

USOPC NGB AUDIT

USA TAEKWONDO

November 9, 2022



EXECUTIVE SUMMARY

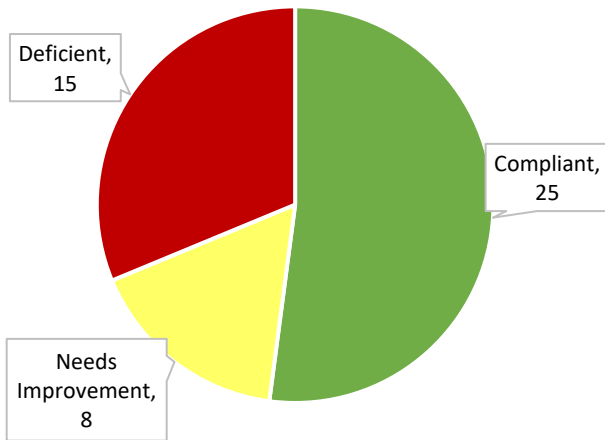
Background, Scope, and Objectives

The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of USA Taekwondo. The purpose of the audit was to determine if USA Taekwondo 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 USA Taekwondo. 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 all standards found in the NGB Compliance Standards.

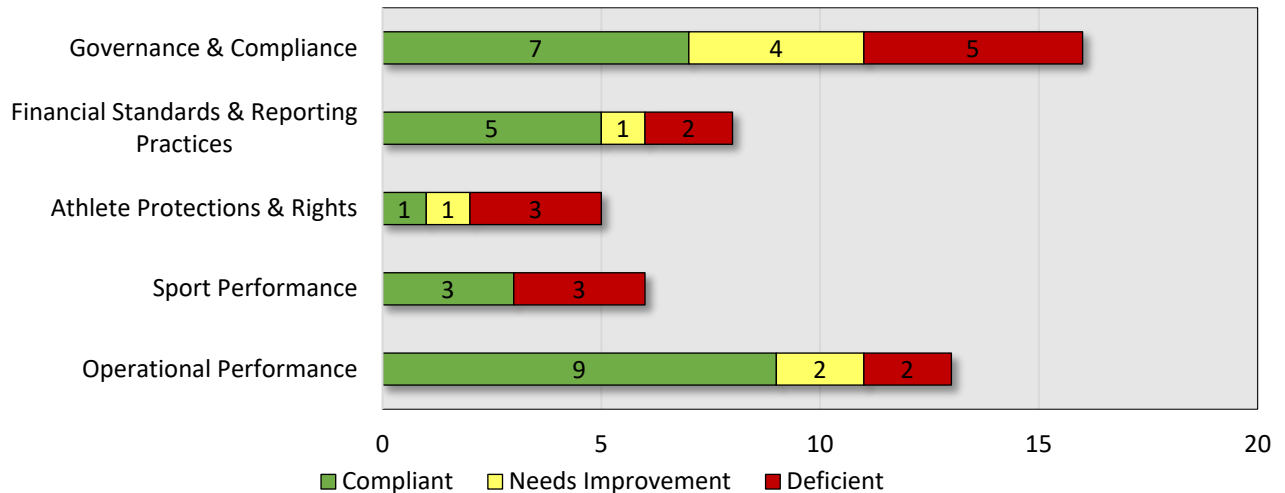
Audit Summary

Based on the audit procedures performed, select policies and procedures were reviewed to determine compliance with the Standards effective January 1, 2022. The conclusion within each standard was based on the criteria met for each standard, as well as the results of any testing conducted. Definitions of demonstration levels are below, with additional guidance for each standard detailed in the Implementation Guide for NGB Compliance Standards (Implementation Guide). Findings and demonstration levels are detailed on the subsequent pages.

Compliance Demonstration Levels



Demonstration Totals by Section



Compliance Demonstration Level Definitions

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.

We would like to thank all USA Taekwondo staff who assisted us throughout this review.

EXECUTIVE SUMMARY (CONT.)

Audit conducted a review of USA Taekwondo’s policies and procedures in relation to the USOPC Bylaws and Ted Stevens Amateur Sports Act (the Act) as outlined in the Implementation Guide for NGB Compliance Standards. Audit evaluated 48 Standards in the areas of Governance and Compliance, Financial Standards and Reporting Practices, Athlete Protections and Rights, Sport Performance, and Operational Performance.

Overall, Audit concluded that USA Taekwondo has met 25 of 48 Standards. However, some areas are of increased concern. Specifically, testing of USA Taekwondo's background check process revealed a substantial number of missing and expired background checks. Additionally, USA Taekwondo is not properly managing its conflicts of interest process. There are also concerns regarding financial controls related to grant funding. Finally, USA Taekwondo’s athlete representation does not meet the requirements and athlete election documentation was not retained so adherence to the requirements could not be determined. Additional details regarding each of these concerns are outlined below.

PRIOR AUDIT FOLLOW-UP

A prior audit was performed by the USOPC Audit team dated August 29, 2017. There were no open findings.

NGB AUDIT FINDINGS

All Standards are evaluated against the 2022 Implementation Guide for Compliance Standards. Bylaws references are based on the USOPC Bylaws approved in March 2021.

GOVERNANCE AND COMPLIANCE

NGB Audit 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	
Bylaws	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
Statement of Ethics	A.6 a	X		
Conflicts of Interest Policy	A.6 b			X
Gifts and Entertainment Policy	A.6 c		X	
NGB Annual Reports	A.7 a - c			X
Ombuds' Policy	A.8 a	X		
Total		7	4	5

Needs Improvement		
1	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: USA Taekwondo's Bylaws definition of independent perspective for board members meets most of the requirements but needs minor updates to be compliant.</p>	<p>USA Taekwondo has revised bylaws which will be voted on at the November board meeting. Once approved, the updated bylaws will be provided to NGB Audit.</p> <p>Due Date: November 30, 2022</p>
2	Athlete Advisory Council	Management Action Plan
	<p>A.2 a: NGB must have an Athletes Advisory Council (AAC) that meets the minimum standards set forth by the USOPC.</p> <p>FINDING: USA Taekwondo's Bylaws do not require representation by Paralympic Athletes.</p> <p>While USA Taekwondo did submit completed conflict of interest disclosure forms, the forms were not completed prior to the audit. Additionally, there is no indication that other disclosures are required or made by athletes nominated to serve on the AAC.</p>	<p>USA Taekwondo has revised bylaws which will be voted on at the November board meeting. Once approved, the updated bylaws will be provided to NGB Audit.</p> <p>Members of USA Taekwondo's AAC will be required to complete conflict of interest disclosures consistent with established policies and candidates will be required to complete other disclosures prior to being elected.</p> <p>Due Date: January 31, 2023</p>
3	Bylaws	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 USA Taekwondo's Bylaws in the following areas: conflict of interest requirements, athlete representative requirements,</p>	<p>USA Taekwondo has revised bylaws which will be voted on at the November board meeting. Once approved, the updated bylaws will be provided to NGB Audit.</p> <p>Due Date: November 30, 2022</p>

	election and selection criteria for board members, and designated committee requirements.	
4	Gifts and Entertainment Policy	Management Action Plan
	<p>A.6 c: NGB must adopt a gift and entertainment policy that meets the minimum policy standards set forth by the USOPC.</p> <p>FINDING: There are elements missing from USA Taekwondo's Gift and Entertainment Policy in the areas of applicability, disclosures, and policy owner. Additionally, the gift and entertainment policy is not posted on the website.</p>	USA Taekwondo revised and posted the gifts and entertainment policy on the website. The updated version was provided to Audit for review.
Deficient		
5	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.</p> <p>FINDING: There were multiple issues related to athlete representation.</p> <p>USA Taekwondo's bylaws are not compliant with the USOPC's requirements in the following areas:</p> <p>First, the bylaws do not require 33% athlete representation on the Board and committees.</p> <p>Second, the bylaws do not grant the USOPC AAC alternate representative a seat on the board.</p> <p>Third, athlete board representatives are selected by the USA Taekwondo AAC instead of directly elected by 10-year athletes.</p> <p>Fourth, USA Taekwondo's bylaws do not include specific composition and eligibility requirements for athlete representatives on the board and designated committees. Additionally, the bylaws do not require that at least half of the Para athlete representatives must have gained eligibility through an applicable Para sport event for required committees.</p>	<p>USA Taekwondo has revised bylaws which will be voted on at the November board meeting. Once approved, the updated bylaws will be provided to NGB Audit.</p> <p>Once the bylaws are approved, USA Taekwondo will ensure athlete representation on board and committees meets requirements.</p> <p>USA Taekwondo will retain election documentation and accurate voter lists for at least the duration of the individual's term of office.</p> <p>Due Date: March 31, 2023</p>

	<p>Fifth, the bylaws state that the board of directors shall select the athlete representatives to multiple designated committees instead of the AAC. Additionally, athlete representatives to other committees are not selected by the USA Taekwondo AAC.</p> <p>A review of current athlete representatives found the following:</p> <p>USA Taekwondo’s board and several designated committees do not meet the 33.3% athlete representation requirement.</p> <p>The percentage of 10-year athlete representatives is below the required 50% for the audit and compensation committees.</p> <p>USA Taekwondo was unable to provide support that an election was held with eligible athlete voters.</p>	
6	Board Development	Management Action Plan
	<p>A.3 b: The NGB board must conduct the following activities:</p> <ul style="list-style-type: none"> i. Formal onboarding process for board members and committee members, ii. USOPC training to the board members and committee members, iii. At least once per quad, perform a self-evaluation of the board’s performance using the USOPC-provided resource, and iv. Annual performance evaluation of the CEO/Executive Director. <p>FINDING: While USA Taekwondo provided onboarding to new board members, there is not a formal onboarding process in place for new committee members.</p> <p>The majority of USA Taekwondo board members have not completed the required USOPC board training.</p>	<p>USA Taekwondo will conduct onboarding for all committee members who are not seated on the board.</p> <p>Additionally, all future board members will be required to complete the USOPC board training within 30 days of joining the board, and current board members who have not already completed the training will be required do so by November 30, 2022.</p> <p>Due Date: March 31, 2023</p>
7	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 USA Taekwondo’s Code of Conduct in the following areas: reporting, policy owner, and resources. Additionally, the current code of conduct is not posted on the website.</p>	<p>USA Taekwondo will update the code of conduct to include the missing elements and post the policy on the website.</p> <p>Due Date: December 31, 2022</p>

8	Conflict of Interest Policy	Management Action Plan
	<p>A.6 b: 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: There are elements missing from USA Taekwondo’s Conflict of Interest Policy in the following areas: applicability, organizational expectations, disclosures, and resolution. Additionally, the policy is not posted on the website.</p> <p>Testing identified several issues with USA Taekwondo's conflict of interest process, including disclosure forms were not completed annually; conflict of interest forms were not collected for all committee members; there was no evidence that all tested forms were reviewed; and finally, there was one instance of a potential conflict that was not disclosed.</p> <p>Additionally, USA Taekwondo does not include conflict disclosures in the board meeting minutes.</p>	<p>USA Taekwondo will update the conflicts of interest policy to include the missing elements and will post the updated policy to the website by January 31, 2023.</p> <p>USA Taekwondo will standardize the timing for the completion of conflict of interest disclosures in 2023, ensuring they are completed before the end of January, annually. In addition, all committee members, staff, AAC, and board members must adhere to the conflicts of interest policy and this requirement.</p> <p>USA Taekwondo will develop an appropriate process for reviewing disclosures and ensure that the disclosure forms are properly reviewed by March 31, 2023.</p> <p>Given the structure of the Tournament Committee, the disclosure forms for these individuals will be completed and reviewed starting in the second quarter of 2023.</p> <p>Finally, USA Taekwondo will include conflict declarations in the meeting minutes going forward.</p> <p>Due Date: June 30, 2023</p>
9	NGB Annual Reports	Management Action Plan
	<p>REQUIREMENT: NGB must submit annual reports to the USOPC that include the following information as required by §220522(17) of the Act:</p> <ol style="list-style-type: none"> a. A description of the manner in which the NGB (1) carries out its mission to promote a safe environment in sports that is free from abuse of amateur athletes (including emotional, physical, and sexual abuse), and (2) addresses any sanctions or temporary measures required by the Center; b. A description of any cause of action or complaint filed against the NGB that was pending or settled during the preceding calendar year; and c. A detailed statement of (1) the income and expenses of the organization; and (2) the amounts expended on stipends, bonuses, and services for amateur athletes, organized by the level and gender of the amateur athletes 	<p>USA Taekwondo will provide timely submissions in the future.</p> <p>In addition, the overdue Financial Report will be submitted.</p> <p>Due Date: August 31, 2023</p>

FINDING: USA Taekwondo submitted the Athlete Safety and Complaints and Causes for Action reports well past the required deadline. The Financial Report has not been submitted to the USOPC.	
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FINANCIAL STANDARDS AND REPORTING PRACTICES

NGB Audit 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		5	1	2

Needs Improvement		
10	Financial Policies and Procedures	Management Action Plan
	<p>B.1 b: NGB must develop and implement financial policies and procedures.</p> <p>FINDING: USA Taekwondo's Financial Policy includes most of the required elements, however, minor improvements regarding contract requirements are needed to become fully compliant. Additionally, approval of USA Taekwondo's Financial Policy could not be verified.</p>	<p>USA Taekwondo will revise the financial policy to meet the contract requirements stipulation and will submit the policy to the board for approval.</p> <p>Due Date: January 31, 2023</p>
Deficient		
11	Financial Stability	Management Action Plan
	<p>B.1 a: NGB must demonstrate financial stability based on its four most recent audited financial statements.</p> <p>FINDING: USA Taekwondo has had a significant negative change in net assets over the most recent four years. In addition, debt owed to the USOPC exceeds the</p>	<p>USA Taekwondo has been able to resume full event and membership activity post-pandemic and has acquired a major new sponsor which should improve net assets and be reflected in future audited financial statements. Management will</p>

	current net assets of the organization. If the trend continues, USA Taekwondo's financial sustainability is at risk.	continue to monitor and improve the financial stability of the organization. USA Taekwondo is working with appropriate USOPC personnel to adopt a repayment plan for the funds owed. Due Date: August 31, 2023
12	USOPC Funding	Management Action Plan
	<p>B.1 c: NGB must comply with all USOPC funding agreements, including but not limited to, ensuring adequate controls are in place to ensure USOPC funds are spent appropriately, USOPC funds are not spent on excessive or unnecessary expenses, and amounts that are reported on the final grant reports are accurate.</p> <p>FINDING: There were several issues related to USOPC Funding.</p> <p>First, USA Taekwondo did not submit the Para final grant report by the deadline.</p> <p>Second, USA Taekwondo did not provide general ledger details that agree with the final grant reports for three USOPC-funded projects.</p> <p>Third, original receipts were not provided for several expenses.</p> <p>Fourth, USA Taekwondo is largely not following the financial policies and procedures manual including approval practices.</p> <p>Finally, numerous expenses tested lacked appropriate support and were disallowed from the USOPC grant projects, which could result in significant funds owed back to the USOPC.</p>	<p>USA Taekwondo will ensure timely submissions of grant reports in the future.</p> <p>USA Taekwondo's new financial director will implement procedures and processes to ensure that final funding reports are properly completed and that supporting general ledgers that agree to the reports are retained.</p> <p>Additionally, USA Taekwondo will enforce following the financial policies and procedures manual including retaining appropriate records and adhering to approval practices.</p> <p>USA Taekwondo will work with the applicable USOPC departments to determine what if any funds are owed back to the USOPC.</p> <p>Due Date: March 31, 2023</p>

ATHLETE PROTECTION AND RIGHTS

NGB Audit Standards Section C				
Title	Standard	Compliant	Needs Improvement	Deficient
Child Protection and US Center for SafeSport	C.1 a and C.2	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		1	1	3

Needs Improvement				
13	Athlete Agreements	Management Action Plan		
	<p>C.5 a: NGB must comply with the USOPC NGB Athlete Agreements Policy.</p> <p>FINDING: The athlete agreement needs to be updated to be consistent with current practices. In addition, several signed athlete agreements for testing and review were not provided.</p>	<p>Athlete Agreements for 2023 will be revised to be consistent with current standards. Additionally, USA Taekwondo will ensure that signed athlete agreements are retained.</p> <p>Due Date: January 31, 2023</p>		
Deficient				
14	USOPC Athlete Safety Requirements	Management Action Plan		
	<p>REQUIREMENT: NGB must ensure compliance with policies and standards including but not limited to:</p> <ul style="list-style-type: none"> i. USOPC’s NGB and HPMO Athlete Safety Policy ii. Responsible Sport Organization Background Check Policy <p>FINDING: While USA Taekwondo has followed the requirement to report potential allegations or temporary measures to the USOPC Office of Athlete Safety, they do not have the process included in a written policy.</p> <p>USA Taekwondo's background check policy is missing most required elements.</p> <p>In addition, flaws in USA Taekwondo’s background check process resulted in inaccurate listings and potentially contributed to the following discrepancies identified during testing: 13 individuals had not completed a background screening, six background checks were expired, four individuals did not have a membership profile, and one individual's background check status was noted as invalid.</p>	<p>USA Taekwondo will develop a written policy detailing the requirement to report potential allegations or temporary measures as required.</p> <p>USA Taekwondo will update the background check policy to include the required elements.</p> <p>USA Taekwondo is reviewing the circumstances behind the discrepancies noted. A detailed report will be provided to the USOPC for these instances. Following this review, any remaining issues will be corrected, and the background check process will be updated to prevent future discrepancies.</p> <p>Due Date: January 31, 2023</p>		
15	Anti-Doping Policies	Management Action Plan		
	<p>C.4 a: NGB must ensure compliance with anti-doping policies and standards including, but not limited to, the USOPC’s National Anti-Doping Policy and the USADA Protocol.</p>	<p>USA Taekwondo will develop and post a written policy detailing the process to enforce sanctions by January 31, 2023.</p>		

	<p>FINDING: USA Taekwondo does not have an anti-doping policy for enforcing sanctions issued by any applicable agency.</p> <p>In addition, USA Taekwondo did not provide USADA with a list of athletes that could reasonably be selected to represent the U.S. at the Olympic or Paralympic Games.</p>	<p>USA Taekwondo will work with USADA to ensure the correct information is provided going forward.</p> <p>Due Date: December 31, 2023</p>
16	Anti-Doping Policy Language	Management Action Plan
	<p>C.4 b: NGB must have USOPC-approved anti-doping language in its Bylaws, membership agreements (if applicable), and license agreements (if applicable).</p> <p>FINDING: USA Taekwondo's Bylaws do not contain the required anti-doping language for NGBs with individual members.</p> <p>Additionally, the membership waiver does not contain all the required anti-doping language.</p>	<p>USA Taekwondo has revised bylaws which will be voted on at the November board meeting. Once approved, the updated bylaws will be provided to NGB Audit</p> <p>In addition, the membership waiver will be amended to include the remaining required language.</p> <p>Due Date: January 31, 2023</p>

SPORT PERFORMANCE

NGB Audit Standards Section D				
Title	Standard	Compliant	Needs Improvement	Deficient
Selection Procedures and Process	D.1 a – c	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		3	0	3

Deficient		
17	Delegation List Submission	Management Action Plan
	<p>D.2 a: NGB must timely provide the listing of recommended athletes, teams, and team officials for the Delegation Event teams to the USOPC (Act §220523(a)(6)).</p>	<p>USA Taekwondo will work with Olympic and Paralympic partners at the USOPC to ensure that all relevant athletes and staff are added timely to the delegation long lists going forward.</p>

	FINDING: USA Taekwondo’s Paralympic delegation list submission was missing information in the long list for both athletes and staff, and non-athlete-dependent staff nominations.	Due Date: December 31, 2023
18	High-Performance plan	Management Action Plan
	<p>D.3 a: NGB must develop and execute a high-performance plan that effectively and successfully trains Delegation Event Athletes.</p> <p>FINDING: USA Taekwondo submitted the 2022 Paralympics high-performance plan well past the deadline.</p>	<p>USA Taekwondo will ensure timely submissions for the Para program in the future.</p> <p>Due Date: July 31, 2023</p>
19	Paralympic Classification	Management Action Plan
	<p>D.3 c: NGB with a Paralympic program, must adopt the U.S. Paralympics National Classification Policies & Procedures or establish national classification policies and procedures that comply with the U.S. Paralympics National Classification Policies & Procedures and the IPC Athlete Classification Code and International Standards.</p> <p>FINDING: USA Taekwondo does not have national classification policies and procedures.</p>	<p>USA Taekwondo uses the World Taekwondo Classification Policies and Procedures in relation to Paralympic athletes. USA Taekwondo will officially adopt those policies as the National Classification Policies & Procedures and will work with the U.S. Paralympics to ensure that they meet the requirements.</p> <p>Due Date: January 31, 2023</p>

OPERATIONAL PERFORMANCE

NGB Audit 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	E.7 c		X	
Para Inclusive Sport Programs	E.7 d	X		
Diversity – Public Disclosure	E.7 e	X		
Strategic Planning	E.8 a	X		

USOPC Policy Compliance	E.9 a	X		
Total		9	2	2

Needs Improvement				
20	Gender Equity		Management Action Plan	
	<p>E.7 b: NGB must provide equitable support and encouragement for participation by women where separate programs for male and female athletes are conducted on a national basis as required by the Act §220524(6).</p> <p>FINDING: USA Taekwondo has established performance criteria that are the same for all athletes regardless of gender. However, the criteria to qualify for USOPC-funded stipends and Elite Athlete Health Insurance are not published online or in an athlete handbook.</p>		<p>USA Taekwondo will publish USOPC direct athlete support and Elite Athlete Health Insurance criteria on its website.</p> <p>Due Date: January 31, 2023</p>	
21	Equal Opportunity		Management Action Plan	
	<p>E.7 c: NGB must provide an equal opportunity to amateur athletes, coaches, trainers, managers, administrators, and officials to participate in amateur athletic competition, without discrimination on the basis of race, color, religion, sex, age, or national origin as required by the Act §220524(8).</p> <p>FINDING: While USA Taekwondo provides an equal opportunity to participate as required, they do not provide anti-discrimination training.</p>		<p>USA Taekwondo staff are currently engaging in the USOPC's anti-discrimination training, and all will have completed training by the end of the year.</p> <p>Due Date: December 31, 2022</p>	
Deficient				
22	Grievance Procedure		Management Action Plan	
	<p>E.4 a & b:</p> <p>a. NGB must provide prompt and equitable resolution of grievances as outlined in the Act §220522(14).</p> <p>b. 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: There are elements missing from USA Taekwondo's Grievance Policy and Procedures in the areas of the manner of filing the complaint and hearing panel composition. Additionally, the grievance policy and procedures are not posted on the website.</p>		<p>USA Taekwondo will update the grievance policy to include the required elements and will replace the current policy posted on the website once finalized.</p> <p>Due Date: January 31, 2023</p>	

23	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: USA Taekwondo does not have a whistleblower and anti-retaliation policy.</p>	<p>USA Taekwondo will implement a whistleblower and anti-retaliation that meets the requirements.</p> <p>Due Date: January 31, 2023</p>

Findings in this report are currently in remediation. An addendum report will be issued at the end of the remediation period, up to 120 days post-audit.