
United States Olympic & Paralympic Committee

Audit & Organizational Advancement



Report for:
USA Taekwondo

Review of:
Compliance Checklist

Dated:
August 12, 2019



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

August 12, 2019

Steve McNally
Chief Executive Officer
USA Taekwondo

Dear Steve,

Enclosed is the United States Olympic & Paralympic Committee's (USOPC) report on the 2018 Compliance Checklist for USA Taekwondo (USAT). We want to express our appreciation for the time you and your staff spent completing the Checklist and providing documents during the review.

USAT was compliant in the areas as it specifically relates to the compliance checklist report for the questions outlined below in the following areas: governance and managerial; financial capability; and due process and athlete representation. There were initially three deficiencies identified in the areas of due process, SafeSport, and Anti-Doping. With updates to their policies, USAT remedied one deficiency with two remaining in SafeSport and Anti-doping. There are also additional observations in the report that when implemented SafeSport policy language and compliance for SafeSport 2018 requirements.

The report will be presented to the USOPC Athlete and NGB Engagement Committee and be made available on the Team USA website. 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,

Bridget Toelle, CPA, CIA
Vice President
Audit & Organizational Advancement

Rich Wright
Staff Auditor

cc: Rick Adams Chris McCleary Don Reynolds
Wendy Guthrie Denise Parker Stephen Lambdin
Onye Ikwuakor Stephen Hess



COMPLIANCE CHECKLIST REPORT

USA Taekwondo

OBJECTIVE AND SCOPE

The objective of the review is to verify USAT 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 2018 Compliance Checklist certified by USAT and the supporting documents provided by USAT. 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 Climbing. 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
Financial Capability		
4	Are you recognized by the IRS as a tax-exempt organization?	Compliant
5	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
6	Do you have your three most recent IRS Form 990s on your website?	Compliant
7	Have you completed and posted on your website your three most recent annual audited financial statements?	Compliant
8	Do you have written financial policies and procedures?	Compliant
9	Do you have an approval and/or review process for cash disbursements?	Compliant
10	Do you provide frequent (monthly or quarterly) financial statements to your board or designated committee?	Compliant
11	Do you have a board-approved annual budget?	Compliant
12	Have you spent USOPC funds as required by the funding agreements in the previous 12 months?	Compliant
Due Process and Athlete Representation		
13	Do you provide procedures for the prompt and equitable resolution of grievances of your members?	Compliant
14	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
15	Do you require at least 20% athlete representation on grievance panels?	Compliant

16	Do you have at least 20% athlete representation on your board of directors?	Compliant
17	Do you have at least 20% athlete representation on your budget committee?	Compliant
18	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
SafeSport		
19	Do you have USOPC SafeSport language in your bylaws that provides jurisdictions to the U.S. Center for Safe Sport?	Compliant
20	Do you have a USOPC-compliant Athlete Safety Policy?	Deficient
21	Do you have a grievance process that is materially free of bias and conflicts of interest for SafeSport allegations, and includes the opportunity for review by a disinterested individual or body?	Compliant
22	Does your policy require criminal background checks, at least every two years, for those individuals that are formally authorized, approved or appointed (a) to a position of authority over, or (b) to have frequent contact with athletes?	Compliant
23	Does your policy require education and training specific to SafeSport for those individuals that are formally authorized, approved or appointed (a) to a position of authority over, or (b) to have frequent contact with athletes?	Compliant
Anti-Doping		
24	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?	Deficient
25	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
26	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
27	Do you have an identified staff member to act as a liaison with USADA?	Compliant

DEFICIENCIES

Do you have a USOPC-compliant Athlete Safety Policy?

USAT was deemed deficient for the following:

USAT does not clearly state if its SafeSport policy applies to employees, athletes designated to the USADA registered testing pool, and individuals formally authorized, approved, or appointed to a position of authority over or to have frequent contact with athletes. There are random references, but USAT does not specifically state who the policy applies to.

USAT's policy does not contain a list of covered individuals. Instead, USAT has a variety of listed entities within each section of the definitions, however, these are not consistent across all defined misconduct categories.

USAT Action Plan: *USA Taekwondo is amending all of its Safe Sport, disciplinary, and ethics policies and procedures and will expressly denominate the people to whom these policies apply.*

USOPC Status Update: USAT did not provide an updated policy that clearly identify who the policy applies to. The named applicable entities are not consistent throughout the policy. USAT will update its athlete safety policy to address this deficiency for the 2019 Compliance Checklist.

Do you have a grievance process that is materially free of bias and conflicts of interest for SafeSport allegations, and includes the opportunity for review by a disinterested individual or body?

USAT was deemed deficient for the following:

On page 20 of USAT's SafeSport policy, the Executive Director (ED or CEO) assigns a "responsible person" to gather data. In some instances, this may appear to be biased or potentially a conflict of interest depending on who is selected.

USAT might consider having the Ethics Committee select this "responsible person" to alleviate any hint of impropriety on the part of the CEO.

There is no stated requirement for hearing panel composition or 20% athlete representation for SafeSport grievances.

On page 21, it appears the Executive Director possesses the opportunity to override the hearing panel's decision regarding sanction selection for each complaint and this, again, could appear to be biased or a conflict of interest.

USAT Action Plan: *USA Taekwondo is amending all of its Safe Sport, disciplinary, and ethics policies and procedures and will expressly direct the Ethics Committee or Judicial Committee to appoint a person to gather data. With respect to athlete participation, the Bylaws do in fact require 20 percent athlete participation for all designated committees as defined by the USOPC Bylaws, which includes committees empowered to handle disciplinary matters. In addition, Section 4.6 of the Judicial and Ethics Committee Hearing Procedures states:*

§4.6 After the initial review has been completed and the complaint accepted, the Committee Chair shall assign the Complaint to a Hearing Panel of three (3) members, at least one of whom shall be an athlete

satisfying the requirements of Section 8.8.2 of the USOPC Bylaws. Hearing Panel members may be (but are not required to be) members of the Committee, and they need not be "Independent" as that term is defined in the USAT Bylaws. However, all Hearing Panel members shall be impartial and shall be free of any actual or apparent conflict of interest.

With regard to the Executive Director having the apparent authority to override a committee decision, that is not intentional. The revised rules will make it clear that the decision of the Committee is final, subject to appeal to the Board of Directors and ultimately may be challenged in arbitration.

USOPC Status Update: USAT updated its SafeSport Strategy document to address the elements of this deficiency. Auditor verified these items are cured on July 16, 2019.

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?

USAT's Bylaws/Code of Conduct do not contain the required language for this element and was deemed deficient.

USAT needs to update its Bylaws, Membership Agreements and/or Licenses to include the required specific language from Appendix 3 of the NGB Compliance Checklist.

USAT Action Plan: *USAT believes that its language is compliant as reflected in the attached document... [Attached Membership Agreement Forms]*

USOPC Status Update: USAT submitted Membership Agreement forms and Code of Conduct, however, these did not contain the required USADA language. Auditor sent USAT the USADA language templates to review and USAT will update its Membership Agreement forms with the USADA template language for the 2019 Compliance Checklist.

ADDITIONAL OBSERVATIONS

During the review we identified additional areas for improvement. The additional observations do not impact the compliant status but could impact it in the future.

Does your policy require education and training specific to SafeSport for those individuals that are formally authorized, approved or appointed (a) to a position of authority over, or (b) to have frequent contact with athletes?

USAT's SafeSport policy language is unclear on who is required to complete education and training on pages 16 and 17.

We recommend USAT combine the various named entities spread throughout these pages to a single location at the beginning of "12. Awareness & Training - USA Taekwondo Members" page 16, to alleviate potential confusion.

USOPC Status Update: USAT will update its athlete safety policy to address this deficiency for the 2019 Compliance Checklist.

Do you have a USOPC-compliant Athlete Safety Policy?

Auditor completed a review of USAT's SafeSport program as of June 19, 2018. Auditor identified USAT had not yet brought its SafeSport Policy into full compliance with the requirements which were required by December 2018. As USAT's policy was submitted in early 2018 and reviewed in June 2018, these findings were not identified as deficient but may be considered deficient based on the requirements at the time of the next review. Note, the USOPC NGB ASP is currently under review and requirements may change in 2019. The following was identified during the review of USAT's SafeSport policy:

USAT appears to be in compliance with this requirement as of the time of the review, however if not in compliance by that date will be considered a deficiency.

USAT's SafeSport policy should specify background checks and SafeSport training will be completed before contact with athletes begins and in any event within 60 days of the new role.

USAT's SafeSport policy should include a publication of a list, updated at least annually, of those people included in the background check and SafeSport training requirement.

USAT's SafeSport should clearly publish if the background check requirement does not apply to certain or all people under 18 years of age.

USAT's SafeSport policy should state that its training is based on the Center's information (or additional NGB materials).

USAT should ensure its SafeSport program is updated for newly required elements prior to the end of 2018 to ensure continued compliance.

Additionally, it is not yet required in USOPC Athlete Safety Policy, however NGBs must comply with the Protecting Youth Victims from Sexual Abuse and Safe Sport Authorization Act of 2017. NGB should update policies to ensure they comply with the legislation.

USOPC Status Update: USAT will update its athlete safety policy to address this deficiency for the 2019 Compliance Checklist.

CONCLUSION

USAT must improve its SafeSport and anti-doping policy language 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.