



# Audit Report

## US Synchronized Swimming

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NGB Compliance and Audit Department



## EXECUTIVE SUMMARY

### Background and Audit Scope

The United States Olympic Committee (USOC) Audit Division completed an audit of United States Synchronized Swimming (USSS). The purpose of the audit was to determine if USSS complies with select requirements of the Ted Stevens Olympic and Amateur Sports Act, 36 U.S.C. § 220522 et seq (the Act) and USOC Bylaws. The audit period focused on activities conducted in 2017 and 2018 and USOC funds received from January 1, 2017 through December 31, 2017.

### Audit Objectives

The objectives of the audit were to determine:

- Previous audit recommendations status,
- Compliance with select requirements in funding agreements,
- Compliance with select USOC documents which are applicable to National Governing Bodies (NGBs),
- Internal control environment promotes managerial and financial capabilities, and
- Compliance with NGB internal documents.

### Audit Summary

Based on the audit procedures performed, the application of select policies and procedures were reviewed to determine alignment with USOC requirements. The conclusion within each area was based on the risk level of each recommendation and number of recommendations. Appendix C includes an explanation of each conclusion type. Appendix D includes detailed audit procedures.

### Audit Rating

Audit Rating			
NGB	Current Audit Rating	Prior Audit Rating	Current Average Rating
USSS	18	3	20

The audit rating is an open-ended rating, with zero being the optimal rating. To calculate the current average rating, we compared USSS to NGBs with comparable annual revenue. The audit rating is explained in more detail in Appendix B.

Audit Summary	
Audit Area	Conclusion
Governance/Managerial	Satisfactory
Financial Capabilities	Unsatisfactory
Due Process	Unsatisfactory
Athlete Representation	Satisfactory
Athlete Safety	Marginal

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

## EXECUTIVE SUMMARY (CONTINUED)

The following is a summary of the opportunities for improvement identified during the audit and are detailed on subsequent pages. The level of risk was determined based on the potential impact it could have to USSS’s athletes and USSS, the managerial and financial capabilities of USSS, and any mitigating controls noted during the audit. Definitions of the risk levels are included in Appendix A.

Recommendation by Risk Level		
Recommendations	Audit Area	Risk Level
Complaint Procedure	Due Process	High
Enforcement of Background Checks & Education and Training	Athlete Safety	Medium
Funds Received Process	Financial	Medium
Corporate Credit Card Purchases	Financial	Medium
Payroll System Access	Financial	Medium
Inventory Controls	Financial	Medium
Invoices Missing Approval and Coding	Financial	Medium
Credit Card Reimbursement	Financial	Medium
Conflict of Interest Process and Review	Governance/ Managerial	Low
Approval of Independent Auditors and Audited Financial Statements	Governance/ Managerial	Low

## PRIOR AUDIT

USSS’s previous audit report from the USOC, dated June 16, 2014, resulted in one recommendation in the area of governance. This recommendation is included as a repeat recommendation.

## CURRENT RECOMMENDATIONS

Risk level: High			
Audit area: Due Process			
#1	Complaint Procedure	Recommendation	Management’s Action Plan
	<p>USSS does not follow the complaint procedure outlined in the bylaws. At the time of audit, conversations with USSS revealed that the complaint procedure in place was as follows: (1) complaint is received by CEO or president of the board; (2) complaint is investigated "essentially hearing both sides"; (3) the complaint is referred to a committee, if applicable; (4) the complaint is then mediated via a phone call; and (5) resolution is documented in the form of a summary on the complaint list managed by a board of directors. After discussion of the process in place at the time of audit, the CEO indicated that USSS would transition to following the procedure outlined in the bylaws.</p> <p>The Ted Stevens Act requires that an NGB provide "procedures for prompt and equitable resolution of grievances of its members," and that the NGB provide "fair notice and opportunity for a hearing." USSS bylaws provide that a violation or complaint filed about the right to participate, code of conduct, athlete safety (non-us center for SafeSport), and discipline by USSS shall be filed with the local synchronized swimming club or the executive director. The respondent is required to be provided notice of the charges, the remedy requested by the complainant, and set forth the date and time of the hearing. The parties are provided an opportunity to present oral and written evidence as well as the opportunity to cross-examine witnesses. A written</p>	<p>It is recommended that USSS follow the complaint procedures outlined in the bylaws. It is also strongly encouraged that the CEO develop a written process with oversight of the delegation and application of the complaint procedures to ensure that members are afforded basic due process rights.</p>	<p>Complaints received by the USSS office and/or board members of USSS will be documented and shared with the appropriate committee by the CEO. These committees may include, but are not limited to the National Board of Review, Ethics Committee, Center for SafeSport and the USOC.</p> <p><b>Responsible party: CEO</b></p> <p><b>Target date: Implemented</b></p>

decision is required within 24 hours.

Turnover at USSS created a lack of the complaint procedure process. The effect was individuals were not afforded a procedure outlined in the bylaws of USSS. This creates a high risk of failure to provide due process to the parties involved, specifically, the respondent. Also, a lack of application of the procedures in the bylaws creates an inconsistency among those adjudicating the complaint proceedings and can create a moderate risk of failure to provide due process. Lastly, there is a lack of oversight to the complaint procedure process resulting in a sole person adjudicating all matters without regard for the process in the bylaws.

Risk level: Medium

Audit area: Athlete Safety

#2	Enforcement of Background Checks & Education and Training	Recommendation	Management's Action Plan
	<p>USSS has experienced turnover throughout the organization, including a new CEO and front office staff. Prior to the turnover, background checks and SafeSport education and training was manually tracked. An off-site staff member would receive SafeSport training completion certificates and document in an excel sheet only accessible to the staff member. Background checks were manually verified through the background check system. The dates were then manually entered into the membership system. During the front office change over, the current CEO identified the risks of these issues and implemented an updated membership process until a new process is identified. The audit was conducted during the time of transition to the updated process. The updated process was intended to put all individuals that did not have a background check or SafeSport and education training into a pending status, removing USSS's authorization for this member to engage with athletes. Through the new process, these items are tracked by a new staff member with a specific role of managing membership. This staff member tracks SafeSport</p>	<p>For the reasons outlined, it is recommended that USSS continue to improve the process to track covered individuals identified in the SafeSport policy and ensure that a background check and SafeSport education &amp; training is completed. Further, USSS may consider conducting an internal audit to determine if the manual process temporarily implemented works until a new membership system is identified.</p>	<p>Since the time of the audit, all members requiring a background screen and SafeSport training have been placed into pending status in the membership system. Once they have completed the process their status is changed to active. The reports from NCSI (background screen provider) and the Center for SafeSport are pulled every Monday, Wednesday and Friday and compiled into the same list by one specified employee. That employee then changes membership status when the standards have been met.</p> <p>USSS has begun the process of transitioning from our current membership system to a system</p>

completion manually through the center's database and background checks via the background check system three times a week. The auditor tested 100 individuals for current background checks and SafeSport education and training. From the 100 individuals tested, eleven (11) did not have a current background check or SafeSport education and training; were not pending in the membership system; and were authorized by USSS to engage with athletes.

The USOC's NGB athlete safety policy requires criminal background checks at least every two years, and education and training concerning the key elements of USSS's athlete safety program, for those individuals USSS formally authorizes, approves or appoints (a) to a position of authority over, or (b) to have frequent contact with athletes; and USSS's staff.

The manual process to track background checks and SafeSport education & training in place prior to the front office turn over did not efficiently monitor the status of required individuals. As a result, individuals were authorized to engage with athletes without the requirements for athlete safety. Moreover, the effect of this high risk triggered the current CEO and encouraged an update to the previous process to be more efficient, which decreased the risk and the number of required individuals authorized by USSS to engage with athletes.

that will include an API transfer process for Background Screens and SafeSport training.

Finally, USSS was the first NGB to adopt the recently required standards of the USOC.

**Responsible party:** Events Manager

**Target date:** Implemented

**New System with API transfer anticipated to launch September 1.**

**Audit area: Financial Capability**

#3	Funds Received Process	Recommendation	Management's Action Plan
	<p>The operations director at USSS has too much control of the funds received process. At the time of the audit she was responsible for nearly all aspects including receiving checks, recording deposits, and both preparing and reviewing bank reconciliations. In addition, the operations director had administrative access to the membership and accounting system.</p> <p>Proper segregation of duties requires that no one person should have control of two or more of the following</p>	<p>Additional segregation of duties should be added to the funds received process to ensure more than one person is receiving checks, recording deposits and both preparing and reviewing bank reconciliations.</p>	<p>Since the audit, USSS has restructured the organization and the Operations Director position no longer exists. As part of the restructure, USSS hired the USOC's preferred Finance Partner, Altruic. Altruic's processes have been implemented and are near fully functional as their company better understands USSS business policies</p>

	<p>responsibilities: authorization, custody, record keeping, and reconciliation functions. The recording of funds received should be reviewed by an independent person and compared to deposits made to ensure all the funds received were deposited, this includes any electronic transfers or funds received through the membership system.</p> <p>Checks, cash or other funds received may not be properly accounted for without reconciling items to the bank deposit since the operations director has an opportunity to misappropriate funds received and manipulate the accounting system and/or membership system to conceal the missing funds.</p>		<p>and processes. Altruic has required the recommended level of compliance through checks and balances.</p> <p><b>Responsible party: CEO/Altruic</b></p> <p><b>Target date: Implemented</b></p>
<b>#4</b>	<b>Corporate Credit Card Purchases</b>	<b>Recommendation</b>	<b>Management's Action Plan</b>
	<p>The operations director was issued a corporate credit card and her purchases were not being reviewed and approved, in addition she was responsible for making the credit card payment so there is not enough oversight of her purchases. Proper segregation of duties requires that no one person should have control of two or more of the following responsibilities: authorization, custody, record keeping, and reconciliation functions.</p> <p>Lack of approval and review of corporate credit card purchases by a supervisor or independent party could lead to a misappropriation of funds. The payment should also be reviewed to ensure it reconciles with the purchases reported by the cardholder.</p>	<p>A review and approval of credit card purchases should take place for all employees who have been issued a card. Since the operations director is also responsible for processing the corporate credit card payments, an additional level of review of payments should be added.</p>	<p>Similar to the above action text, USOC preferred Finance partner Altruic now has strong oversight in this area.</p> <p>The CEO is responsible for reviewing all credit card expenses with a second layer of review from Altruic. The CEO's expenses are reviewed by Altruic and the CFO (Board Member) when above a certain threshold.</p> <p><b>Responsible party: CEO/Altruic</b></p> <p><b>Target date: Implemented</b></p>
<b>#5</b>	<b>Payroll System Access</b>	<b>Recommendation</b>	<b>Management's Action Plan</b>
	<p>Outside of adding or deleting employees, the operations director had a majority of controls regarding payroll, including preparing, recording, and reviewing the distribution of payroll. At the time of the audit, she was</p>	<p>USSS should improve controls over the payroll process by requiring a second person to review payroll prior to distribution. This would</p>	<p>Similar to the above two action text areas, USOC preferred Finance partner, Altruic along with their preferred payroll partner Gusto</p>

	<p>the only employee with access to the accounting system. Proper segregation of duties requires that no one person should have control of two or more of the following responsibilities: authorization, custody, record keeping, and reconciliation functions.</p> <p>This creates an opportunity to misappropriate funds through payroll by changing salary information or adding unauthorized individuals and manipulating the accounting system. There could be errors that are not caught timely without an independent review of payroll.</p>	<p>improve the controls over payroll and protect them from possible compliance violations. One employee should not have administrative access to both the payroll and accounting function.</p>	<p>have strong oversight in this area. Payroll is based on the BOD approval and set in Altruic's systems. CEO is required to review and approve payroll each pay period. Payroll is adjusted based on a request from the CEO, but only with prior BOD approval.</p> <p><b>Responsible party: CEO/Altruic</b></p> <p><b>Target date: Implemented</b></p>
<b>#6</b>	<b>Inventory Controls</b>	<b>Recommendation</b>	<b>Management's Action Plan</b>
	<p>USSS did not have internal controls over inventory including a lack of inventory records. Inventory was stored in various locations and it wasn't certain which staff members had access to the inventory or who, if anyone, was conducting periodic counts of the inventory. Proper controls require controlled access to inventory and periodic counts of inventory which is then reconciled with inventory records. Without proper controls and inventory counts, inventory can be easily misappropriated leading to losses for USSS.</p>	<p>USSS should create procedures regarding inventory controls, these procedures should include, where inventory is stored, how it is safeguarded, who has inventory access, and who would be responsible for conducting a periodic count of inventory on hand. These duties should be separated in such a way that the employees who have inventory access do not keep inventory records or are responsible for the periodic count.</p>	<p>Inventory has been consolidated to two places. National Office and Senior National Team Training Facility. Are currently being inventoried by the Events Manager and National Team Head Coach. The Events Manager is being assisted by the CEO and the National Team Head Coach is being assisted by the Assistant Coach to ensure that everything is accounted for properly. That inventory will be reviewed after every event in the case of the National Office and twice a year for the National Team.</p> <p>USSS now has a merchandise partner which eliminates the challenge of tracking merchandise inventory. They hold all inventory and distribute.</p>



			<p><b>Responsible party:</b> Events Manager/National Team Head Coach</p> <p><b>Target date:</b> In progress - Finalization date September 1.</p>
<b>#7</b>	<b>Invoices Missing Approval and Coding</b>	<b>Recommendation</b>	<b>Management's Action Plan</b>
	<p>USSS is not following its procedures related to invoice payments and expense reimbursements.</p> <p>The USSS financial procedures state the following: "invoices sent to the national office for payment or paid by national team managers should have the following information written directly on the invoice, not on attached notes. A brief explanation of the expense, initials or signature of person responsible indication that the product and/or service have been satisfactorily received, the budget category name or chart of accounts number to charge for the expense." of the 20 GL expenses sampled, 12 had missing or incomplete coding including lack of approvals.</p> <p>Without proper approvals, USSS could be paying for expenses that are not appropriate which could lead to misappropriation or loss for the organization.</p>	<p>USSS should ensure that its policies and procedures for expense reimbursement align with current practice. Department managers and supervisors should ensure that invoices are properly coded and approved prior to being sent for payment.</p>	<p>In partnership with the USOC preferred Finance partner, Altruic USSS has implemented a process in which the CEO reviews and approves invoice payments and expense reimbursement. These must meet the established requirements.</p> <p><b>Responsible party:</b> CEO/Altruic/All Staff and Contractors</p> <p><b>Target date:</b> Implemented</p>
<b>#8</b>	<b>Credit Card Reimbursement</b>	<b>Recommendation</b>	<b>Management's Action Plan</b>
	<p>The procedures set forth by USSS regarding credit card reimbursement are not being adhered to.</p> <p>The USSS financial procedures state the following: "the credit card company sends a monthly bill to the national office. Cardholders must submit expense reports concerning credit card transactions to the finance manager at the national office. All credit card receipts must be properly coded and attached to the expense report." it further states: "the executive director shall review and sign off in all monthly master credit card statements prior to payment." of the 20 GL expenses</p>	<p>Department managers and supervisors should ensure that procedures regarding credit card reimbursement are being followed, including an attached expense report and original receipts. The expense should have documented approvals from the employee's supervisor or department head. USSS procedures should outline consequences of non-compliance for</p>	<p>While the reorganization has eliminated the Finance Manager, the partnership with the USOC's preferred Finance partner has addressed this concern. The monthly expenses are pulled by Altruic, sent to the CEO for dissemination to all staff members. All staff members are required to submit reports with codes and receipts to validate those expenses. These are submitted into</p>

	<p>sampled, eight were credit card expenses and none were accompanied by an expense report documenting the nature of the expense or any formal approval process. Three of the eight credit card transactions were missing the original receipts.</p> <p>Lack of controls regarding credit card transactions can lead to loss through misappropriation of funds.</p>	<p>cardholders.</p>	<p>their specific folder. Folders are first reviewed by the CEO and then by Altruic. CEO expenses reviewed by the CFO (Board member).</p> <p><b>Responsible party:</b> CEO/Altruic/All Staff</p> <p><b>Target date:</b> Implemented</p>
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**Risk level: Low**

**Audit area: Governance / Managerial**

#9	Conflict of Interest Process and Review	Recommendation	Management's Action Plan
	<p>USSS's conflict of interest disclosure process needs improvement. The previous process required that a board director collect the conflict of interest forms. These forms were collected but not reviewed for potential or actual conflicts. Committee members and contractors did not complete conflict of interest disclosure forms, as required by the policy. A total of six (6) staff members and fourteen (14) board of directors were tested for completion of a conflict of interest disclosure form and formal review of the completed forms. Of the twenty (20) individuals tested, two (2) forms were not provided to audit, two (2) of the completed forms were not signed by the individual, and none of the completed forms were reviewed.</p> <p>One of the forms that could not be located was for a staff member who is no longer employed with USSS. At the time of audit, the current CEO implemented procedures pursuant to appendix u, article 1, 1.01, a-g. The updated process is the CEO contacts the individual required to complete a conflict of interest disclosure form and provides the necessary paperwork. The CEO will then collect and review the disclosures for conflict. After review if the CEO finds a disclosed conflict, the CEO will forward the disclosure form to the ethics committee for</p>	<p>USSS should continue to implement the updated conflict of interest disclosure form process consistent with the conflict of interest policy and include a method to verify that the form has been completed, collected, and preliminarily reviewed by the CEO.</p>	<p>What was stated in the review has been done. Forms have been collected for past BOD and new employees. This practice will continue and be strongly enforced as new committee and BOD members begin following the 2019 Convention</p> <p><b>Responsible party:</b> CEO/Ethics Committee</p> <p><b>Target date:</b> Implemented. Will be fully enforced by October 1 when Committee and BOD change happens.</p>

	<p>review and determination as to whether the conflict disables the individual from making a decision.</p> <p>The conflict of interest policy provides that the following persons are required to submit conflict of interest disclosure forms ("disclosures"): "directors, employees, committee members, and contractors." the procedures for review of the disclosures (article 1, 1.01, a-g) provides for collection and a formal review process by the executive director for potential or actual conflicts. The form does not include a space for verification of review.</p> <p>Because there was a changeover in executive staff, there was not a formal process of review for completion and disclosed conflicts until the time of audit. It is possible that conflicts were not disclosed and decisions by the board or staff on behalf of USSS were not in its best interests. However, because the CEO has identified the risk and made procedural modifications at the time of audit, this is considered low risk. This issue was also identified in the prior USOC audit.</p>		
<b>#10</b>	<b>Approval of Independent Auditors and Audited Financial Statement</b>	<b>Recommendation</b>	<b>Management's Action Plan</b>
	<p>The board minutes do not reflect that the audited financial statements and the appointment of independent auditors were approved by the board of directors. Minutes of the audit &amp; finance committee were not kept at the time the audit was conducted.</p> <p>Meeting minutes are important to prove a record of regular meeting and communication amongst the committee, when meetings happen, who is present, and items discussed during the meeting. It is also important that board members are involved in selection of external auditors and review of the annual audit. The board of directors, as detailed in USSS's bylaws: "assist the board with its oversight of: the integrity of the corporation's financial statements; the evaluation and recommendation of the independent auditor to examine the corporation's accounts, controls, and financial statements; the independent auditor's qualifications and independence;</p>	<p>USSS's board of directors or audit &amp; finance committee should approve the appointment of the independent auditor on a regular basis, and review and approve the annual audit. USSS should ensure all actions are documented in the audit committee minutes or board meeting minutes.</p>	<p>All standing committees of USSS will be notified that they are required to take minutes of all meetings and submit those minutes to the national office.</p> <p><b>Responsible party:</b> CEO/BOD/Committee Chairs</p> <p><b>Target date:</b> Implemented</p>

the performance of the corporation's independent auditors and USOC auditors; the compliance by the corporation with legal and regulatory requirements; and other functions assigned to the audit committee by the board of directors."

If management is the only party selecting the external auditors there may be an appearance of a conflict and the auditor may not be seen as independent. Meeting minutes are necessary to ensure there is documentation of individuals present in the meeting, actions taken in the meeting, and inclusion of a qualified athlete representative. Without meeting minutes, there is no record or accountability to the committee or the board for actions taken.

## CONCLUSION

USSS was determined to be satisfactory in governance/managerial with two low risk recommendations and athlete representation with no recommendations; marginal in athlete safety with one medium risk recommendation; and unsatisfactory in financial capabilities with six medium risk recommendations and due process with one high risk recommendation. The audit resulted in ten recommendations and an overall audit rating of 18.

We wish to thank USSS's staff for being cooperative during the audit. We look forward to working with you again in the future.

## APPENDIX A— RISK LEVEL DEFINITIONS

Risk Level Definitions	
Rating	Definition
Low	<p>Minor infractions include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Minor future impact to the athletes, NGB or USOC</li> <li>• Documentation clean-up</li> <li>• NGB’s Athlete Safety Policy and/or procedures have minor improvements needed</li> <li>• NGB’s Athlete Safety Policy is followed appropriately but does not have a process owner</li> <li>• Grievance policy and procedures have minor improvements</li> </ul>
Medium	<p>Ted Stevens Act, or USOC Bylaws infractions which are more than minimal and less than significant and may impact 501(c)3 or NGB status. These infractions include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Funding owed back to the USOC or reallocated to a different project is less than 5% or \$50,000 of each year’s total funding</li> <li>• General internal control breakdowns</li> <li>• NGB’s Athlete Safety Policy and/or procedures are partially out of compliance with USOC NGB Athlete Safety Policy requirement</li> <li>• Execution of the NGB’s Athlete Safety Policy is partially out of compliance</li> <li>• NGB does not consistently provide for prompt and equitable resolution of grievances</li> <li>• NGB does not consistently provide fair notice and opportunity for a hearing</li> </ul>
High	<p>Ted Stevens Act, USOC Bylaws, legal violations, or a combination thereof significant enough to impact 501(c)3 or NGB status. Violations that may constitute as significant include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Funding owed back to the USOC or reallocated to a different project is greater than or equal to 5% or \$50,000 of each year’s total funding</li> <li>• Significant internal control breakdowns or multiple related control breakdowns</li> <li>• NGB’s Athlete Safety Policy and/or procedures are substantially out of compliance with the USOC NGB Athlete Safety Policy requirements</li> <li>• Execution of the NGB’s Athlete Safety Policy is substantially out of compliance, such as non-current background checks or non-current education for required individuals</li> <li>• NGB does not provide for prompt and equitable resolution of grievances</li> <li>• NGB does not provide fair notice and opportunity for a hearing</li> <li>• Less than 20% athlete representation where required</li> </ul>

## APPENDIX B—AUDIT RATINGS

Audit ratings are determined by the number of audit recommendations multiplied by the risk level. The higher the number of recommendations and the higher the risk level of each recommendation, the higher the audit rating. See Appendix A for guiding principles of risk levels. For comparability purposes, audit work performed may vary annually.

## APPENDIX C—AUDIT SUMMARY SCALE

Audit Area Conclusions	
Conclusion	Explanation
Satisfactory	Recommendations in each audit area are limited to only low-risk recommendations identified or medium-risk recommendations that are not systemic in nature.
Marginal	Recommendations in each audit area include medium-risk recommendations or a combination of high-risk and medium-risk recommendations, which collectively may be systemic.
Unsatisfactory	Recommendations in each audit area include medium-risk recommendations or a combination of high-risk and medium-risk recommendations, which are collectively systemic, significant, and may impact NGB status.

## APPENDIX D—DETAILED AUDIT PROCEDURES

During the course of the audit, we performed the procedures described below to complete the objectives and scope of the engagement:

- Review of prior USOC Audit recommendations to determine full implementation of processes and/or procedures which are still applicable to the NGB.
- Detailed review of a sample of up to 40 expenses charged to USOC funded projects during the audit period, for compliance with the NGB's financial policies and USOC's sport performance final funding reports.
- Ensured compliance with NGB Performance Partnership Agreements, USOC Bylaws, and the Ted Stevens Amateur Sports Act.
- Examination of internal control environment utilizing walk-throughs, examination of policies and questionnaires.
- Detailed review of grievances and reports of misconduct submitted to the NGB by members or covered individuals, and the organization's ability to follow the stated grievance processes outlined in its bylaws or procedural documents.
- Review of the NGB's Athlete Safety Program utilizing walk-throughs, examination of policies and questionnaires.
- Detailed review of a sample of up to 100 individuals required to complete background checks and SafeSport education to determine if the individuals have a current background check and current SafeSport education.

## APPENDIX E— ATHLETE SAFETY PROGRAM

The USOC recognizes that each NGB is different and has not mandated specific language or total uniformity in policies or practices. Instead, USOC has provided the USOC's Athlete Safety Policy (ASP). All NGBs must implement and maintain compliance, including at least the following components: define prohibited conduct, conduct criminal background checks, require education and training, reporting processes and procedures, and enforcement. Compliance with the USOC's ASP does not ensure an NGB's program is effective. Nothing in the USOC's ASP limits or replaces an NGB's responsibilities under applicable laws and regulations. All NGBs should consult with legal counsel, not only to ensure compliance with the NGB ASP, but also to create a compliance strategy that best meets the organization's needs and is reasonable in terms of its size, structure, resources and athlete population.