

Ohio Swimming, Inc. Board of Directors Meeting

Conference Call – January 10, 2017 8:00 pm

513-275-6543 (no PIN) or via computer: www.uberconference.com/ohioswim

UNAPPROVED MINUTES

1. Called to Order at 8:07

BOD members:		BOD Members:		BOD Members:	
General Chair – David Back	x	Senior Athlete Rep – Jessica Zaper		Safety Coordinator – John Pristash	
Admin Vice Chair – Anne Lawley	x	Junior Athlete Rep – Kierstyn Cassidy	x	Sanctioning Chair – Anissa Kanzari	x
Senior Vice Chair – Chris Hadden		Ath Rep (C) – Owen McQuaid	x	Disability Swimming Chair – Jim Peterfish	
Age Group Vice Chair – Todd Billhimer		Ath Rep (NW) – Regan Bohm		Officials Chair – Pam Birnbrich	x
Secretary – Mark Johnson	x	Ath Rep (SW-D) – Katrina Kanzari		Technical Planning Chair – Steve Nye	x
Treasurer – Terry Anchrum	x	Ath Rep (SW-C) – Peter Breissingen or Taylor Contino		Safe Sport Chair – Mike Yeager	x
Coaches Chair – Kris Moellenberg				Diversity/Inclusion – Bernard Vrancken	x
Coaches Rep – tbd					
Committee members:					
Chip Carrigan	x	Terry Anchrum	x		

2. Approve Agenda **APPROVED**

3. Consent agenda Consent Agenda **APPROVED**

- a. Adoption of Dec 2016 minutes

4. Board Reports

- a. General Chair – No Report
- b. Admin Vice Chair – No Report
- c. Senior Vice Chair – No Report
- d. Age Group Vice Chair – No Report
- e. Treasurer – Attached
 - OSI Financial Management
 - Audited Financial Statement
 - Will work with Erin and Kristi with the clubs to try and limit the amount of money we pay to USA swimming before we receive from clubs. Terry to collect input on how to reduce this.
 - Terry to include YTD financials before each meeting.
- f. Coach Representatives – No Report
- g. Athlete Representatives – No Report
- h. Safety Coordinator – No Report
- i. Sanctioning – No Report
- j. Disability Coordinator – No Report
- k. Officials Chair – No Report
- l. Technical Planning Chair – No Report
- m. Safe Sport – No Report.
- n. Diversity and Inclusion – No Report

5. Committee Reports

- a. Membership/Registration – No Report
- b. Times/Records – No Report
- c. Open Water – No Report
- d. Outreach Coordinator – Attached
 - Budget very limited but will reach out to possible donors to increase.
 - NW commission highest percentage of swimmers.
 - Possibly put something in the meet heat sheets advertising outreach program to pick up more potential swimmers. Get the word out.
- e. Zone Team Coordinator – No Report

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UNAPPROVED MINUTES

6. Old Business

a. Meet Marshals - "Process for submitting violations to Section 4.6 of OSI Policy Manual".

- Sending out this letter soon and visiting any infractions within a month. If immediate concerns, we can call a meeting ASAP to handle this. Any others will be handled at the next BOD meeting.
- Should include right to appeal in the letter with the process.

7. New Business

8. Announcements

9. Next BOD Meetings – Thurs Feb 9, 2017 8 pm

10. Adjournment meeting adjourned at 8:52pm



FINANCIAL STATEMENTS - MODIFIED CASH BASIS
For the Years Ended
August 31, 2016 and 2015

Ohio Swimming, Inc.

TABLE OF CONTENTS

Independent Auditors' Report.....	1
Statements of Revenues, Disbursements, and Changes in Net Assets - Modified Cash Basis.....	3
Notes to Financial Statements.....	4



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Ohio Swimming, Inc.
Oxford, Ohio

We have audited the accompanying financial statements of Ohio Swimming, Inc. (a nonprofit organization) which comprise the statement of revenues, disbursements, and changes in net assets - modified cash basis for the year ending August 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts, disbursements, and changes in net assets of Ohio Swimming, Inc. for the year ended August 31, 2016 in accordance with the modified cash basis of accounting as described in Note B.

Basis of Accounting

We draw attention to Note B of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.



Prior Period Financial Statements

The August 31, 2015 financial statements were reviewed by us, and our report thereon, dated October 15, 2015, stated we were not aware of any material modifications that should be made to that statement for it to be in conformity with the modified cash basis of accounting as described in Note B. However, a review is substantially less in scope than an audit and does not provide a basis for the expression of an opinion on the financial statements as a whole.

Kirsch CPA Group, LLC

Fairfield, Ohio

December 7, 2016

Ohio Swimming, Inc.
Statements of Revenues, Disbursements, and Changes in Net Assets - Modified Cash Basis
For the Years Ended August 31, 2016 and 2015

	2016 - audited			2015 - unaudited		
	Cash & Cash Equivalents	Investments	Total Net Assets	Cash & Cash Equivalents	Investments	Total Net Assets
CASH RECEIPTS						
Membership Dues	\$ 102,162	\$ 0	\$ 102,162	\$ 58,317	\$ 0	\$ 58,317
Other Income	10,729	0	10,729	9,764	0	9,764
Zone Team Income	71,680	0	71,680	37,203	0	37,203
Interest Income	61	12,679	12,740	51	9,499	9,550
Sanctions & Meet Revenue	181,338	0	181,338	172,871	0	172,871
TOTAL CASH RECEIPTS	365,970	12,679	378,649	278,206	9,499	287,705
CASH DISBURSEMENTS						
Accounting fees	7,490	0	7,490	8,690	0	8,690
Supplies & Chair Exp. Reimbursements	31,273	0	31,273	27,087	0	27,087
Senior Circuit	9,000	0	9,000	7,500	0	7,500
Conventions and Clinics	44,166	0	44,166	14,249	0	14,249
Awards	14,503	0	14,503	15,094	0	15,094
Background Checks	1,310	0	1,310	2,299	0	2,299
Travel	26,100	0	26,100	7,375	0	7,375
Zone Team Expenses	82,371	0	82,371	51,690	0	51,690
Facilities Fees	47,026	0	47,026	51,773	0	51,773
Payroll Expenses	75,851	0	75,851	68,465	0	68,465
Outreach	11,977	0	11,977	6,638	0	6,638
Miscellaneous	6,569	0	6,569	2,589	0	2,589
TOTAL CASH DISBURSEMENTS	357,636	0	357,636	263,449	0	263,449
INTER FUND TRANSFERS						
Purchase/(Redemption) of Investments, Net	(89,686)	89,686	0	(50,000)	50,000	0
TOTAL INTER FUND TRANSFERS	(89,686)	89,686	0	(50,000)	50,000	0
TOTAL INCREASE OR DECREASE FOR THE YEAR	(81,352)	102,365	21,013	(35,243)	59,499	24,256
BALANCE, BEGINNING OF YEAR - UNRESTRICTED	69,044	306,047	375,091	104,287	246,548	350,835
BALANCE, END OF YEAR - UNRESTRICTED	\$ (12,308)	\$ 408,412	\$ 396,104	\$ 69,044	\$ 306,047	\$ 375,091

(Fair Value: \$410,681)

(Fair Value: \$293,983)

The accompanying notes are an integral part of these financial statements.

Ohio Swimming, Inc.
Notes to Financial Statements
August 31, 2016 and 2015

NOTE A - GENERAL INFORMATION

Ohio Swimming, Inc. (the Organization) is a not-for-profit organization formed for the education, instruction, and training of all individuals. Its purpose is to develop and improve individual capabilities in the sport of swimming for swimmers of all ages and abilities in accordance with the standards and the rules prescribed by the Federation Internationale de Natation Amateur, USA Swimming, and Ohio Swimming, Inc. It services primarily Northern Kentucky and Ohio.

The Organization receives its revenue primarily from membership dues charged to its members as well as monies received from participation fees charged at various swim meets.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Organization have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Such basis differs from the accrual basis of accounting in that it provides for the recognition of revenues and other receipts when received rather than when earned and the recognition of expenses and other outlays when disbursed rather than when incurred. Modifications to the cash basis of accounting result from management's decision to record investments as assets in these financial statements instead of cash expenditures. In addition, cash received by the Organization for membership dues that are payable to USA Swimming are treated as an agency transaction, and this activity does not flow through the statements of revenues, disbursements, and changes in net assets – modified cash basis.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all short-term investments with original maturities of three months or less to be cash equivalents.

Cash balance of (\$12,308) at August 31, 2016 represents outstanding checks in excess of the bank balance of \$35,068.

Investments

Investments are reported at cost basis, and are comprised of mutual funds. Interest, dividends and capital gain distributions are reported on the statements of revenues, disbursements, and changes in net assets – modified cash basis. Unrealized gains and losses are not included in the financial statements. The fair market value of the investments is \$410,681 at August 31, 2016 (August 31, 2015 - \$293,983). If the investments were reported at fair value, the investment balance at August 31, 2016 would increase by \$2,269 (2015 – decrease by \$12,064).

Ohio Swimming, Inc.
Notes to Financial Statements
August 31, 2016 and 2015

Income Taxes

The Organization is exempt from federal income tax under the provisions of Internal Revenue Code Section 501(c)(3) and does not currently conduct any activities that would result in the imposition of the unrelated business income tax. The Internal Revenue Service has determined that the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Uncertain Tax Positions

Accounting standards require management to evaluate tax positions taken by the Organization and recognize a tax liability if the Organization has taken an uncertain position that more likely than not would fail to be sustained upon examination by the Internal Revenue Service. As discussed above, the Organization is exempt from federal income taxes and management believes the Organization has not engaged in any activities that would disqualify it from tax-exempt status or incur a tax obligation for the years ended August 31, 2016 and 2015. The Organization believes their estimates are appropriate based on current facts and circumstances. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to income tax examinations for years ended prior to August 31, 2012. The Organization's policy with regard to interest and penalty, if incurred, is to recognize interest through interest expense and penalties through miscellaneous expenses.

Net Assets

The Organization is required to report net assets according to three classes: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets are not subject to donor-imposed stipulations and are available for general operations of the organization.

Contributions of cash are temporarily restricted support if they are received with donor stipulations that limit the use of the donated asset to a specific time period or purpose. Contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the contribution is received.

All other donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction.

When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of revenues, disbursements, and changes in net assets – modified cash basis as net assets released from restrictions.

Permanently restricted net assets would result from donor-imposed restrictions that limit the use of net assets in perpetuity.

At August 31, 2016, unrestricted net assets were \$396,104 (August 31, 2015 - \$375,091). The Board has designated \$28,000 for 2020 Olympic funds at August 31, 2016 (2015 - \$26,000). There were no temporarily or permanently restricted net assets as of August 31, 2016 and 2015.

Ohio Swimming, Inc.
Notes to Financial Statements
August 31, 2016 and 2015

Advertising Costs

Advertising costs are expensed as incurred.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 7, 2016, the date the financial statements were available to be issued. The Organization has determined that there were no subsequent events that would require disclosure or adjustment to the accompanying financial statements.

NOTE C - INVESTMENTS

The cost basis of investments in American Fund mutual funds as of August 31, 2016 and 2015 are as follows:

	2016	2015
Balance Fund	\$ 58,309	\$ 56,334
Growth and Income Fund	113,273	108,370
Capital Income Builder Fund	68,071	65,810
Income Fund of America	68,749	65,532
Money Market Mutual Fund	100,010	10,001
Total Cost Basis	<u>\$ 408,412</u>	<u>\$ 306,047</u>

The Organization has the ability to borrow money from its investment accounts for United States Swimming, Inc. At August 31, 2016, the Organization had an approved credit balance of approximately \$155,500 (August 31, 2015 - approximately \$140,000), but the actual amount the Organization is eligible to borrow could differ from the approved credit balance based on changes to the investment account balance. The interest rate on any borrowing is 5.25%. At August 31, 2016 and 2015, there were no amounts drawn on this loan account.

NOTE D - RELATED PARTY TRANSACTIONS

The Organization collects membership dues from individuals and families who wish to become members of Ohio Swimming and its national affiliate USA Swimming. Ohio Swimming paid \$420,255 to USA Swimming for USA Swimming's portion of membership revenue collected for the year ended August 31, 2016 (August 31, 2015 - \$396,660). These amounts are treated as agency transactions and, therefore, are not included in cash receipts or cash disbursements on the statement of revenues, disbursements, and changes in net assets – modified cash basis. There are no amounts owing to USA Swimming at August 31, 2016 or 2015.

NOTE E - CONCENTRATIONS, RISKS AND UNCERTAINTIES

The Organization maintains cash balances at one financial institution. The cash balances in a financial institution during the year may exceed the \$250,000 amount insured by the Federal Deposit Insurance Corporation (FDIC). At August 31, 2016 and 2015, the Organization's cash was below the threshold of the FDIC insurance limits.

The Organization invests in various mutual funds. Mutual funds are exposed to various risks such as interest rate, market, and credit risks.

Ohio Swimming, Inc.
Notes to Financial Statements
August 31, 2016 and 2015

NOTE F - FUNCTIONAL EXPENSES

Cash disbursements are shown on the statements of revenues, disbursements, and changes in net assets – modified cash basis based on their natural expense classification. Where identifiable, costs are charged directly to the program for which they are incurred. Costs that benefit more than one program are allocated among those programs by management based upon estimated program usage or consumption. Cash disbursements are as follows:

	2016	2015
Program Services (Awards, Travel, Meet Facilities)	\$ 236,452	\$ 156,617
Member Services	55,604	49,861
General Management	65,580	56,971
	<u>\$ 357,636</u>	<u>\$ 263,449</u>

General Management consists of the following:

	2016	2015
Accounting Fees	\$ 7,490	\$ 8,690
Payroll Expenses	20,248	18,605
Supplies	31,273	27,087
Miscellaneous	6,569	2,589
	<u>\$ 65,580</u>	<u>\$ 56,971</u>



December 8, 2016

To the Board of Directors
Ohio Swimming, Inc.

We have audited the statement of revenues, disbursements, and changes in net assets – modified cash basis of Ohio Swimming, Inc. for the year ended August 31, 2016, and have issued our report thereon dated December 7, 2016. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated September 12, 2016, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter.

Significant Audit Findings

Qualitative Aspects of Accounting Principles

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Ohio Swimming, Inc. (the Organization) are described in Note B to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended August 31, 2016. We noted no transactions entered into by the Organization during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the period when cash was received or disbursed.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. As the Organization is on the modified cash basis of accounting, there are no significant accounting estimates used.



Page 2

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was Note E, which describes concentrations, risks, and uncertainties of the Organization.

The disclosures in the financial statements are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such current year misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 7, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations.

If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



Page 3

This information is intended solely for the use of the audit committee, Board of Directors, and management of Ohio Swimming, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Kirsch CPA Group, LLC



December 7, 2016

To the Board of Directors
and Management
of Ohio Swimming, Inc.

In planning and performing our audit of the financial statements of Ohio Swimming, Inc. as of and for the year ended August 31, 2016, in accordance with the modified cash basis of accounting, we considered Ohio Swimming, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

Material Weaknesses

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not detect any deficiencies in internal control that we consider to be material weaknesses.

Significant Deficiency

A significant deficiency is a deficiency, or a combination of deficiencies, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Ohio Swimming, Inc.'s internal control to be significant deficiencies :

Lack of Segregation of Duties and Safeguarding of Assets

The Organization's bookkeeper performs several key accounting functions, not allowing for adequate separation of duties. In an ideal world, the recordkeeping, authorization and custody of asset functions should all be separated. Currently the bookkeeper maintains the QuickBooks file (recordkeeping), writes checks (custody of cash) and signs most of the checks (authorization).



We understand that in a small organization, it is difficult to achieve the optimal separation of duties as the costs often do not outweigh the potential benefits. There were some compensating controls in place until May 2016, such as maintaining a balance of approximately \$5,000 in the checking account and internally requiring two signatures on checks over \$5,000. In order to get additional funds deposited into the checking account to write checks against, the bookkeeper must provide a listing of checks written to a Board member with on-line access to the bank account to transfer funds to replenish the checking account.

However, we wanted to draw the lack of segregation of duties to management's attention and recommend that the following compensating controls be put into place immediately:

- The person maintaining the Organization's original books and records should NOT have check signing authority. All checks should be signed by the treasurer or a board member.
- Currently, the bookkeeper reconciles the bank account monthly and sends the monthly bank statement and bank reconciliation to the treasurer for his review. However, there is no indication that the treasurer has reviewed the bank statement and bank reconciliation. We suggest that the treasurer (or another Board member) review the bank reconciliation, bank statement and payroll reports monthly and provide documentation of this review, such as by sending an e-mail to the bookkeeper to file with the monthly bank information noting the date of his review and whether he has any questions or comments.
- Currently, the general chair, treasurer, and bookkeeper each individually have the ability to make investment decisions with respect to the Edward Jones account, such as changing the investment mix and cashing out investments. Ideally the bookkeeper should have no authority over the investment account in order to properly segregate duties.
- Prior to May 2016, all deposits were made into a savings account. In May 2016, this savings account was closed and now all checks are deposited into checking and electronic deposits are made directly into the Edward Jones account, both of which the bookkeeper has direct access. Ideally, the deposits would be made into an account to which the bookkeeper does not have the direct ability to withdraw funds at any time.

Dual Signatures on checks over \$5,000

Currently, there is an internal policy in place that all checks over \$5,000 require two signatures. During the year ended August 31, 2016, we tested two bills over \$10,000 that needed to be paid. In order to avoid obtaining a second signature, the bookkeeper issued multiple checks under \$5,000 each. While the related expenditures were recorded properly, the compensating control of dual signatures is not operating effectively and therefore should be revisited to determine whether other compensating controls, such as limiting the amount of cash to which the bookkeeper has access, should be implemented.

Board Member Expense Reimbursement

During our testing, we noted that board members were paid a per diem rate when travelling to a conference. The documentation for the per diem reimbursement rate came via an e-mail from the Registration chair. While the per diem rate was for the city to which the board members traveled, we recommend that you consider adopting a policy for per diem reimbursement and provide the support for the rate of reimbursement for each applicable city to which board members travel to demonstrate that the correct rate is being paid.



Zone Team Disbursements

While the Zone Team Coordinator attempts to have the majority of the Zone Team bills paid from the Ohio Swimming bank account, the Zone Team Coordinator pays some bills personally for expenses such as meals while traveling and supplies. He then requests reimbursement from Ohio Swimming. For fiscal 2016, these bills totaled \$10,887. The Zone Team Coordinator provides an excel spreadsheet explaining what the charges relate to and sends receipts to the bookkeeper. However, based on our understanding, there is no formal policy in place that would detail what expenses are permitted to be reimbursed by Ohio Swimming nor is there a formal reconciliation between the receipts submitted and the summary of Zone Team expenses.

We recommend that Ohio Swimming develop a more formalized policy with respect to Zone Team. This policy should address the following:

- Permitted expenses that the Zone Team Coordinator may pay personally and request reimbursement. These expenses should be approved (by initialing and dating the request for reimbursement) by a board member prior to the bookkeeper writing a reimbursement check to the Zone Team Coordinator.
- Required documentation to submit with the spreadsheet detailing expenses for reimbursement. This should include:
 - Meal receipts should include the names of the individuals whose meal is being paid for or there should be a spreadsheet listing all Zone Team members names and a checkmark noting which meals are paid for (if, for example, members periodically eat meals with their families rather than with the team)
 - Lodging should indicate the names of the individuals staying in the hotel rooms
 - Gifts for chaperones should indicate the names of the individuals who received the gift

Officials

We noted during our testing that when Ohio Swimming is being paid for the Officials Clinics, there is no indication of how many Officials attended or how much Ohio Swimming should be expecting to receive - there is simply a check received with no additional notation or documentation. In order to make sure that Ohio Swimming is being properly paid for the clinics, it is important that the site providing the Clinic provide Ohio Swimming with a roster of all in attendance so that Ohio Swimming can determine whether they are receiving proper payment.

Registration

During our audit, we noted that Ohio Swimming is not requiring payment be received prior to registering swimmers with USA Swimming. Based on our understanding, the Registration chair is maintaining a spreadsheet with the balances due from the registered swimmers, and her records show that the balance of unpaid registrations at year end range from \$13,000 - \$30,000 over the past two years. We recommend you revisit your policy of allowing swimmers to be registered prior to paying for the registration in order to simplify the need to track the amounts due to Ohio Swimming and the related follow up required to ensure Ohio Swimming is paid in a timely manner. Ohio Swimming is required to remit payment to USA Swimming in the month of registration, even if Ohio Swimming has not been paid. Based on our understanding, it can take several months for Ohio Swimming to receive payment from some of the registered swimmers.



Page 4

This communication is intended solely for the information and use of the Board of Directors and management , and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to present these comments and suggestions. If we may be of any assistance, please let us know.

Kirsch CPA Group, LLC



Outreach Report Ohio Swimming January 2017 BOD Meeting

To: Ohio Swimming Board of Directors

From: Terry Anchrum

Date: January 10, 2017

Re: OSI Outreach Report

2016-2017 Budget

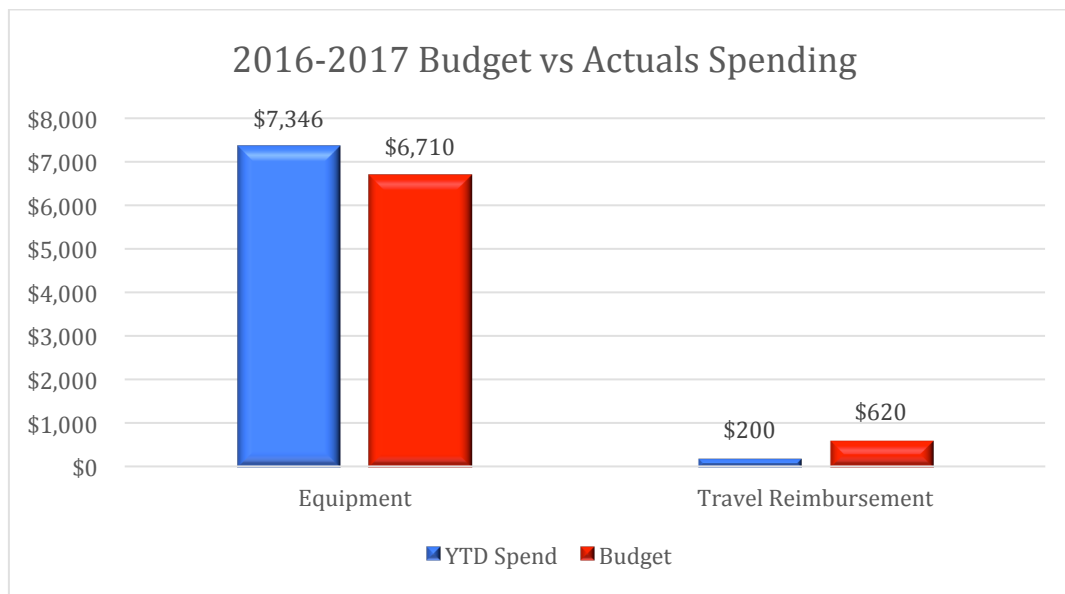
The FY16-17 Outreach budget total is \$7,330. There are two buckets of spending for outreach:

- Equipment (suits, gaps, goggles, fins, etc) - \$6,710
- Travel Reimbursement (up to \$100 per enrolled athlete per fiscal year) - \$620

	FY15-16	FY 16-17 Requested	FY 16-17 Final
Equipment	\$7,500	\$7,500	\$6,710
Travel Reimbursement	\$5,000	\$2,500	\$620
Total	\$12,500	\$10,000	\$7,330

YTD Financials

As of December 31st, the OSI Outreach Program spent \$7,346.20 on equipment and \$200 on travel reimbursement. We will be overspent vs budget for equipment and travel reimbursement for the year. This is a tremendously difficult budget to hold, especially on the travel reimbursement line as we've clearly stated that each participant is eligible for reimbursement of up to \$100 for the swim year. At a budget of \$620, that's \$7.75 per participant. To offset this, I will begin an effort to seek external donors to help fund this outreach.



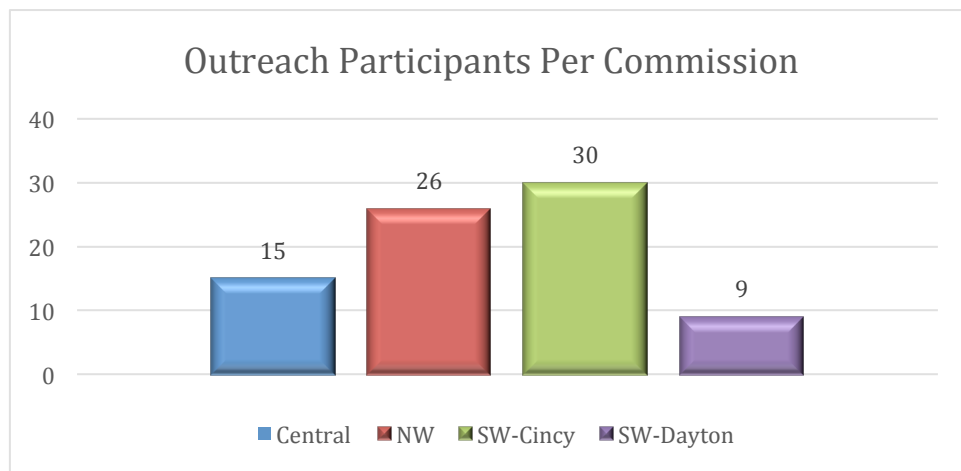


Outreach Report

Ohio Swimming January 2017 BOD Meeting

Outreach Program Enrollment

Thru December 31, 2016, 80 athletes are enrolled in the program. For reference, we had 81 participants in the program in FY 15-16. Historically, we see a few more applications at the tail end of short course. I anticipate up to finish the year at 85-87 athletes.



OSI Outreach athletes compete at all levels – ranging from “B” Meets up thru high level championship meets (JO’s, Zones & Sectionals). It’s always great to receive letters of praise and thanks from the families for all that we provide for the athletes and their families.

Outreach Vendor

Starting this year, we strategically aligned with Swimville USA as our primary vendor for equipment and gear. They have consistently provided us with unparalleled customer service and pricing.

Respectfully Submitted,

Terry Anchrum

Terry Anchrum
OSI Outreach Program Coordinator



Treasurer's Report Ohio Swimming January 2017 BOD Meeting

To: Ohio Swimming Board of Directors

From: Terry Anchrum

Date: January 10, 2017

Re: OSI Treasurer's Report

1. 2016-2017 Budget

- a. **The FY16-17 budget total is \$881,834.** After reviewing the details and performing a deep dive, I feel this is a solid target for the fiscal year, given that our FY15-16 expense spending came in at \$762,599. While on the surface, it looks like our budget grew incrementally - and it did - by 14% on the income side and 16% on the expense side.
- b. There are a few one-time expense line items in this year's budget (Swimposium, Multi-Cultural Meet, et al) that we're not expecting to carry forward annually.
- c. Likewise, we had some budget line items that grew and at the same time, some line items actually decreased from the previous year. I will work closely with the budget owners to ensure we stay on track with spending and will seek opportunities to reduce the expense spending where needed.

2. YTD Financials

- a. All in all, we are tracking very well vs budget. No major surprises or shockers. I will continue to track each line item on the budget.
- b. Income
 - i. Total Income is at \$459,127 (52% vs budget) after the first 4 months of the FY.
 - ii. USA Swimming Membership/Dues at \$400,767 vs \$578,325, (69.3% vs budget).
 - iii. Total Other Income has two large drivers that will occur later in the FY (Multi Cultural Meet and Zone Team @ \$15,000 and \$72,000 respectively)
 - iv. Sanctions & Meet Revenue is at \$54,058 vs a budget of \$174,900.
- c. Expense
 - i. Our YTD spend is \$394,495.14 vs our \$881,834 budget, or 44.7% spent YTD
 - ii. Most of the Expense spending is aligned vs budget.

3. 2016 Audit Report

- a. The 2016 Audit was completed. I had a conference call with our auditors, Kirsch CPA Group, LLC, in late December to review the findings, results and recommended Compensating Controls to address the gaps/findings.
- b. I've attached the Managerial Report for your review.
- c. There were zero (0) **Material Weaknesses** noted in the audit.
 - i. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. Kirsch did not detect any deficiencies in internal control that was considered to be material weaknesses.
- d. There were six (6) **Significant Deficiencies** noted during the audit.
 - i. A significant deficiency is a deficiency, or a combination of deficiencies, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Ohio Swimming, Inc.'s internal control to be significant deficiencies
 1. Lack of Segregation of Duties and Safeguarding of Assets
 - a. The Organization's bookkeeper performs several key accounting functions, not allowing for adequate separation of duties. In an ideal world, the recordkeeping, authorization and custody of asset functions should all be separated. Currently the bookkeeper maintains the QuickBooks file (recordkeeping), writes checks (custody of cash) and signs most of the checks (authorization).
 2. Dual Signatures on checks over \$5,000
 - a. Currently, there is an internal policy in place that all checks over \$5,000 require two signatures. During the year ended August 31, 2016, we tested two bills over \$10,000 that



Treasurer's Report

Ohio Swimming January 2017 BOD Meeting

needed to be paid. In order to avoid obtaining a second signature, the bookkeeper issued multiple checks under \$5,000 each.

3. Board Member Expense Reimbursement

- a. During our testing, we noted that board members were paid a per diem rate when travelling to a conference. The documentation for the per diem reimbursement rate came via an e-mail from the Registration chair.

4. Zone Team Disbursements

- a. While the Zone Team Coordinator attempts to have the majority of the Zone Team bills paid from the Ohio Swimming bank account, the Zone Team Coordinator pays some bills personally for expenses such as meals while traveling and supplies. He then requests reimbursement from Ohio Swimming. For fiscal 2016, these bills totaled \$10,887. The Zone Team Coordinator provides an excel spreadsheet explaining what the charges relate to and sends receipts to the bookkeeper. However, based on our understanding, there is no formal policy in place that would detail what expenses are permitted to be reimbursed by Ohio Swimming nor is there a formal reconciliation between the receipts submitted and the summary of Zone Team expenses.

5. Officials

- a. We noted during our testing that when Ohio Swimming is being paid for the Officials Clinics, there is no indication of how many Officials attended or how much Ohio Swimming should be expecting to receive - there is simply a check received with no additional notation or documentation.

6. Registration

- a. During our audit, we noted that Ohio Swimming is not requiring payment be received prior to registering swimmers with USA Swimming. Based on our understanding, the Registration chair is maintaining a spreadsheet with the balances due from the registered swimmers, and her records show that the balance of unpaid registrations at year end range from \$13,000 - \$30,000 over the past two years.

e. Recommended Compensating Controls

- i. I strongly recommend that we adopt and implement the following compensating controls as stated below in the Audit Report to address our Significant Deficiencies. The timing of the implementation is up for discussion, as we will need to prioritize them.

1. Lack of Segregation of Duties and Safeguarding of Assets

- a. The person maintaining the Organization's original books and records should NOT have check signing authority. All checks should be signed by the treasurer or a board member.
- b. Currently, the bookkeeper reconciles the bank account monthly and sends the monthly bank statement and bank reconciliation to the treasurer for his review. However, there is no indication that the treasurer has reviewed the bank statement and bank reconciliation. We suggest that the treasurer (or another Board member) review the bank reconciliation, bank statement and payroll reports monthly and provide documentation of this review, such as by sending an e-mail to the bookkeeper to file with the monthly bank information noting the date of his review and whether he has any questions or comments.
- c. Currently, the general chair, treasurer, and bookkeeper each individually have the ability to make investment decisions with respect to the Edward Jones account, such as changing the investment mix and cashing out investments. Ideally the bookkeeper should have no authority over the investment account in order to properly segregate duties.
- d. Prior to May 2016, all deposits were made into a savings account. In May 2016, this savings account was closed and now all checks are deposited into checking and electronic deposits are made directly into the Edward Jones account, both of which the bookkeeper has direct access. Ideally, the deposits would be made into an account to which the bookkeeper does not have the direct ability to withdraw funds at any time.

2. Dual Signatures on checks over \$5,000

- a. While the related expenditures were recorded properly, the compensating control of dual signatures is not operating effectively and therefore should be revisited to determine



Treasurer's Report

Ohio Swimming January 2017 BOD Meeting

whether other compensating controls, such as limiting the amount of cash to which the bookkeeper has access, should be implemented.

3. Board Member Expense Reimbursement

- a. While the per diem rate was for the city to which the board members traveled, we recommend that you consider adopting a policy for per diem reimbursement and provide the support for the rate of reimbursement for each applicable city to which board members travel to demonstrate that the correct rate is being paid.

4. Zone Team Disbursements

- a. We recommend that Ohio Swimming develop a more formalized policy with respect to Zone Team. This policy should address the following:
 - i. Permitted expenses that the Zone Team Coordinator may pay personally and request reimbursement. These expenses should be approved (by initialing and dating the request for reimbursement) by a board member prior to the bookkeeper writing a reimbursement check to the Zone Team Coordinator.
 - ii. Required documentation to submit with the spreadsheet detailing expenses for reimbursement. This should include:
 - 1. Meal receipts should include the names of the individuals whose meal is being paid for or there should be a spreadsheet listing all Zone Team members names and a checkmark noting which meals are paid for (if, for example, members periodically eat meals with their families rather than with the team)
 - 2. Lodging should indicate the names of the individuals staying in the hotel rooms
 - 3. Gifts for chaperones should indicate the names of the individuals who received the gift

5. Officials

- a. In order to make sure that Ohio Swimming is being properly paid for the clinics, it is important that the site providing the Clinic provide Ohio Swimming with a roster of all in attendance so that Ohio Swimming can determine whether they are receiving proper payment.

6. Registration

- a. We recommend you revisit your policy of allowing swimmers to be registered prior to paying for the registration in order to simplify the need to track the amounts due to Ohio Swimming and the related follow up required to ensure Ohio Swimming is paid in a timely manner. Ohio Swimming is required to remit payment to USA Swimming in the month of registration, even if Ohio Swimming has not been paid. Based on our understanding, it can take several months for Ohio Swimming to receive payment from some of the registered swimmers.

Respectfully Submitted,

Terry Anchrum

Terry Anchrum
OSI Interim Treasurer



Hello All:

We hope this letter finds you well in the New Year. We are writing you to inform you of some changes about Meet Marshals and Lifeguards that have been inserted or clarified in the Ohio Swimming (OSI) Policy Manual. The OSI Policy Manual was updated in August of 2016 with language about Meet Marshals and Lifeguards in Section 4.6 (see below), which increased the number of required Meet Marshals from 2 to 4 and added clearer language about the requirements for Lifeguards.

This is what OSI currently requires and should be a “standard” for your clubs. OSI has also included Appendix 3 (see below), *Duties of the Meet Marshal* into the policy manual for your club to reference. USA Swimming has also published a Guide for Marshals document (attached), which provides greater detail of what your Marshals should be doing. There is also a Marshals Guidelines Card (attached) that you can print out and give to your Marshals at the beginning of each session.

NOTE: Marshals shall wear identifying attire (i.e., an orange or yellow vest, distinctive hat, or something else to make them stand out). This is explicitly stated in the USA Swimming Rulebook in Section 102.19 (see below).

Please know that the OSI policy does not go into great detail about how and where your Marshals should be placed, as OSI recognizes that each club has different pool configurations and that each club will best determine the appropriate configuration for each meet. However, OSI does have resources that are willing to help your club develop guidelines for Marshals that would conform to the OSI policy, while working within your club’s specific layout/needs. Please feel free to reach out to any of us for assistance.

While you may be looking at using Meet Marshals to “invigilate” during warm-up sessions, we also want to point out Section 3.3 (see below) of the OSI policy manual, which states that the Coaches shall instruct their swimmers regarding safety guidelines and warm-up procedures, actively supervise their swimmers throughout the warm-up session, and maintain as much contact with their swimmers as possible. With both Coaches and Marshals working together, we will be providing a very safe environment for all of our members.

If there are no Marshals at a meet, we would ask that the Meet Referee/Meet Officials invigilate with the Coaches during the warm-up period and notate the fact that there were no Marshals present in the Meet Pass Down sheet that is submitted to the Commission Officials Chair. While we do understand that Marshals are the responsibility of the Meet Host, we want to work together as a team and not hold a meet up for something that can be covered by another group. Please know that this solution does not satisfy the requirements of Section 4.6 and the club still could be held accountable for the fines and penalties called for in the Section. However, if a Lifeguard(s) are not present, Section 4.6.1.B in the OSI policy manual states that the event shall be postponed until the requirement is met.



We want to thank you for all that you are doing for Ohio Swimming. If you have any questions, please do not hesitate to reach out to any one of us.

David Back
OSI General Chair
generalchair@swimohio.com

Anne Lawley
OSI Administrative Vice-chair
adminvc@swimohio.com

John Pristash
OSI Safety Coordinator
safetychair@swimohio.com

Michael Yeager
OSI Safe Sport Chair
safesport@swimohio.com

Pam Birnbrich
OSI Officials Chair
officials@swimohio.com

Anissa Kanzari
OSI Sanctioning Chair
sanctioning@swimohio.com



3.3 Safety Guidelines

.1 Coaches responsibilities:

- A. Coaches shall instruct their swimmers regarding safety guidelines and warm-up procedures as they apply to conduct at meets and practices as referenced in Appendix 6.
- B. Coaches shall actively supervise their swimmers throughout the warm-up session at meets and at all practices.
- C. Coaches should maintain as much contact with their swimmers as possible, both verbal and visual, throughout the warm-up period.
- D. Coaches should stand near the starting end of the pool when starting swimmers on sprint or pace work.



4.6 Meet Host Responsibilities

.1 Safety Personnel at Sanctioned Meets

A. Meet Marshals (Appendix 3):

(1) Ohio Swimming is committed to ensuring the safety of all its members, especially the athletes. The Referee has responsibility to establish safety rules for safe conduct of the meet within the guidelines of Ohio Swimming and USA Swimming. Meet Marshals are the primary enforcers of the safety rules at Sanctioned events and must strive to maintain safety in the venue during the course of the event.

(2) In keeping with the spirit of safety for our athletes, Ohio Swimming requires no less than four (4) Marshals for LSC Sanctioned meets and LSC Subsidized/Sponsored meets be in attendance during the entire event.

(3) Additional information about Meet Marshals and their duties and responsibilities can be found in Appendix 3.

B. Lifeguards: There must be certified lifeguard(s) on duty as a lifeguard at all times at all OSI sanctioned meets/events. State of Ohio Lifeguard requirements are listed in the Ohio Administrative Code 3701-31- 04-E-4. If the required lifeguard(s) per the Ohio Administrative Code above are not present at the beginning of the event, the event will be postponed until the requirement is met.

C. Failure to meet the requirements for Safety Personnel at OSI Sanctioned meets will result in the following:

(1) LSC sponsored events: subsidies will be revoked. There is no exception.

(2) All meets are subject to the following:

a. 1st Offense*: A warning letter from the Ohio Administrative Review Board (ARB).

b. 2nd Offense*: A \$300 fine and revocation/granting of future sanctions for a period of time determined by the Ohio ARB.

*The clock for offenses does not 'reset'.



Appendix 3

Duties of the Meet Marshal (A Guide for Meet Hosts)

OVERVIEW: Ohio Swimming is committed to ensuring the safety of all its members, especially the athletes. The Meet Referee has responsibility to establish safety rules for safe conduct of the meet within the guidelines of Ohio Swimming and USA Swimming. Meet Marshals are the primary enforcers of the safety rules at Sanctioned events and must strive to maintain safety in the venue during the course of the event.

In keeping in the spirit of safety for our athletes, Ohio Swimming requires no less than four (4) Marshals for LSC Sanctioned meets be in attendance during the entire event.

- Duties and responsibilities of meet marshals are enumerated in USA-S Rule 102.19.
- The Marshal's jurisdiction in the swimming venue includes, but is not limited to, the competition pool, warm-up facilities, spectator area, team areas within the pool facility (i.e. portion of the building designated for teams and swimmers, or fenced in area around an outdoor pool), locker rooms, any adjacent areas used by the swim meet, and such other areas as may be specifically designated by the host club or organization, meet director, or meet referee.
- The position of Meet Marshal is to be performed by individual's age 18 or older, with no other meet responsibilities. Meet Director, Officials, Coaches working the meet, or other assigned meet personnel are not permitted to serve as Safety Marshal.
- Marshals shall have the authority, with concurrence of the referee, to remove from the swimming venue for the remainder of the warm-up session or up to the remainder of the meet, any swimmer, coach or spectator who is in violation of safety guidelines listed in this Appendix.

Meet Marshal Job Duties:

Your Meet Marshals are the safety representatives of USA Swimming on deck. Their presence on deck, and attention to safety, helps your club maintain the protection of USA Swimming insurance for the duration of the meet. The insurance is granted with the meet sanction and compromised insurance may leave your club liable for damages from any incident. Below are some recommended examples of Meet Marshal duties (not a comprehensive list):

Pre-Meet

- Meet Host should recruit a crew of marshals to cover the assignments—remember that locker rooms will need to be monitored, so a mix of men and women is needed.
- Perform a detailed walk through of the meet facilities to familiarize yourself with the facility and identify potential hazard areas (such as slip areas, head bangers, trip hazards...). Take corrective action for all identified hazard areas.
- Review safety checklist with Referee and/or Meet Director.



Appendix 3

During the Swim Meet

- Be at the pool 20-30 minutes before warm-ups begin.
- The Safety Marshal should be clearly visible by wearing a fluorescent vest prior to and during the meet.
- Enforce warm-up procedures and maintain order in the swimming venue. Include any separate warm-up/warm-down area used during the meet.
- Monitor the warm up lanes to assure swimmers can warm up and warm down; keep the swimmers moving; no diving, circle swimming only—the warm-up/warm-down lanes are not a place to visit and not a place to play.
- Observe the deck and around the starting blocks.
- Is the deck safe—no running or horseplay that could cause injury?
- Are there glass containers being used by anyone on deck? If so, have the containers removed.
- Keep the areas clear where the swimmers need to walk—such as a route between the warmup/warm-down pool and the starting blocks.
- Insure the First Aid Station is identified and accessible throughout the meet.
- Approx. every 2 hours walk through all areas of the meet to identify potential hazards (horseplay, slippery floors...)
- Check locker rooms and bathrooms. Are they safe? Let the pool staff know about any supply problems you discover. USA Swimming recommends that 2 same-gender marshals perform gender-appropriate locker rooms/bathroom checks.
- Upon being advised by any person (parent, swimmer, coach, etc.) of a safety hazard, the Meet Marshal shall investigate and take immediate action to correct the hazard.
- Keep “non-swimming” swimmers and parents out of the timers view line especially for starts and finishes.
- Keep unauthorized personnel (i.e. parents who are not working the meet) off the already crowded deck, minimizing the potential for an accident to happen.
- Make sure that any accidents are properly reported on a Report of Occurrence form (or report to the Meet Director/ Referee of the incident).
- During the meet be sure to check in with the Referee, let the Referee know your plan of rotation.



Appendix 6

Warm-up procedures:

1. Warm-up procedures shall be determined with the safety of the swimmers as the primary priority. The warm-up procedures shall follow all applicable USA Swimming rules and shall follow all rules listed in Chapter 3.3 (Safety Guidelines). The warm-up procedures shall be published in the meet program (information). The suggested warm-up procedures in Table 1 below may be used in their entirety or may be used as a framework for the warm-up procedure. Except during supervised racing starts, swimmers must enter the pool feet first in a cautious manner with one hand in contact with the pool deck.

Table 1: Suggested Warm-up Guidelines

Lanes for competition pool	Push/Pace Lanes ¹	Sprint Lanes ²	General Warm-up ³
6-Lanes	1 & 6	2 & 5	3 & 4
8-Lanes	1 & 8	2 & 7	3,4,5 & 6
9-Lanes	1 & 9	2 & 8	3,4,5,6 & 7
10-Lanes	1 & 10	2 & 9	3,4,5,6,7 & 8

¹ Push/Pace Lanes-Push off one or two lengths from the starting end with the same entry as in general warm-up.

² Racing Start Lanes – Sprint lanes for racing starts from blocks or backstroke starts in specified lanes at designated times. One-way only.

³ General Warm-up Lanes – No diving or racing starts, with the same entry as in general warm-up.

2. Lane Specific Warm-up Procedures

A. General Warm-up (first 30-45 minutes or first half)

a. No Diving or Racing Starts allowed from the blocks or edge of pool. Swimmers must enter the pool feet first in a cautious manner with one hand in contact with the pool edge.

b. No sprinting or pace work allowed during this general warm-up session

c. All lanes are to be used for general warm-up

B. Specific Warm-up (Last 30-45 minutes or last half)

3. Athlete and Team Warm-up Assignments

A. Participating teams shall be assigned to specific lanes for the warm-up period based on number of participants. Warm-up periods may allow a mixing of age groups and/or genders to allow a more equitable split of numbers of athletes participating in these warm-ups.

B. The coaches of the teams assigned to each lane shall determine the warm-up procedure for that lane. If coaches in a lane cannot agree on a warm-up procedure, the session referee should be consulted and shall define that lane's procedure. The decision of the session referee will be final.



Appendix 6

C. If a Meet Host allows team controlled warm-ups, sprints may be allowed during the general warm-up at the visiting team's discretion. Diligence to safe practices must be employed for the safety of the athletes.



USA Swimming Rulebook

102.19 MARSHALS — Shall wear identifying attire and enforce warm-up procedures and maintain order in the swimming venue. The Marshal shall have full authority to warn or order to cease and desist, and, with the concurrence of the Referee, to remove, or have removed from the swimming venue anyone behaving in an unsafe manner or using profane or abusive language, or whose actions are disrupting the orderly conduct of the meet.



GUIDE TO OFFICIATING SWIMMING

CHAPTER 7 - MARSHAL

Marshals are an important element in the conduct of a safe and efficient meet. They should be involved not only in supervision and control of the warm-up sessions, but also in several other aspects of the meet. This includes maintaining crowd control, deck access, proper competitor and spectator decorum and safe, courteous behavior in other areas of the venue such as locker rooms. They should be responsible individuals who can communicate instructions to swimmers, coaches and spectators without creating an adversarial atmosphere. The exercise of polite, but firm, authority by Marshals will go a long way towards assuring a pleasant, safe and efficient meet.

Marshals should operate under the supervision of the Meet Director, Meet Referee, Meet Safety Director or Head Marshal, depending on the practices and policies of the LSC. They should be instructed and assigned by the appropriate person(s) having that assigned responsibility for that meet.

Since each LSC may have its own needs and policies, the marshals should become familiar with the standard practices and rules in use in their LSC.

To indicate their authority, the marshals should be provided with an easily identifiable uniform clearly visible to all in the venue. Bright colored vests, arm bands, uniform shirts or some other brightly colored means of identification may be used.

Duties

- Marshals should arrive at the venue well in advance of the start of the warm-up session(s) and obtain their assignments and instructions from the responsible authority.
- If assigned to a position to oversee warm-ups, they should be in position before that session starts. They should remain in that position until relieved or reassigned. If a separate pool or diving well is available for warm-up/warm-down, marshals assigned to monitor that facility should remain in the appropriate positions continuously during the competition. Marshals assigned to monitor warm-ups should not also be given the responsibility for other duties such as crowd and access control.
- If assigned as a deck or locker room marshal they should make periodic and timely rounds of their area to deal with unsafe or unsportsmanlike behavior or situations. At least one of the marshals shall be female to cover the women's locker rooms.
- Marshals should identify and report anyone who refuses to follow their instructions to the Meet Director and/or the Meet Referee for further action. At larger meets, a referee may be assigned to be available on deck during warm-ups to handle such problems.
- Marshals shall have full authority to warn or order to cease and desist and, with the concurrence of the Meet Referee, to remove or have removed from the swimming venue anyone behaving in an unsafe manner or using profane or abusive language. This action may also be applied to anyone using tobacco products in the venue or whose actions are disrupting the orderly conduct of the meet.



GUIDE TO OFFICIATING SWIMMING

CHAPTER 7 - MARSHAL

Warm-up Procedures

General and controlled warm-up procedures are required by United States Swimming and must be in effect at each and every USA Swimming swim meet. The details of meeting these requirements may vary somewhat in different LSC's or according to the nature of the meet. Suggested general procedures are:

- Marshals must be posted at each end of the warm-up pool(s) and should be thoroughly instructed as to the warm-up procedures established by their LSC and the meet host.
- Typically, a general warm-up period will be scheduled first, with or without specific lane assignments for teams or age groups. During this period, the outside lanes (e.g. lanes 1 & 8 in eight lane pools, lanes 1 & 6 in 6 lane pools) may be allocated for pace or kick lanes. The use of paddles, kickboards or pull buoys is usually prohibited. Signs, cones or other devices should be placed on all of the blocks to prevent diving or racing starts. A specific period may be provided at the end of the session for sprint lanes. If the size of the meet dictates split warm-up sessions, opportunities for sprint lanes may be provided for in a period at the end of each individual session for the swimmers in that session or in a final, controlled sprint session for all swimmers following the general sessions.
- During the general warm-up period(s) swimmers may not dive into the pool but must enter feet first, in a cautious manner. They may not practice backstroke starts during the warm-up period. All entries must be from the starting end of the pool.
- If sprint lanes are permitted at any time during the general warm-up, it is recommended that inside lanes (e.g., lanes 2 and 7 or 2 and 5) be used.
- Sprint lanes (one-way) must be controlled by marshals. Swimmers may start from the blocks or the deck and must exit at the far end of the pool. Swimmers should not be permitted on the blocks when a swimmer is in the water for a backstroke start.
- LSC's should determine what penalty, if any, will be imposed on swimmers who violate warm-up safety procedures. Marshals observing such violations should bring the offenders to the Meet Referee for enforcement. Removal from part or all of the remaining warm-up period may be considered as a penalty.



Cards are sized to fit clear, self adhesive laminated luggage tags (SM or GBC).

Marshal's Guidelines

- Arrive 15 to 30 minutes prior to warm-up (or another designated time) 10:
 - ☐ meet with the Meet Referee, ☐ get identifying attire,
 - ☐ get your assignment.
- Locate the first aid station including:
 - ☐ First Aid kit, spinal backboard, rescue implements, AED (Automated External Defibrillator) and the Emergency Action Plan (EAP).
 - EAP should list important phone numbers, protocol for getting help, name or position of the person on deck who is responsible for activating the EAP.
 - If there isn't one, discuss with the Meet Referee.
- ☐ Determine where YOU fit into the EAP.
- To help provide a safe environment:
 - ☐ Enforce the warm-up and warm-down rules -
 - No diving - feet first entry - except in one way sprint lanes (controlled warm-up only).
 - No Backstroke starts except in a controlled one way sprint lane. (They are dives.)
 - No socializing in warm-up/warm-down lanes. Swimming only.
 - ☐ Remind swimmers that running, horse play, whipping towels, etc. are dangerous and must be stopped.
 - ☐ Remind all that glass is not allowed on deck or in the locker rooms. (continued over)

Marshal's Guidelines (continued)

- Report any unsafe areas on the deck to the Meet Referee including:
 - ☐ loose wires, ☐ slippery areas, ☐ loose blocks,
 - ☐ too many swimmers in a lane, and
 - ☐ any other things you consider dangerous.
- Periodically walk through hallways, seeding area, etc., and, with another adult of your gender, your gender locker rooms. Arrange for "two adult" walk-throughs of the other gender locker rooms. Stop any shaving - Inform Meet Referee and Meet Management.
- Blood on the deck or a bleeding swimmer?
 - ☐ Immediately notify the Referee and first aid staff.
 - ☐ Help cordon off the bloody area until it is properly cleaned.
- Monitor the warm down area throughout the meet.
- Unauthorized people on Deck? In the venue? Watch for inappropriate camera use in locker rooms & in or around the venue. Immediately inform the Meet Manager or Meet Referee.
- Pay attention to the meet.
 - ☐ Do not leave the area without the approval of the meet referee.
- Remember: Safety is the Primary Concern. Be firm! But not a Tyrant.

Marshal's Guidelines

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 - ☐ meet with the Meet Referee, ☐ get identifying attire,
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 - If there isn't one, discuss with the Meet Referee.
- ☐ Determine where YOU fit into the EAP.
- To help provide a safe environment:
 - ☐ Enforce the warm-up and warm-down rules -
 - No diving - feet first entry - except in one way sprint lanes (controlled warm-up only).
 - No Backstroke starts except in a controlled one way sprint lane. (They are dives.)
 - No socializing in warm-up/warm-down lanes. Swimming only.
 - ☐ Remind swimmers that running, horse play, whipping towels, etc. are dangerous and must be stopped.
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Marshal's Guidelines (continued)

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Marshal's Guidelines

- Arrive 15 to 30 minutes prior to warm-up (or another designated time) 10:
 - ☐ meet with the Meet Referee, ☐ get identifying attire,
 - ☐ get your assignment.
- Locate the first aid station including:
 - ☐ First Aid kit, spinal backboard, rescue implements, AED (Automated External Defibrillator) and the Emergency Action Plan (EAP).
 - EAP should list important phone numbers, protocol for getting help, name or position of the person on deck who is responsible for activating the EAP.
 - If there isn't one, discuss with the Meet Referee.
- ☐ Determine where YOU fit into the EAP.
- To help provide a safe environment:
 - ☐ Enforce the warm-up and warm-down rules -
 - No diving - feet first entry - except in one way sprint lanes (controlled warm-up only).
 - No Backstroke starts except in a controlled one way sprint lane. (They are dives.)
 - No socializing in warm-up/warm-down lanes. Swimming only.
 - ☐ Remind swimmers that running, horse play, whipping towels, etc. are dangerous and must be stopped.
 - ☐ Remind all that glass is not allowed on deck or in the locker rooms. (continued over)

Marshal's Guidelines (continued)

- Report any unsafe areas on the deck to the Meet Referee including:
 - ☐ loose wires, ☐ slippery areas, ☐ loose blocks,
 - ☐ too many swimmers in a lane, and
 - ☐ any other things you consider dangerous.
- Periodically walk through hallways, seeding area, etc., and, with another adult of your gender, your gender locker rooms. Arrange for "two adult" walk-throughs of the other gender locker rooms. Stop any shaving - Inform Meet Referee and Meet Management.
- Blood on the deck or a bleeding swimmer?
 - ☐ Immediately notify the Referee and first aid staff.
 - ☐ Help cordon off the bloody area until it is properly cleaned.
- Monitor the warm down area throughout the meet.
- Unauthorized people on Deck? In the venue? Watch for inappropriate camera use in locker rooms & in or around the venue. Immediately inform the Meet Manager or Meet Referee.
- Pay attention to the meet.
 - ☐ Do not leave the area without the approval of the meet referee.
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