

USOPC NGB AUDIT

UNITED STATES SOCCER FEDERATION

ADDENDUM REPORT

November 9, 2022

EXECUTIVE SUMMARY

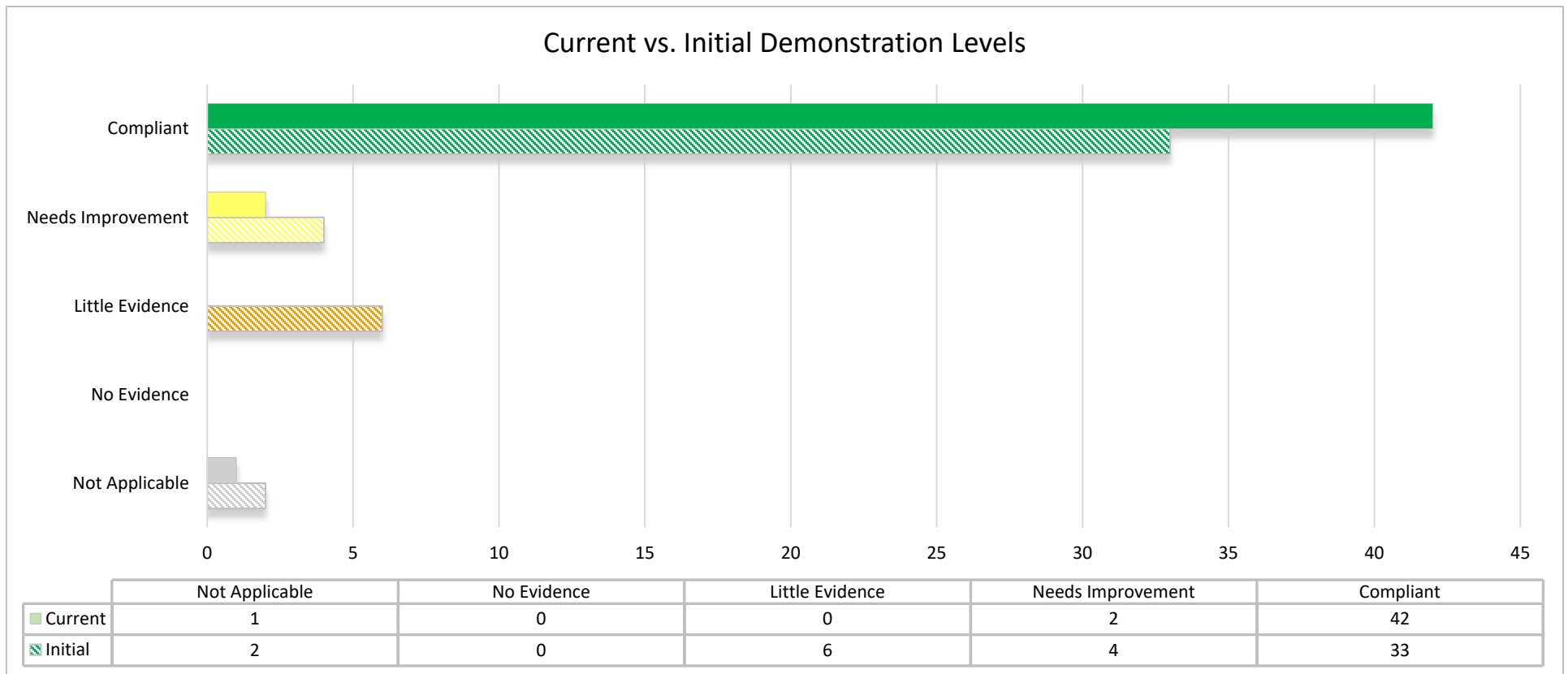
Background, Scope, and Objectives

The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of United States Soccer Federation (U.S. Soccer) on January 31, 2022. The purpose of the audit was to determine if U.S. Soccer 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 U.S. Soccer. 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, U.S. Soccer has remediated eight findings. As of October 20, 2022, U.S. Soccer is 93% compliant. Additional details are outlined below.

Subsequent Updates

In the report issued in January 2022, one Standard was pending a determination. The status update is as follows:

Gender Equity – E.7 b

U.S. Soccer was involved in an appeal related to an equal pay dispute. The dispute was resolved in May 2022 which achieved equal pay with identical economic terms. U.S. Soccer is compliant with this standard.

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

Little Evidence of Compliance		
1	Bylaws – A.3 a	Management Action Plan
	<p>FINDING: There are some elements missing from U.S. Soccer's Bylaws within the areas of conflicts of interest, board responsibilities, board election and selection procedures, and committee requirements.</p>	<p>U.S. Soccer will update its bylaws or board-approved policies or procedures to add the USOPC required elements to U.S. Soccer's existing documents related to U.S. Soccer's current conflicts of interest policy, Board's responsibilities, Board election and selection procedures, and committee requirements.</p> <p>Due Date: March 31, 2022</p>
	<p>Follow-up Level: Compliant</p> <p>U.S. Soccer updated relevant documents to include the required elements and is now compliant.</p>	
2	Code of Conduct – A.5 a	Management Action Plan
	<p>FINDING: There are elements missing from the U.S. Soccer's Code of Conduct in the following areas: organizational expectations, reporting, resolution, and resources.</p>	<p>U.S. Soccer will update the code of conduct to include the missing elements.</p> <p>Due Date: March 31, 2022</p>
	<p>Follow-up Level: Compliant</p> <p>U.S Soccer updated the code of conduct to include the required elements and is now compliant.</p>	

3	Conflicts of Interest Policy – A.6 b	Management Action Plan
	<p>FINDING: U.S. Soccer does not require all employees and committee members to complete a conflict of interest form annually.</p> <p>There are elements missing from U.S. Soccer's Conflict of Interest Policy in the following areas: applicability, organizational expectations, disclosures, resolution, and resources.</p> <p>Three of the ten individuals tested did not have fully completed forms and two of these individuals failed to disclose potential conflicts based on Audit research.</p>	<p>U.S. Soccer will update the conflict of interest policy to include the missing elements and provide additional examples of potential conflicts to avoid instances of nondisclosure. Additionally, U.S. Soccer will require all employees and committee members to complete a conflict of interest form annually, in addition to key employees and committee chairs. U.S. Soccer has implemented an automatic control to prevent incomplete disclosures from being submitted.</p> <p>Due Date: March 31, 2022</p>
<p>Follow-up Level: Needs Improvement</p>		
<p>U.S. Soccer updated the conflicts of interest policy to include the required elements and is compliant with this aspect of the standard. However, while an annual disclosure process was implemented to require all employees and committee members to submit disclosures, it was not fully executed at the time of this review. Additionally, U.S. Soccer provided evidence of completed and reviewed disclosures for board members and committee chairs and will provide evidence of review for employees and other committee members once available.</p>		

FINANCIAL STANDARDS AND REPORTING PRACTICES

U.S. Soccer had no findings to remediate in the area of Financial Standards and Reporting Practices.

ATHLETE PROTECTION AND RIGHTS

U.S. Soccer had no findings to remediate in the area of Athlete Protection and Rights.

SPORT PERFORMANCE

Needs Improvement		
4	Event Sanctioning – D.4 b	Management Action Plan
	<p>FINDING: While U.S. Soccer's Policy Manual outline the event sanctioning requirements, the sanctioning documents do not reference or list the requirements.</p>	<p>U.S. Soccer has updated the website to include a reference to the policy where the event sanctioning requirements are listed.</p>
<p>Follow-up Level: Compliant</p>		
<p>U.S. Soccer updated the website to include a reference to event sanctioning requirements and is now compliant.</p>		

Little Evidence of Compliance		
5	Selection Procedures – D.1 a & D.5 b	Management Action Plan
	FINDING: U.S. Soccer submitted the selection procedures after the deadline.	U.S. Soccer Compliance will be responsible for meeting and adhering to USOPC deadlines, including submission of the selection procedures.
	Follow-up Level: Compliant	
	U.S. Soccer submitted the most recent selection procedures in a timely manner and is now compliant.	
6	High-Performance Plan Submission – D.4 a	Management Action Plan
	FINDING: NGB must timely submit a high-performance plan to the USOPC, as requested by the USOPC Sport Performance teams.	U.S. Soccer Compliance will be responsible for meeting and adhering to USOPC deadlines, including submission of the high-performance plan.
	Follow-up Level: Compliant	
	U.S. Soccer submitted the most recent high-performance plan in a timely manner and is now compliant.	

OPERATIONAL PERFORMANCE

Needs Improvement		
7	Insurance Coverage – E.2 a	Management Action Plan
	FINDING: U.S. Soccer did not provide a current certificate of insurance to USOPC’s third-party vendor, CertFocus.	U.S. Soccer submitted their current insurance certificate to USOPC’s dedicated third-party vendor on December 23, 2021. Audit verified they are compliant on January 4, 2022.
	Follow-up Level: Compliant	
	As stated above, U.S. Soccer submitted the current insurance certificate to the USOPC’s third-party vendor and is now compliant.	
8	Strategic Planning – E.8 a	Management Action Plan
	FINDING: While U.S. Soccer’s 2018 Strategic Plan was discussed in the board minutes, there was no formal board approval.	U.S. Soccer is currently in their strategic planning phase. The Board did approve the outline for the upcoming strategic plan and will formally approve the strategic plan once finalized. Due Date: March 31, 2023
	Follow-up Level: Needs Improvement	
	U.S. Soccer is currently in process of creating the upcoming strategic plan, with plans to finalize it in 2023.	
9	Grievance Procedures – E.4 a	Management Action Plan

	FINDING: There are elements missing from U.S. Soccer's Grievance Policy and Procedures in the following areas: types of grievances, manner of filing, hearing panel composition, and hearing process.	U.S. Soccer will update the grievance policy to include the missing elements. Due Date: March 31, 2022
Follow-up Level: Compliant		
U.S. Soccer updated the grievance policy to include the required elements and is now compliant.		
Little Evidence of Compliance		
10	Whistleblower and Anti-Retaliation Policy – E.5 a	Management Action Plan
	FINDING: There are elements missing from U.S. Soccer's Whistleblower and Anti-Retaliation Policy in the areas of expectations and enforcement.	U.S. Soccer will update the whistleblower policy to include the missing elements. Due Date: March 31, 2022
Follow-up Level: Compliant		
U.S. Soccer updated the whistleblower policy to include the required elements and is now compliant.		

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

We would like to thank the U.S. Soccer 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.