findings

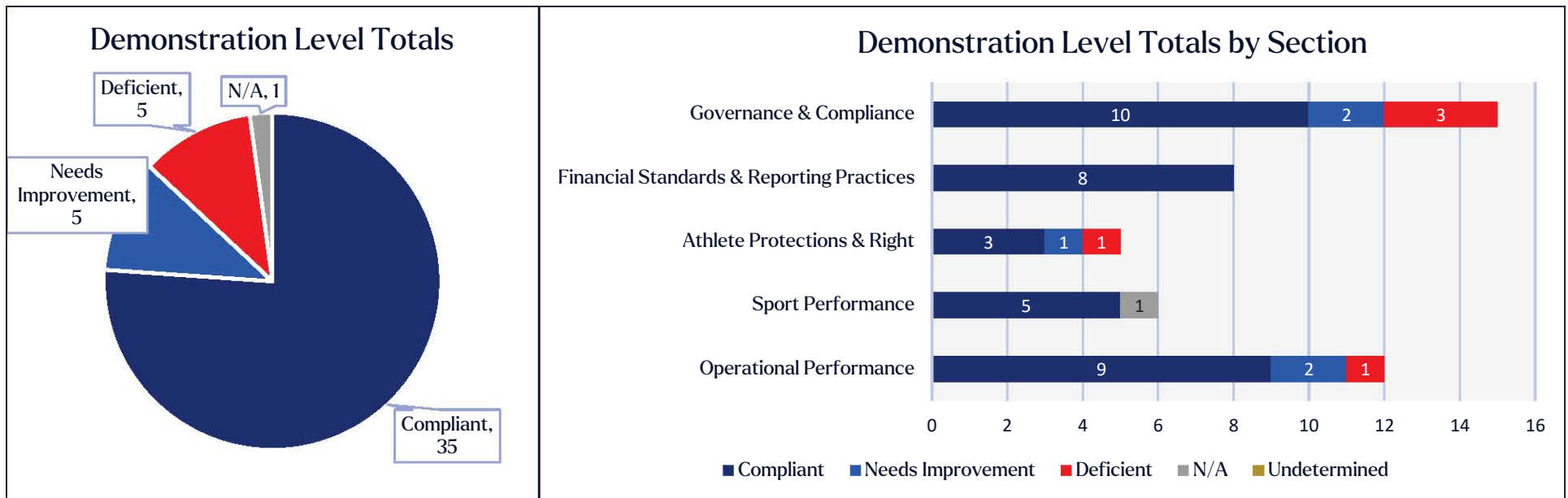
All Standards are evaluated against the 2023 Implementation Guide for Compliance Standards (Implementation Guide). References to the USOPC Bylaws are based on the version approved in March 2021.

Select policies and procedures were reviewed to determine compliance with the Standards. The conclusion of 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 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	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: Isolated instances were identified with the composition of athlete representatives on committees who did not meet requirements. Additionally, there was not appropriate document retention for athlete elections or controls to ensure voter eligibility.</p>	<p>U.S. Ski & Snowboard will work closely with its Athlete's Council to review athlete representatives on committees and assist with its election and document retention.</p> <p>Due Date: February 16, 2024</p>
2	Independent and Affiliate Representation	Management Action Plan

	<p>A.1 c: NGB must have a board structure that includes:</p> <ul style="list-style-type: none"> i. A board position(s) as defined by the USOPC to provide an independent perspective, and ii. A board position for an affiliate member as required by the Act §220522 (12). <p>FINDING: While US Ski & Snowboard has at-large board members who are independent, the bylaws do not require at-large board members to be independent or meet the USOPC definition of independent perspective.</p>	<p>U.S. Ski & Snowboard will update the bylaws to specifically reference independent board members and provide a definition for independence consistent USOPC requirements.</p> <p>Due Date: November 30, 2023</p>
Deficient		
3	Board Governance	Management Action Plan
	<p>A.3 a: NGB must have Bylaws or board-approved policies and procedures that at least meet the minimum standards for governance practices and comply with the Act §220522 (9-12).</p> <p>FINDING: There are elements missing from US Ski & Snowboard's Bylaws in the following areas: conflict of interest requirements, board responsibilities, board member criteria, election and selection procedures, and designated committee requirements.</p>	<p>U.S. Ski & Snowboard will update the bylaws to include the missing requirements.</p> <p>Due Date: November 30, 2023</p>
4	Code of Conduct	Management Action Plan
	<p>A.5 a: NGB must have a comprehensive code of conduct that meets the minimum code standards set forth by the USOPC. The code of conduct must be made available on the NGB's website.</p> <p>FINDING: There are elements missing from US Ski & Snowboard's Code of Conduct in the following areas: applicability, organizational expectations, reporting, resolution, and resources.</p>	<p>US Ski & Snowboard will update the code of conduct to include the missing requirements.</p> <p>Due Date: November 30, 2023</p>
5	Conflict of Interest Policy	Management Action Plans
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: US Ski & Snowboard's Conflict of Interest Policy is missing the majority of required elements.</p>	<p>US Ski & Snowboard will update the conflict of interest policy to include all missing requirements.</p> <p>Due Date: November 30, 2023</p>

Application	<p>FINDING: US Ski & Snowboard had multiple issues identified during the testing of conflict of interest disclosure forms.</p> <p>First, only key employees, committee chairs, and board members are required to complete disclosure forms annually.</p> <p>Second, there were multiple individuals who did not fully complete the form or did not disclose potential conflicts.</p> <p>Third, there was insufficient evidence demonstrating that all conflict of interest forms were appropriately reviewed.</p> <p>Finally, US Ski & Snowboard did not provide written management direction letters for any disclosed conflicts.</p>	<p>Consistent with the updated policy, US Ski & Snowboard will ensure conflict of interest disclosures are completed for all required parties. Additionally, U.S. Ski & Snowboard will work with disclosing parties to provide more robust responses.</p> <p>Further, the Ethics Committee is scheduled to meet several times to review disclosures for the board of directors, key employees, and committees and will clearly evidence which forms were reviewed during each meeting. U.S. Ski & Snowboard will provide written management direction letters for any disclosed conflicts when required.</p> <p>Lastly, the disclosure forms for all other employees will be reviewed by a working group consisting of the Chief Financial and Administrative Officer, General Counsel, and Vice President of People. Evidence of review will be clearly documented and completed by August 31, 2023.</p> <p>Due Date: November 30, 2023</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, b & c	X		
Total		8	0	0

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		
6	USOPC Athlete Safety Requirements	Management Action Plan
	<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 Ski & Snowboard does not have a sufficient written process to report allegations of prohibited conduct or temporary measures to the USOPC Office of Athlete Safety when required.</p>	<p>US Ski & Snowboard will implement a written process to report all applicable allegations or measures to the USOPC Office of Athlete Safety when required.</p> <p>Due Date: November 30, 2023</p>
Deficient		
7	Athlete Agreements	Management Action Plan
	<p>C.5 a: NGB must comply with the USOPC NGB Athlete Agreements Policy.</p> <p>FINDING: US Ski & Snowboard's athlete agreements are not fully compliant with the USOPC NGB Athlete Agreements Policy.</p>	<p>U.S. Ski & Snowboard has updated its athlete agreements for the 2023 - 2024 season to address some of the USOPC's concerns.</p> <p>For all other required updates, US Ski & Snowboard will seek review & approval from their Athlete Council on its requirements related to athlete appearances and engagements.</p> <p>Once management and the Athlete Council agree on the updates, US Ski & Snowboard will seek exceptions from the USOPC as needed.</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	N/A		
International Federation Standing	D.4 a	X		
Total		5	0	0

*On May 1, 2023, Paralympic Snowboarding and Alpine Skiing programs previously managed by the USOPC were transitioned to US Ski & Snowboard. Due to the timing of the transition, compliance with Paralympic requirements was not evaluated as part of the scope of this audit.

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		
Gender Equity	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	9	2	1
-------	---	---	---

Needs Improvement		
8	Grievance Procedure	Management Action Plan
	<p>E.4 a & b: NGB must provide prompt and equitable resolution of grievances as outlined in the Act §220522(14). 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: While US Ski & Snowboard's Grievance Policy is missing the majority of required elements, the critical USOPC compliance requirements are followed in practice.</p>	<p>US Ski & Snowboard will update the grievance policy to include the required elements.</p> <p>Due Date: November 30, 2023</p>
9	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 Ski & Snowboard has drafted a strategic plan that meets the requirements. However, the plan has not been board-approved.</p>	<p>US Ski & Snowboard discussed the drafted strategic plan at the May board meeting; further discussion and approval is scheduled to occur at upcoming board meetings.</p> <p>Due Date: November 30, 2023</p>
Deficient		
10	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 significant elements missing from US Ski & Snowboard's Whistleblower and Anti-Retaliation Policy.</p>	<p>US Ski & Snowboard will update the whistleblower and anti-retaliation policy to include the missing elements.</p> <p>Due Date: November 30, 2023</p>

Findings in this report are currently in remediation. An addendum report will be issued at the end of the remediation period.