

**USOPC
NGB AUDIT**

UNITED STATES EQUESTRIAN FEDERATION

ADDENDUM REPORT

June 30, 2022

EXECUTIVE SUMMARY

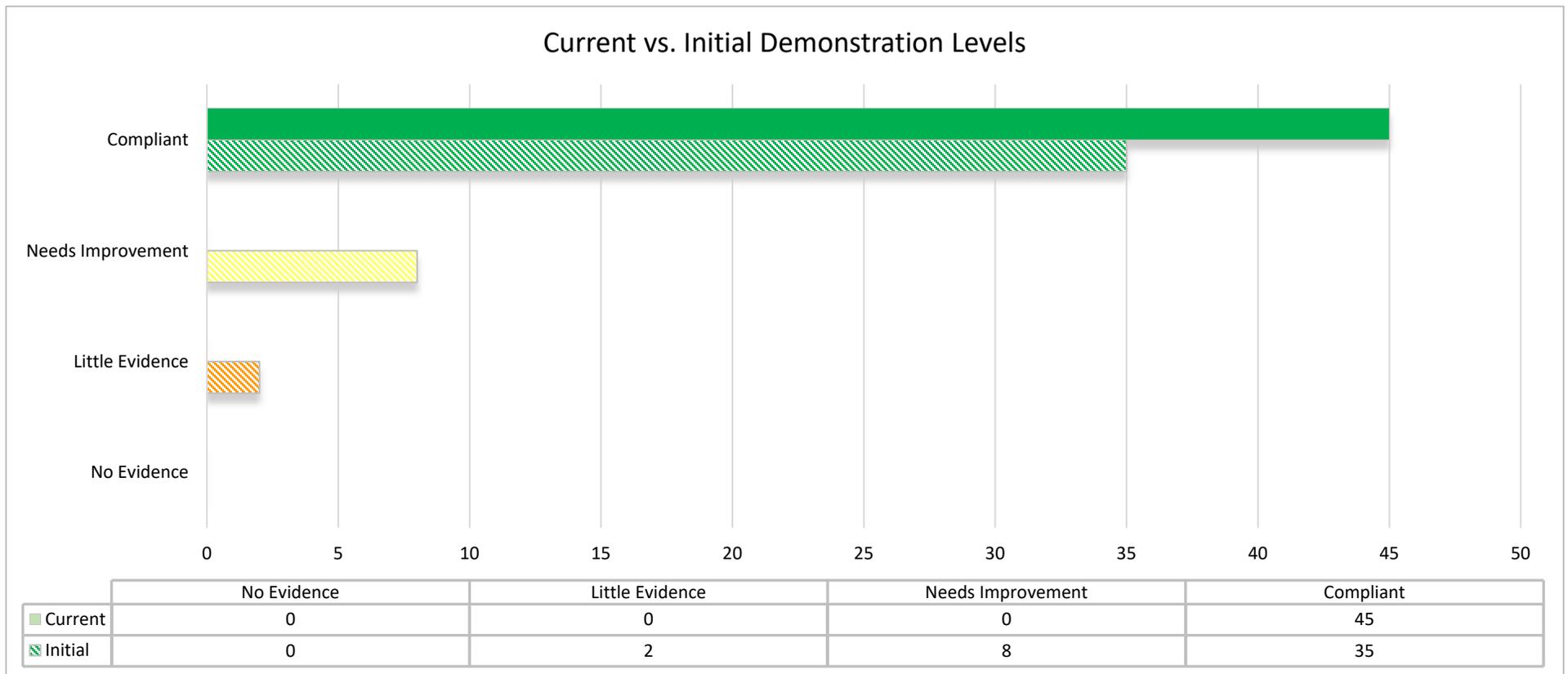
Background, Scope, and Objectives

The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of United States Equestrian Federation (US Equestrian) on November 3, 2021. The purpose of the audit was to determine if US Equestrian complies with the requirements of the NGB Compliance Standards (Standards) and to conduct testing in areas that present an increased risk to athletes, other members, and/or US Equestrian. The audit focused on the policies and procedures in the areas of Governance and Compliance, Financial Standards and Reporting Practices, Athlete Protections and Rights, Sport Performance, and Operational Performance.

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 Level¹ of Compliant, Needs Improvement, Little Evidence of Compliance, or No Evidence of Compliance. Details are provided in the findings below.

DEMONSTRATION LEVEL COMPARISON

The below charts present the updated distribution of compliance demonstration levels. For further detail not provided in this addendum report, please refer to the Audit report posted on TeamUSA.org.



¹See Appendix A

Follow-up Summary

Based on the evidence of remediation provided, US Equestrian has remediated 10 findings. As of June 23, 2022, US Equestrian is 100% compliant. Additional details are outlined below.

NGB AUDIT FINDINGS - FOLLOW-UP STATUS

All Standards are evaluated against the 2020 Implementation Guide for Audit Standards. Bylaws references are based on the USOPC Bylaws approved in June 2020.

GOVERNANCE AND COMPLIANCE

Needs Improvement		
1	Bylaws – A.3 a	Management Action Plan
	FINDING: US Equestrian's Bylaws are missing compensation terms for board members and committee member term limits.	US Equestrian will amend its Bylaws to incorporate these requirements. On October 25, 2021, the Governance Committee will review the draft changes submitted to the USOPC. The amendments approved by the Governance Committee will be published on the US Equestrian website for member comment prior to being presented to the Board of Directors for consideration at their November 22, 2021 meeting. Due Date: January 31, 2022
Follow-up Level: Compliant		
US Equestrian updated the bylaws to include the required elements and is now compliant.		
2	Conflicts of Interest Policy – A.6 b	Management Action Plan
	FINDING: There are elements missing from US Equestrian's Conflict of Interest Policy in the areas of disclosures and resolution. Additionally, contact information for the Athlete Ombuds is not included.	US Equestrian will amend its conflict of interest policy to incorporate these elements. On October 25, 2021, the Governance Committee will review the draft changes submitted to the USOPC. The amendments approved by the Governance Committee will be presented to the Board of Directors for consideration at their November 22, 2021 meeting. Due Date: January 31, 2022
Follow-up Level: Compliant		
US Equestrian updated the conflict of interest policy to include the required elements and is now compliant.		

FINANCIAL STANDARDS AND REPORTING PRACTICES

Little Evidence of Compliance		
3	USOPC Funding – B.1 c	Management Action Plan
	<p>FINDING: The funding reports provided to the USOPC were incorrect and did not match the general ledger detail.</p>	<p>US Equestrian provided the corrected funding reports to the USOPC. US Equestrian created a subset of general ledger accounts to automatically show where all USOPC money is allocated.</p>
	<p>Follow-up Level: Compliant</p>	
	<p>US Equestrian provided the general ledger for 2021 and Audit verified that it matched the final grant report. US Equestrian is now compliant.</p>	
4	NGB Provided Documents – B.3 a	Management Action Plan
	<p>FINDING: US Equestrian did not provide the audited financials within the required timeframe.</p>	<p>US Equestrian posted and submitted to the USOPC its most recent year-end audited financials on October 12, 2021. Barring effects from COVID that caused the delay this year, US Equestrian will post its audited financials in accordance with the USOPC requirements going forward.</p>
	<p>Follow-up Level: Compliant</p>	
	<p>US Equestrian provided and posted the most recent audited financial statements to the website and is now compliant.</p>	

ATHLETE PROTECTION AND RIGHTS

Needs Improvement		
5	USOPC Athlete Safety Requirements – C.3 a	Management Action Plan
	<p>FINDING: While US Equestrian performs background checks on competition managers, the background check policy does not expressly list them as applicable individuals.</p>	<p>US Equestrian has updated its background check policy to expressly include “Competition Managers” as individuals subject to background checks. The updated Policy will be distributed to members in the next few weeks.</p> <p>Due Date: November 30, 2021</p>
	<p>Follow-up Level: Compliant</p>	
	<p>US Equestrian updated the SafeSport policy to expressly list competition managers as individuals subject to background checks. US Equestrian is now compliant.</p>	
6	Athlete Agreements – C.5 a	Management Action Plan

<p>FINDING: US Equestrian athlete agreements do not list criteria to obtain basic services, additional services, and commitments that US Equestrian is providing to athletes.</p>	<p>US Equestrian will amend its commercial Athlete Agreement to incorporate the required criteria or will eliminate the use of the Athlete Agreement, which currently is not a requirement for athletes to sign.</p> <p>Due Date: January 31, 2022</p>
<p>Follow-up Level: Compliant</p>	
<p>US Equestrian updated the athlete agreements to include the required criteria and is now compliant.</p>	

SPORT PERFORMANCE

Needs Improvement		
7	Paralympic Classification – D.4 c	Management Action Plan
	<p>FINDING: US Equestrian needs to make minor improvements to its national classification policies and procedures to comply with the U.S. Paralympics National Classification Policies & Procedures and the IPC Athlete Classification Code and International Standards.</p>	<p>US Equestrian made the required updates to its national classification policies and procedures and posted the same on the US Equestrian website.</p>
<p>Follow-up Level: Compliant</p>		
<p>US Equestrian updated its national classification policies and procedures and is now compliant.</p>		

OPERATIONAL PERFORMANCE

Needs Improvement		
8	Grievance Procedures – E.4 a & b	Management Action Plan
	<p>FINDING: There are elements missing from US Equestrian's written grievance policy and procedures in the following areas: manner of filing the complaint, administration of the grievance, and hearing process.</p>	<p>US Equestrian updated its supplemental grievance procedures to incorporate the missing elements. The updated procedures have been posted on the US Equestrian website and submitted to NGB Audit.</p>
<p>Follow-up Level: Compliant</p>		
<p>US Equestrian updated the grievance policy and procedures to include all required elements and is now compliant.</p>		
9	Whistleblower and Anti-Retaliation Policy – E.5 a	Management Action Plan
	<p>FINDING: There are elements missing from US Equestrian's Whistleblower Policy related to applicability and the definition of retaliation.</p>	<p>US Equestrian will amend its whistleblower and anti-retaliation policy to incorporate these missing elements. On October 25, 2021, the US</p>

		<p>Equestrian Governance Committee will review the draft changes submitted to the USOPC. The amendments approved by the Governance Committee will be presented to the Board of Directors for consideration at their November 22, 2021 meeting.</p> <p>Due Date: January 31, 2022</p>
	Follow-up Level: Compliant	
	US Equestrian updated the whistleblower and anti-retaliation policy to include the required elements and is now compliant.	
10	Strategic Planning – E.8 a	Management Action Plan
	<p>FINDING: US Equestrian’s Strategic Plan needs minor adjustments to include sufficient measurable outcomes for organization-wide initiatives.</p>	<p>US Equestrian will incorporate Key Performance Indicators into the strategic plan refresher and present it to the Board of Directors for consideration at the November 22, 2021 Board meeting.</p> <p>Due Date: January 31, 2022</p>
	Follow-up Level: Compliant	
	US Equestrian updated the strategic plan to include sufficient success measures and is now compliant.	

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

APPENDIX A — FOLLOW-UP DEMONSTRATION LEVEL DEFINITIONS

Follow-up Demonstration Level Definitions	
Level	Definition
Compliant	NGB has implemented the action plan and now meets the requirements.
Needs Improvement	NGB has implemented part of the action plan but still needs to make minor improvements to meet all the requirements.
Little Evidence of Compliance	NGB has implemented part of the action plan but still has significant progress to make to meet all the requirements.
No Evidence of Compliance	NGB has not implemented the action plan and does not meet the requirements.