USA Swimming Audit Committee Minutes

October 16, 2025 – Virtual Meeting

Present:, Kenneth Chung (Committee Chair), Thomas Ugast, Sabir Muhammad, Chris Guiliano, Jack Dahlgren, Jay DeFinis

Guests: Kevin Ring (USA Swimming CEO), Tami Bock (USA Swimming Accounting Director), Sophie Graf (USA Swimming Accounting Manager), Will Poff (USA Swimming Senior Accountant, Revenue) Doreen Merz (Tax Partner Sorren), Kim Coleman (Tax Senior Manager Sorren)

Call to Order: The 10/16/2025 meeting of the Audit Committee began at 2:00pm MT.

Conflict of Interest Disclosure: N/A

Agenda: Committee meeting to review the 2024 USA Swimming, Inc. and USA Swimming Foundation, Inc. Tax Return Form 990's with tax return preparers Sorren and to vote to accept both returns.

Discussion: The group reviewed and discussed the deliverables from the team at Sorren to include the 2024 USA Swimming, Inc. Form 990 and Form 990T and the USA Swimming Foundation, Inc. Form 990.

Motion: After the review, Q&A, and discussion was complete, Kenneth Chung (Committee Chair) initiated a motion to accept both tax returns. Unanimous Committee approval to the motion was obtained.

Adjournment: The meeting adjourned at approximately 3:00pm MT.