



# USOPC NGB AUDIT

## USA TABLE TENNIS

### ADDENDUM REPORT

April 8, 2022

# EXECUTIVE SUMMARY

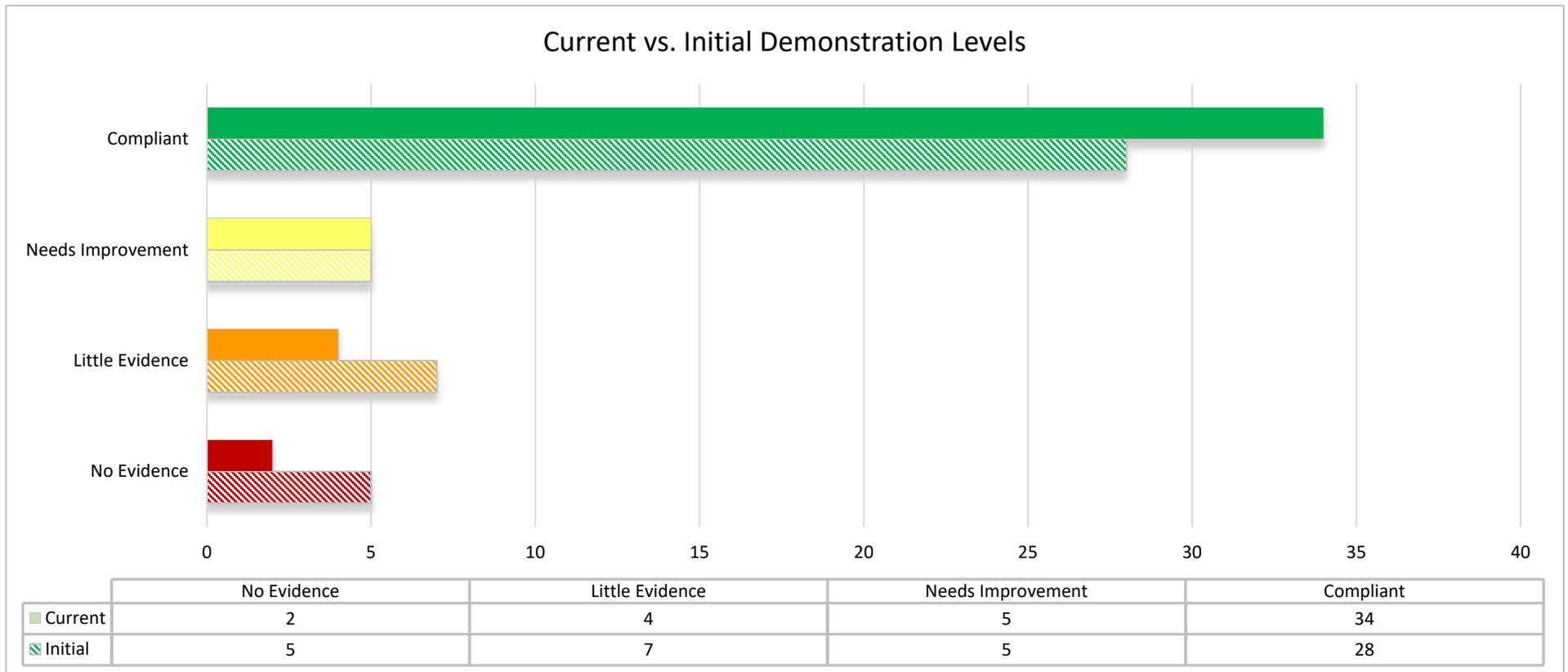
## Background, Scope, and Objectives

The United States Olympic & Paralympic Committee’s (USOPC) NGB Audit department (Audit) completed an audit of USA Table Tennis (USATT) on June 18, 2021. The purpose of the audit was to determine if USATT 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 USATT. 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 Level<sup>1</sup> 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.



<sup>1</sup>See Appendix A

## Follow-up Summary

Based on the evidence of remediation provided, USATT has remediated six findings. As of March 30, 2022, USATT is 76% compliant. In addition, there were three findings from the 2019 audit that have been remediated and validated by Audit. 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	Board Composition – A.1 c	Management Action Plan
	<p><b>FINDING:</b> USATT's Bylaws do not state that independent board members must continue to meet the definition of independent perspective for their entire term and any successive term as required by the Implementation Guide.</p>	<p>USATT will update the Bylaws to expressly state that independent Board Members must continue to meet the definition of independent perspective for their entire term and any successive term as required by the Implementation Guide.</p> <p><b>Due Date:</b> October 4, 2021</p>
	<b>Follow-up Level: Compliant</b>	
	USATT updated the bylaws to include the required language and is now compliant.	
Little Evidence of Compliance		
2	Athlete Representation – A.1 a & b	Management Action Plan
	<p><b>FINDING:</b> USATT's AAC is fully responsible for electing the Athlete Representatives on the board rather than an eligible pool of athletes as required by the USOPC Bylaws.</p> <p>In addition, The USOPC Bylaws require that athlete representatives on designated committees must be selected by the NGB with approval of eligible athlete members or a representative group of eligible athletes. However, USATT's AAC Chair nominates elite athletes for committees and then the positions are appointed by the board.</p>	<p>USATT will update the Bylaws to expressly state that Athlete Representatives on the Board will be elected by the eligible pool of athletes. USATT will enforce the requirement that athlete representatives on designated committees will be selected by USATT with the approval of eligible athlete members or a group of eligible athletes.</p> <p>USATT will hold athlete representative elections no later than September 30, 2021.</p> <p><b>Due Date:</b> October 4, 2021</p>
	<b>Follow-up Level: Compliant</b>	

	USATT updated the bylaws to include the language requiring athlete representatives on the board to be elected by eligible athletes and that the USATT athlete advisory council nominates athletes to all committees. Additionally, USATT held athlete elections consistent with the requirements. USATT is now compliant.	
3	Bylaws – A.3 a	Management Action Plan
	<p><b>FINDING:</b> There are elements missing from USATT's Bylaws in the following areas: conflict of interest requirements, general bylaw requirements, board election, and selection procedures.</p>	<p>USATT will update the Bylaws to meet USOPC requirements in the areas of conflict of interest, general bylaw requirements, board election, and selection procedures.</p> <p><b>Due Date:</b> October 4, 2021</p>
	<b>Follow-up Level: Compliant</b>	
	USATT updated the bylaws to include the required elements and is now compliant.	
4	Board Development – A. 3 b	Management Action Plan
	<p><b>FINDING:</b> USATT does not currently provide onboarding to newly seated committee members.</p> <p>Additionally, due to significant turnover, a performance evaluation of the CEO has not been conducted.</p>	<p>USATT will implement an onboarding process for newly seated committee members. USATT will undertake and complete a full performance evaluation of the CEO.</p> <p><b>Due Date:</b> October 4, 2021</p>
	<b>Follow-up Level: Needs Improvement</b>	
	USATT completed a performance evaluation as documented in the February 16, 2022 board meeting minutes. However, no evidence was provided to Audit that new committee members received onboarding.	
5	Code of Conduct – A.5 a	Management Action Plan
	<p><b>FINDING:</b> There are elements missing from USATT's Code of Conduct in the following areas: organizational expectations, reporting, resolution, and policy owner.</p>	<p>USATT will update the organization's Code of Conduct to meet USOPC requirements for organizational expectations, reporting, resolution, and policy owner.</p> <p><b>Due Date:</b> October 4, 2021</p>
	<b>Follow-up Level: Compliant</b>	
	USATT updated the code of conduct to include the required elements and is now compliant.	
6	Gifts and Entertainment Policy – A.6 c	Management Action Plan

	<p><b>FINDING:</b> There are elements missing from USATT's Gift and Entertainment policy in the following areas: applicability, disclosures, and policy owner.</p>	<p>USATT will update the organization's Gift and Entertainment policy to meet USOPC standards in applicability, disclosures, and policy owner.</p> <p><b>Due Date:</b> October 4, 2021</p>
<p><b>Follow-up Level: Compliant</b></p>		
<p>USATT updated the gifts and entertainment policy to include the required elements and is now compliant.</p>		
<p><b>No Evidence of Compliance</b></p>		
7	Conflicts of Interest Policy – A.6 b	Management Action Plan
	<p><b>FINDING:</b> There are elements missing from USATT's Conflict of Interest Policy in the following areas: applicability; organizational expectations; disclosure requirements and process; reporting and resolution for potential violations; policy owner; and resources.</p> <p>Additionally, there is no documentation to demonstrate the formal review of completed conflict of interest disclosures and summary report to the board. The controls to ensure forms are annually received and reviewed are not operating effectively. For two of the samples tested, the conflict of interest forms were not completed in a timely manner.</p> <p>There were similar findings noted in the previous USOPC audit. The previous findings noted issues with the conflicts of interest forms not being reviewed and approved by the board or Ethics &amp; Grievance Committee. There were also issues noted with USATT not following their conflicts of interest process consistently.</p>	<p>USATT will update the organization's conflict of interest policy to meet USOPC standards in applicability, organizational expectations, disclosure requirements and process, reporting and resolution for potential violations, policy owner, and resources. USATT will ensure that conflict of interest forms are completed timely. USATT will implement a procedure to ensure that a formal and effective annual review of conflict of interest disclosures will be conducted by the Chair of the Ethics and Grievance Committee, including a summary report to the board.</p> <p>USATT will ensure that the 2020 Conflicts of Interest disclosures are reviewed and documented in the board minutes. In addition, the 2020 Conflicts of Interest disclosures will be compared to 2019 Conflict of Interest disclosures, documenting any additions or updates.</p> <p><b>Due Date:</b> October 4, 2021</p>
<p><b>Follow-up Level: No Evidence</b></p>		
<p>USATT updated the conflicts of interest policy to include the majority of the required elements but is still missing three significant requirements. In addition, USATT did not provide completed disclosure forms for testing to demonstrate an appropriate review process, including providing a summary to the board.</p>		

## FINANCIAL STANDARDS AND REPORTING PRACTICES

<p><b>Little Evidence of Compliance</b></p>		
8	USOPC Funding – B.1 c	Management Action Plan

<p><b>FINDING:</b> USATT tracks the amounts reported on the final grant reports manually but could not provide general ledger details that reconcile with the final grant reports. However, USATT was able to provide sufficient documentation to demonstrate that USOPC funding was spent appropriately.</p> <p>In testing, there were two instances where the per diem amount reimbursed was higher than what was allowed according to USATT's Financial Policies and Procedures. There was also one instance where there was no review of the CEO expenses from the appropriate committee, as required.</p> <p>Additionally, there is no documented review of the credit card statement activity. This was also noted in the previous USOPC audit.</p>	<p>USATT will implement financial policies to provide general ledger details that reconcile with USOPC grant reports. USATT will implement procedures to ensure that per diem reimbursements are consistent with established policies, and to ensure that CEO expenses are reviewed by the appropriate committee. USATT will implement procedures to regularly review credit card statement activity.</p> <p>In addition, the CEO's expenses for 2020 will be reviewed for appropriateness and documented.</p> <p><b>Due Date:</b> October 4, 2021</p>
<p><b>Follow-up Level: Little Evidence</b></p>	
<p>Final grant reports for 2021 are due to the USOPC in March 2022. As this deadline is after the remediation period, Audit was unable to evaluate if the finding has been remediated.</p>	

## ATHLETE PROTECTION AND RIGHTS

Needs Improvement		
9	Anti-Doping Policy Language – C.4 b	Management Action Plan
	<p><b>FINDING:</b> USATT's anti-doping language in the Bylaws does not include the reference(s) to WADA.</p> <p>In addition, the Member Code of Conduct does not contain all the required language for members or participants, including a requirement to adhere to the rules, policies, and procedures of the USOPC.</p>	<p>USATT will update bylaws to include appropriate references to WADA. USATT will update the Member Code of Conduct to include all required language for members or participants, including a requirement to adhere to the rules, policies, and procedures of the USOPC.</p> <p><b>Due Date:</b> October 4, 2021</p>
<p><b>Follow-up Level: Needs Improvement</b></p>		
<p>USATT updated the bylaws to include the required language. However, the member code of conduct has not been updated.</p>		
10	Athlete Agreements – C.5 a	Management Action Plan
	<p><b>FINDING:</b> USATT's athlete agreement does not contain criteria to obtain basic services and additional services and commitments provided to the athlete, such as financial support.</p>	<p>USATT will update the organization's athlete agreement to include criteria to obtain basic services and additional services and commitments for athletes, such as financial support.</p>

		<b>Due Date:</b> October 4, 2021
<b>Follow-up Level: Needs Improvement</b>		
USATT did not submit an updated athlete agreement to remediate this finding.		
<b>No Evidence of Compliance</b>		
11	USOPC Athlete Safety Requirements – C.3 a	Management Action Plan
	<p><b>FINDING:</b> There are elements missing from USATT's Background Check Policy, including applicability, timing, and type or level of offense.</p> <p>Testing of USATT's background check results showed 11 expired background checks. In addition, USATT's background check listing included one individual who did not have a completed background check and one individual who was no longer affiliated with USATT in the tracking system.</p>	<p>USATT will update the organization's background check policy to include USOPC requirements regarding applicability, timing, and type or level of offense. The Background Check listing will be reviewed regularly, but not less than quarterly, by USATT staff for expired results and to ensure that persons within the tracking system are currently affiliated with the organization.</p> <p><b>Due Date:</b> October 4, 2021</p>
<b>Follow-up Level: Little Evidence</b>		
USATT updated the background check policy to include the majority of the required elements but is still missing four requirements.		
Additionally, while there was a decrease in identified expired background checks, follow-up testing of USATT's background check results showed two individuals with expired background checks.		

## SPORT PERFORMANCE

<b>Needs Improvement</b>		
12	Paralympic Classification – D.4 c	Management Action Plan
	<p><b>FINDING:</b> USATT has national Paralympic classification policies and procedures, however, USATT needs to make minor improvements to be compliant.</p>	<p>USATT will review and update the Paralympic classification policies and procedures to ensure compliance with U.S. Paralympics National Classification Policies &amp; Procedures and the IPC Athlete Classification Code and International Standards.</p> <p><b>Due Date:</b> October 4, 2021</p>
<b>Follow-up Level: Compliant</b>		
USATT updated the national Paralympic classification policies and procedures to include the required improvements and is now compliant.		
<b>No Evidence of Compliance</b>		

13	Event Sanctioning – D.4 b	Management Action Plan
	<p><b>FINDING:</b> USATT's sanctioning document(s) do not have all of the minimum required elements as stated in the Implementation Guide.</p>	<p>USATT will update sanctioning documents to ensure that all elements required by the Implementation Guide are satisfied.</p> <p><b>Due Date:</b> October 4, 2021</p>
<p><b>Follow-up Level: No Evidence</b></p>		
	<p>USATT did not make the required updates to the sanctioning document(s).</p>	

## OPERATIONAL PERFORMANCE

Needs Improvement		
14	Managerial Capability – E.1 a	Management Action Plan
	<p><b>FINDING:</b> Based on conversations with USOPC departments and USATT staff and board members, Audit noted that the board's management of strategic matters and its engagement among directors is improving. However, USATT's Board must continue to integrate and engage its newly seated members through constructive discussion that promotes trust and collaboration.</p>	<p>USATT's Board of Directors is actively seeking to engage all Directors in processes that promote trust and collaboration. To that end, USATT will schedule a virtual offsite for directors to focus and align on the organization's values and priorities and develop long-term plans to support those values and priorities. The Board Chair is encouraging new board members to actively participate in critical project task forces to create meaningful interaction and collaboration among directors. The Board Code of Conduct and Social Media policy will be reviewed and signed by all Directors to remind them that compliance with both policies is required and to explain the consequences of non-compliance. The USATT Board Chair will also continue to encourage vigorous discussion during board meetings.</p> <p><b>Due Date:</b> October 4, 2021</p>
<p><b>Follow-up Level: Needs Improvement</b></p>		
	<p>USATT provided evidence that the Board Code of Conduct and Social Media Policy was reviewed and signed by all directors. However, evidence was not provided that a virtual offsite meeting occurred. Despite actions taken by management and the board, concerns persist. Audit will continue to monitor board and management engagement.</p>	
Little Evidence of Compliance		
15	Equal Opportunity – E.7 c	Management Action Plan

	<p><b>FINDING:</b> USATT does not currently provide anti-discrimination training which outlines equal opportunity to participate as required by the Implementation Guide.</p>	<p>USATT Board will implement anti-discrimination training which outlines equal opportunity to participate as is required by the Implementation Guide.</p> <p><b>Due Date:</b> October 4, 2021</p>
<p><b>Follow-up Level: Little Evidence</b></p>		
<p>USATT did not implement anti-discrimination training.</p>		
<p><b>No Evidence of Compliance</b></p>		
16	Grievance Procedures – E.4 a & b	Management Action Plan
	<p><b>FINDING:</b> There are elements missing from USATT's Grievance Policy and Procedures in the following areas: types of grievances, grievance form, conduct of the proceedings, hearing panel composition, and hearing process.</p> <p>Audit was unable to verify if USATT provided a fair process or if the grievance procedures were followed as supporting documentation regarding evidence of a pre-hearing, hearing, a conflict-free panel, and resolution of grievances could not be provided.</p> <p>There was a finding related to grievances noted in the previous USOPC audit. The previous finding noted issues with USATT following their complaint procedures. As Audit was unable to verify if procedures are being followed, this finding remains open.</p>	<p>USATT Board will update the organization's Grievance Policy and Procedures to meet USOPC standards in the types of grievances, grievance form, conduct of the proceedings, hearing panel composition, and the hearing process. USATT procedures will be updated to ensure there is appropriate documentation of evidence of a pre-hearing, a hearing, a conflict-free panel, and a resolution of the grievance.</p> <p><b>Due Date:</b> October 4, 2021</p>
<p><b>Follow-up Level: Little Evidence</b></p>		
<p>USATT updated the grievance policy to include the required elements. However, the supplemental procedures have not been posted on the website. In addition, as there has not been a grievance filed since the initial finding, Audit is unable to verify if a fair process has been implemented and if supporting documents were properly retained.</p>		
17	Whistleblower and Anti-Retaliation Policy – E.5 a	Management Action Plan
	<p><b>FINDING:</b> USATT does not have a whistleblower policy.</p> <p>While reviewing grievances, Audit found that USATT received an anonymous complaint. Since they lack a whistleblower policy, this matter was handled as a grievance. Due to the anonymous nature of the report and the fact that it was outside of the timeline as specified in USATT's Grievance Procedures the case was dismissed. If USATT had a</p>	<p>USATT Board will implement an appropriate Whistleblower and Anti-Retaliation Policy, which must include a process to report and review violations of the policy.</p> <p><b>Due Date:</b> October 4, 2021</p>

whistleblower policy as required, this matter could have been investigated and resolved.	
<b>Follow-up Level: Needs Improvement</b>	
USATT implemented a whistleblower policy that includes the majority of required elements; however, the policy is still missing three of the requirements. In addition, Audit is unaware of any instances of non-compliance with the new policy.	

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

We would like to thank the USA Table Tennis 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.