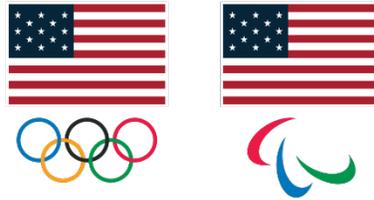

United States Olympic & Paralympic Committee

Audit & Organizational Advancement



Report for:
American Canoe Association

Review of:
2019 Compliance Checklist

Dated:
March 12, 2020



UNITED STATES
OLYMPIC & PARALYMPIC
COMMITTEE
1 Olympic Plaza
Colorado Springs, CO 80909

March 12, 2020

Beth Spilman
Interim Chief Executive Officer
American Canoe Association

Dear Beth,

Enclosed is the United States Olympic and Paralympic Committee's (USOPC) report on the 2019 Compliance Checklist for American Canoe Association (ACA). We want to express our appreciation for the time you and your staff spent completing the Checklist and providing documents during the review.

ACA was compliant as it specifically relates to the compliance checklist report for the questions outlined below in the following areas: governance/managerial; due process and athlete representation; and anti-doping. There were initially eight deficiencies identified in the following areas: governance/managerial; financial capability; and due process and athlete representation. With updates to its policies, ACA remedied 6 deficiencies. There are two remaining deficiencies in the area of financial capability.

As of September 13, 2019, the USOPC Board approved the revised NGB and HPMO Athlete Safety Policy. In an effort to align the Compliance Checklist process with the NGB and HPMO Athlete Safety Policy, eliminate redundancies, and ensure clarity as it relates to what entity is solely responsible for auditing SafeSport requirements, the auditing of athlete safety requirements now falls under the jurisdiction of the U.S. Center for SafeSport.

The report will be presented to the USOPC Athlete and NGB Engagement Committee and be made available on TeamUSA.org. We hope you found the review process to be helpful. If you have any suggestions, please do not hesitate to share them with us.

Sincerely,

Audit & Organizational Advancement Team

cc: Rick Adams Chris McCleary Robin Pope
Wendy Guthrie Denise Parker Stanton Collins
Onye Ikwuakor



2019 COMPLIANCE CHECKLIST REPORT

American Canoe Association

OBJECTIVE AND SCOPE

The objective of the review is to verify ACA is in compliance with key elements of the Ted Stevens Olympic and Amateur Sports Act, the USOPC Bylaws and certain USOPC policies, in order to demonstrate ongoing commitment to the values and requirements of membership in the USOPC. The scope includes the 2019 Compliance Checklist certified by ACA and the supporting documents provided by ACA. Compliance Checklist procedures are designed to verify that certain NGB policies are in place. This Compliance Checklist does not conclude on the effectiveness of any policies reviewed. Additional audit procedures are completed on select NGBs each year to verify various policies and processes are being followed.

The following chart shows all the requirements in the Compliance Checklist and corresponding status for ACA. For any deficiencies, see the explanations and action plans after the chart.

	Question	Status
Governance/Managerial		
1	Do you have a code of conduct for your employees, members, board of directors and officers?	Compliant
2	Do you have a strategic plan that is capable of supporting athletes in achieving sustained competitive excellence, and in growing the sport?	Compliant
3	Do you have your current bylaws posted on your website?	Compliant
4	Are you compliant with the insurance requirements as set forth in Exhibit 2 of the most recent PPA?	Compliant
5	Have you submitted, in a timely fashion, data and information on the participation of women, individuals with disabilities and racial and ethnic minorities in your athletic activities and administration?	Compliant
6	Have you submitted to the USOPC for review and approval a plan to encourage the participation of men, women, individuals with disabilities and racial and ethnic minorities in your amateur athletic activities and administration?	Compliant
Financial Capability		
7	Are you recognized by the IRS as a tax-exempt organization?	Compliant
8	Are you incorporated under the laws of a state of the United States or the District of Columbia as a not-for-profit corporation?	Compliant
9	Do you have your three most recent IRS Form 990s on your website?	Compliant
10	Have you completed and posted on your website your three most recent annual audited financial statements?	Deficient
11	Do you have written financial policies and procedures?	Compliant
12	Do you have an approval and/or review process for cash disbursements?	Compliant
13	Do you provide frequent (monthly or quarterly) financial statements to your board or designated committee?	Compliant
14	Do you have a board-approved annual budget?	Compliant
15	Have you spent USOPC funds as required by the funding agreements in the previous 12 months?	Compliant

16	Do you maintain accurate accounting records in accordance with accounting principles generally accepted in the USA (GAAP)?	Deficient
Due Process and Athlete Representation		
17	Do you provide procedures for the prompt and equitable resolution of grievances of your members?	Compliant
18	Do your grievance procedures provide for fair notice and opportunity for a hearing to any athlete, coach, trainer, manager, administrator or official before declaring the individual ineligible to participate?	Compliant
19	Do you require at least 20% athlete representation on grievance panels?	Compliant
20	Do you have at least 20% athlete representation on your board of directors?	Compliant
21	Do you have at least 20% athlete representation on your budget committee?	Compliant
22	Do you have at least 20% athlete representation on your selection committee, which prepares, approves or implements selection of international, Olympic, Paralympic and Pan American Games team members, including athletes, coaches, administrators and sport staff?	Compliant
23	If you govern or operate a Paralympic Sport, do you have a Paralympic Sport Advisory Group that includes a combination of coaching staff, high performance staff and at least 20% Paralympic athlete representation to craft and approve selection procedures and to serve in an advisory capacity for high performance planning?	Compliant
Athlete Safety		
24	Do you have language in your bylaws that provides jurisdictions to the U.S. Center for Safe Sport?	*Transitioned to U.S. Center for SafeSport
25	Do you have a USOPC-compliant Athlete Safety Policy?	*Transitioned to U.S. Center for SafeSport
Anti-Doping		
26	Do you inform Athletes, Athlete Support Personnel and other Persons in your sport of the USOPC National Anti-Doping Policy and of the USADA Protocol?	Compliant
27	Unless otherwise agreed by USADA, at least quarterly do you provide USADA with an updated list of athletes, proposed by your NGB, to be included in the USADA RTP? With respect to each athlete on such list and such additional athletes as may be designated by USADA for inclusion in the USADA RTP, do you provide USADA with initial contact information which shall, at a minimum, include accurate residential, mailing and email addresses (if available) and phone numbers for each athlete?	Compliant
28	At least six months prior to the commencement of the most recent applicable Olympic or Paralympic Games, did you provide USADA with a list of all athletes that may have reasonably been selected to represent the U.S. in such Games?	Compliant
29	Do you have an identified staff member to act as a liaison with USADA?	Compliant

*The U.S. Center for SafeSport has taken jurisdiction over the auditing of Athlete Safety requirements. To that end, as of 9/13/2019, the USOPC will no longer review Athlete Safety requirements which fall under the Center's jurisdiction.

DEFICIENCIES

2. Do you have a strategic plan that is capable of supporting athletes in achieving sustained competitive excellence, and in growing the sport?

ACA did not submit a Strategic Plan for review.

ACA Action Plan: ACA will have a strategic plan by the end of the 90-day remedy period. We have received a grant from NGB Services to help with this process. Our first step is to distribute a survey to our members; that survey is already drafted and will be distributed to our members by the end of this calendar year (2019).

USOPC Status Update: ACA has submitted a 2020-2024 Strategic Plan to address this deficiency. They are considered compliant as of March 4, 2020.

9. Do you have your three most recent IRS Form 990s on your website?

ACA does not have its 2018 IRS Form 990 uploaded to its website.

ACA Action Plan: ACA will post the 2018 IRS Form 990 on our website by 12/15/19.

USOPC Status Update: ACA completed and uploaded its 2017-18 IRS Form 990 to its website. Audit verified ACA was compliant on March 3, 2020.

10. Have you completed and posted on your website your three most recent annual audited financial statements?

ACA does not have its 2018 audited financial statements uploaded to its website.

ACA Action Plan: ACA is in the process of contracting with an auditor to complete the 2018 audit with the goal of completing this audit and posting the 2018 audited financials to our website before the end of the 90-day remedy period.

USOPC Status Update: ACA has contracted with an accounting firm to conduct the audit in Spring of 2020. This item will remain deficient at this time.

16. Do you maintain accurate accounting records in accordance with accounting principles generally accepted in the USA (GAAP)?

Due to the deficiency noted in #10 above, regarding the 2018 audited financial statements, the USOPC was unable to verify whether accurate accounting records have been kept in the most recent fiscal year.

ACA Action Plan: ACA's audited financial statements will demonstrate that we maintain accurate accounting records in accordance with GAAP accounting principles.

USOPC Status Update: ACA has contracted with an accounting firm to conduct the audit in Spring of 2020. This item will remain deficient at this time.

18. Do your grievance procedures provide for fair notice and opportunity for a hearing to any athlete, coach, trainer, manager, administrator or official before declaring the individual ineligible to participate?

ACA was deemed deficient for the following:

ACA provides fair notice for "Complaints Involving Selection to Participate in a Competition", in Section 13 of

its GOV-013 Policy, however, fair notice should be afforded to all types of grievances.

Additionally, ACA's grievance procedures or Bylaws do not clearly afford an opportunity for a hearing before suspending a member on a provisional or permanent basis.

ACA Action Plan: *ACA will revise the Grievance Policy to explicitly provide fair notice to all types of grievances and to clearly afford an opportunity for a hearing before suspending a member on a provisional or permanent basis.*

USOPC Status Update: ACA updated Section 13 of its GOV-013 Policy to address fair notice and an opportunity for a hearing. They are compliant as of March 11, 2020.

21. Do you have at least 20% athlete representation on your budget committee?

ACA does meet the 20% athlete representation requirement. However, ACA appoints athlete rep members to its committees with Board approval. Appointments to committees and task forces must be approved by athletes, or a representative group of athletes, in accordance with USOPC Bylaw, Section 8.8.5.

ACA Action Plan: *ACA membership recently voted to approve an amendment to our Bylaws which addresses this deficiency. Specifically, this amendment to ACA Bylaws, Article VIII - Committees, Section 1 makes it clear that athlete representatives are selected via direct election of our competition athlete members and that the Board is not involved in approving these selections. The specific change involves an amendment to the last sentence of Section 1; it will now read as follows: "Elite Athlete and Actively Engaged representatives, as defined by ACA Board Policy ATH-001: Athlete Representative Classifications, on all committees shall not be appointed or determined by the Board of Directors. Instead, they shall be selected by the direct election of the Competition Athlete members of the ACA."*

USOPC Status Update: ACA updated its Bylaws, Article VIII, Section 1 to address this deficiency and is considered compliant as of March 4, 2020.

22. Do you have at least 20% athlete representation on your selection committee, which prepares, approves or implements selection of international, Olympic, Paralympic and Pan American Games team members, including athletes, coaches, administrators and sport staff?

ACA was deemed deficient for the same reason as above regarding athlete representative appointment and approval by the Board.

ACA Action Plan: *ACA membership recently voted to approve an amendment to our Bylaws which addresses this deficiency. Specifically, this amendment to ACA Bylaws, Article VIII - Committees, Section 1 makes it clear that athlete representatives are selected via direct election of our competition athlete members and that the Board is not involved in approving these selections. The specific change involves an amendment to the last sentence of Section 1; it will now read as follows: "Elite Athlete and Actively Engaged representatives, as defined by ACA Board Policy ATH-001: Athlete Representative Classifications, on all committees shall not be appointed or determined by the Board of Directors. Instead, they shall be selected by the direct election of the Competition Athlete members of the ACA."*

USOPC Status Update: ACA updated its Bylaws, Article VIII, Section 1 to address this deficiency and is considered compliant as of March 4, 2020.

23. If you govern or operate a Paralympic Sport, do you have a Paralympic Sport Advisory Group that includes a combination of coaching staff, high performance staff and at least 20% Paralympic athlete representation to craft and approve selection procedures and to serve in an advisory capacity for high

performance planning?

ACA was deemed deficient for the same reason as above regarding athlete representative appointment and approval by the Board.

ACA Action Plan: *ACA membership recently voted to approve an amendment to our Bylaws which addresses this deficiency. Specifically, this amendment to ACA Bylaws, Article VIII - Committees, Section 1 makes it clear that athlete representatives are selected via direct election of our competition athlete members and that the Board is not involved in approving these selections. The specific change involves an amendment to the last sentence of Section 1; it will now read as follows: "Elite Athlete and Actively Engaged representatives, as defined by ACA Board Policy ATH-001: Athlete Representative Classifications, on all committees shall not be appointed or determined by the Board of Directors. Instead, they shall be selected by the direct election of the Competition Athlete members of the ACA."*

USOPC Status Update: ACA updated its Bylaws, Article VIII, Section 1 to address this deficiency and is considered compliant as of March 4, 2020.

CONCLUSION

ACA must improve financial capability to be fully compliant with the USOPC's Compliance Checklist. The Compliance Checklist does not conclude on the effectiveness of any policies reviewed. Additional audit procedures are completed on select NGBs each year to verify various policies and processes are being followed.