
United States Olympic & Paralympic Committee

Audit & Organizational Advancement



Report for:
US Skateboarding Federation, Inc.
DBA
USA Skateboarding (USAS)

Review of:
Compliance Checklist

Dated:
August 12, 2019



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

August 12, 2019

Josh Friedberg
Chief Executive Officer
United States Skateboarding Federation, Inc.

Dear Josh,

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

USAS was compliant as it specifically relates to the compliance checklist report for the questions outlined below in the following areas: governance/managerial; financial capability; athlete representation; and anti-doping. There were initially three deficiencies identified in the following areas: governance/managerial; due process and athlete representation; and SafeSport. With updates to their policies, USAS remedied all deficiencies and is now fully compliant with the 2018 Compliance Checklist. There are also additional observations in the report that when implemented, would improve the financial capability; grievance procedures; and athlete representation.

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
Audi & Organizational Advancement

Rich Wright
Staff Auditor

cc: Rick Adams Chris McCleary Gary Ream
Wendy Guthrie Denise Parker Oscar Loreto
Onye Ikwuakor



COMPLIANCE CHECKLIST REPORT

USA Skateboarding

OBJECTIVE AND SCOPE

The objective of the review is to verify USAS 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 USAS and the supporting documents provided by USAS. Compliance Checklist procedures are designed to verify that certain National Governing Body (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 USAS. 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?	Compliant
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?	Compliant
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

* Of note, USA Skateboarding was approved as the NGB for the sport of skateboarding in the United States on June 7, 2018. USA Skateboarding was incorporated in May 2005 but was essentially inactive until it was recognized as an NGB in 2018. Therefore, USA Skateboarding was exempt from some or all of the requirement.

DEFICIENCIES

Do you have a code of conduct for your employees, members, board of directors and officers?

USAS does not have a Code of Conduct that applies to the above-named entities.

USAS Action Plan: *Code of conduct based on National Team Membership Agreement will be interpreted and applied for the above-named entities.*

USOPC Status Update: USAS updated its Code of Conduct to apply to the required entities. Auditor verified USAS remedied this deficiency on August 9, 2019.

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?

USAS does not provide notice of the charges to the respondent and/or the requested remedy that will be charged against the respondent in Section 13.9 of its bylaws.

USAS Action Plan: *Template text from Rich Wright will be included in updated bylaws and voted on at March 20, 2019 Board Meeting.*

USOPC Status Update: USAS updated its grievance procedures in its Bylaws to provide notice of the charges to the respondent and/or the requested remedy that will be charged against the respondent. Auditor verified USAS remedied this deficiency on August 9, 2019.

Do you have a USOPC-compliant Athlete Safety Policy?

USAS' SafeSport policy needs to contain an anti-retaliation clause or whistleblower language.

USAS Action Plan: *Template text from Rich Wright will be included in updated SafeSport Policy and voted on at March 20, 2019 Board Meeting.*

USOPC Status Update: USAS updated its Athlete Safety Policy to include whistleblower language. Auditor verified USAS is compliant on August 9, 2019.

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.

Do you have written financial policies and procedures?

USAS has a Financial Policies and Procedures manual but it could be expanded to include additional topics. Additionally, the cash disbursements process is limited in scope and guidance. Financial policies and procedures manuals should include, but are not limited to, the following topics: budgetary process; cash receipts, deposits, reserves, and disbursements (including wire transfers and check signing authority); reconciliation and review of accounts and journal entries; purchasing policies and procedures (including approvals); record retention; capitalization policy; and inventory procedures.

USOPC Status Update: USAS is working on updating its Financial Policies and Procedures and will

have more detailed policies and procedures completed in the fourth quarter of 2019.

Do you provide procedures for the prompt and equitable resolution of grievances of your members?

USAS should add language to Section 13.10 of its Bylaws to ensure all hearing panel members are free from conflict of interest. Currently, there is no provision for Judicial Committee members to be "disinterested" members if appointed to a hearing panel. This would ensure all the hearing panel members are disinterested.

USOPC Status Update: USAS updated its Bylaws, Section 13.10 to account for disinterested individuals, however, this section does not explicitly require Judicial Committee members to be disinterested. Only other individuals identified by the Judicial Committee are required to be disinterested.

Do you have at least 20% athlete representation on your board of directors?

USAS, as a sport newly added to the Olympic Games program, had a limited list of athletes that were qualified to run and/or vote in an athlete representative (rep) election prior to the USOPC's approval of USAS' status as an NGB. Therefore, the current athlete reps were identified and approved by the Board of Directors. Since the current athlete reps were on the Board at the time of approval, this will not be considered a deficiency.

When the current athlete representatives' terms expire, USAS must ensure the next athlete representatives for the Board meet the USOPC requirements in Section 8.8 of the USOPC's Bylaws.

USOPC Status Update: USAS recently had turnover within its Board. USAS is currently working on filling Board seats and will ensure its Board has 20% athlete representation for the 2019 Compliance Checklist.

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

USAS, as a sport newly added to the Olympic Games program, had a limited list of athletes that were qualified to run and/or vote in an athlete representative (rep) election prior to the USOPC's approval of USAS' status as an NGB. Therefore, the current athlete reps were identified and approved by the Board of Directors. Since the current athlete reps were on the budget/audit committee at the time of approval, this will not be considered a deficiency.

When the current athlete representatives' terms expire, USAS must ensure the next athlete reps on its budget/audit committee meet the USOPC requirements in Section 8.8 of the USOPC's Bylaws.

USOPC Status Update: USAS recently had turnover within its Board. USAS is currently working on filling seats for its Budget Committee and will ensure its Budget Committee has 20% athlete representation for the 2019 Compliance Checklist.

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?

USAS, as a sport newly added to the Olympic Games program, had a limited list of athletes that were qualified to run and/or vote in an athlete representative (rep) election prior to the USOPC's approval of USAS' status as an NGB. Therefore, the current athlete reps were identified and approved by the Board of Directors. Since the current athlete reps were on the selection committee at the time of approval, this

will not be considered a deficiency.

When the current athlete representatives' terms expire, USAS must ensure the next athlete reps on its selection committee meet the USOPC requirements in Section 8.8 of the USOPC's Bylaws.

USOPC Status Update: USAS recently had turnover within its Board. USAS is currently working on filling seats for its Selection Committee and will ensure its Selection Committee has 20% athlete representation for the 2019 Compliance Checklist.

CONCLUSION

With the updates to their policies, USAS is now 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.