

2026

Accreditation Webinar

International and U.S. Program Information

Special Olympics





Agenda

- Introduction
- Accreditation Overview
- General Information
- 2026-2027 Application (for Programs with expiring accreditation)
- 2026 Mid-Cycle Update (for Programs accredited through 2027)
- Online System
- Questions?

Meet the SOI Legal Accreditation Lead!

Corinn Davis
Paralegal



SOI Legal Regional Leads



Corinn (cdavis@specialolympics.org)

- SO Europe Eurasia (58)
- SO Latin America (20)
- MENA (22)
- SO East Asia (6)
- SO Africa (41)
- SO Asia Pacific (35)
- SO North America (52)
- SO North America – Non-USA (22)
- Main contact for waivers and Founding Committee applications

Current stats:

Total: 256 Programs

Breakdown: 231 active and 25 inactive

2025: 220 accredited Programs (95% of all active Programs are accredited)

What to do if you need help!



- ▶ Email your SOI Legal Regional Lead and ALWAYS cc the SOI Legal staff who is NOT your Regional Lead
 - ▶ **Why?** We both can help you! If one of us is away, the other will jump in to assist with your question so it can be addressed in the most efficient manner



What is Accreditation?

- SOI accredits Special Olympics Programs to ensure worldwide quality, and ultimately the growth, of the Special Olympics movement.
- Accreditation assures that every Accredited Program has met the core requirements of the Special Olympics mission and certain minimum management and financial requirements.





How Accreditation Works:

- Each Program submits an accreditation application every 2 years. If approved, a Program is typically licensed for 2 calendar years.
- Between application years, in the mid-cycle report, Programs submit annual financial reports, AGR or 990 forms, budgets, operational plans, and updated contact information.
- Programs are responsible for ongoing compliance with the Accreditation Requirements and the General Rules.

Value and Benefit of Accreditation

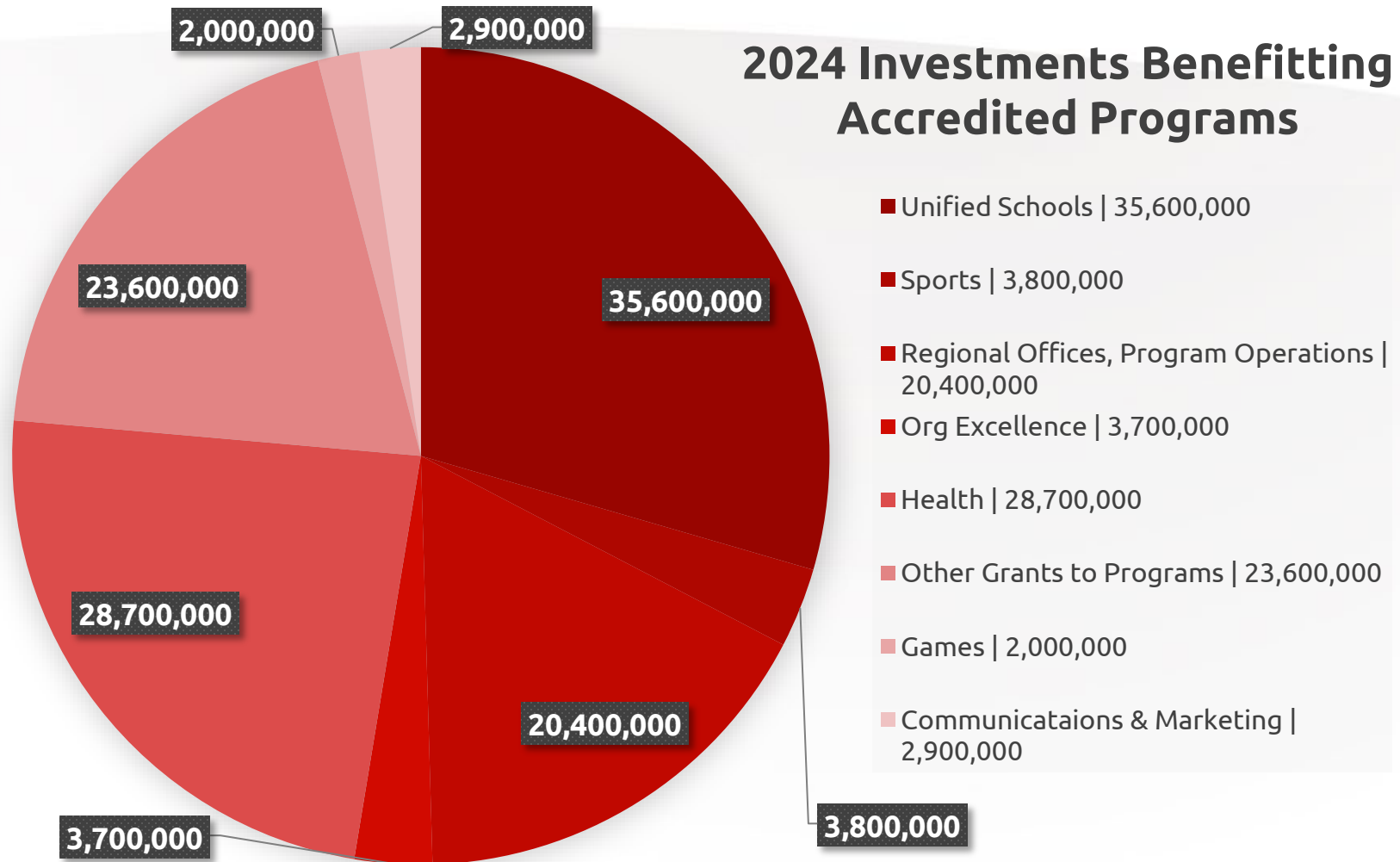


Accreditation is required to: Brand oneself as a Special Olympics Program, use trademarks, raise funds, and participate in regional or international games and events, or offer Special Olympics programming.

Accredited Programs benefit from...

- Partnerships with International Sport Federations;
- Special Olympics partnerships with some of the world's biggest brands, including Coca-Cola, ESPN, Bank of America, Toyota, and United Airlines;
- Access to Funds and Fundraising;
- Flagship Programming (such as Healthy Athletes®, Law Enforcement Torch Run®, Polar Plunge®, Unified Sports®, Unified Leadership, etc.);
- Protection Special Olympics provides athletes and the high standards of safeguarding training the organization upholds.

Fiscal Value and Benefit of Accreditation



Investments. In 2024, Special Olympics invested \$120.7M benefiting the work of Programs. Programs support this effort by contributing accreditation fees, totaling \$4.1M in 2024. On average, the fees contribute 2.2% to the budget annually.

Resource Overview



What we have provided, so your Program can have the tools to be successful

- 2026 Accreditation Guide*
- 2026 – 2027 Accreditation License Agreement*
- Accreditation Fees Policy*
- Accreditation Training Presentation
- Accreditation Webinar Recording
- Adjusted Gross Revenue Form 2024 (AGR)*
- Athlete Registration Forms
- Bank Information Forms
- Board of Director list template (*optional*)
- Board Rotation Waiver Request template (*optional*)



- Budget template (*optional*)
- Deadline Extension Request template (*optional*)
- Financial Audit Waiver Request template (*optional*)
- Founding Committee Application
- General Waiver Request template (*optional*)
- Letterhead Template (*optional*)
- Timeline Memo
- Operational Plan template - multi and single year* (*optional*)
- Payment Instructions
- Program Quality Standard tool*
- “What Accreditation Offers” one-pager

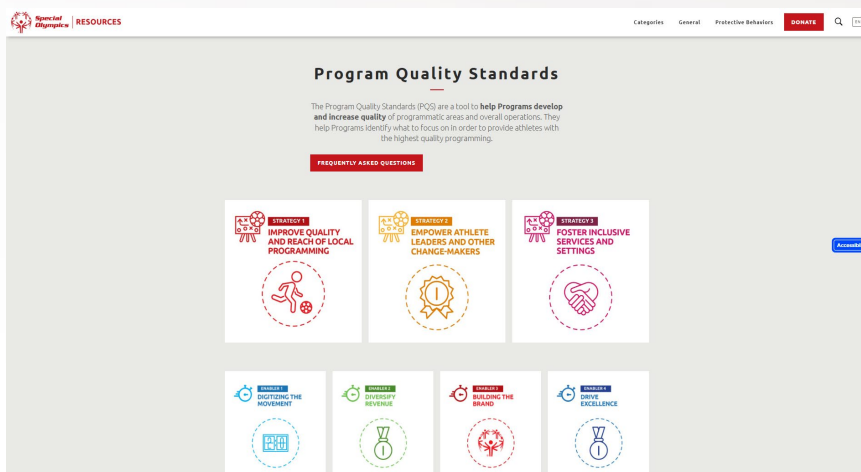
ALL RESOURCES CAN BE FOUND AT THIS LINK:

<https://resources.specialolympics.org/governance/accreditation>

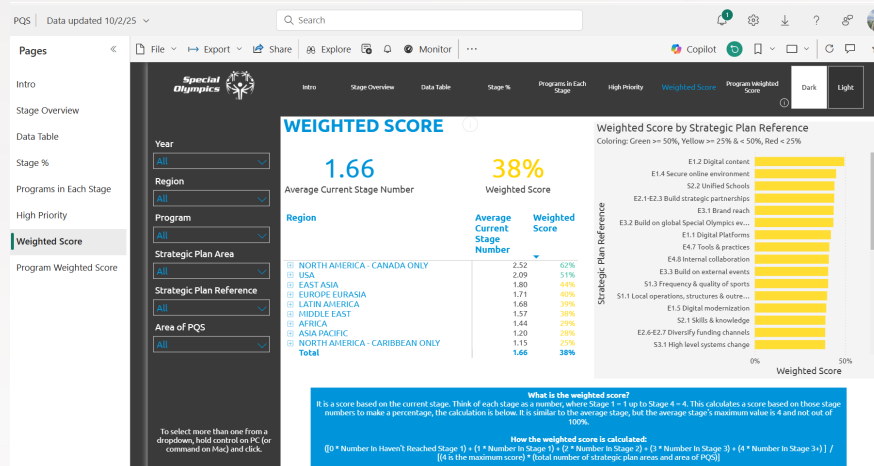
Program Quality Standards



PQS Resources for Programs



PQS Resources for Regional Teams



Resources Page

1. Interactive PQS pages
2. Self-assessment tool and training webinar
3. PPT / PDF translated into core languages and easy read

PQS Data Dashboard

1. Overview of Programs by PQS stages
2. Percentage of each stage by Program and overall
3. Standards identified as priority for development by Programs

General Information

New information and reminders about old information

Special Olympics



Timeline Reminder: International Programs



- **Training Period:** November 2025
- **Application Opens:** 01 December 2025
- **Application Due:** 31 March 2026
- **Deadline Extension Request:** 01 March 2026

Timeline Reminder: U.S. Programs



- **Training Period:** November 2025
- **Application Opens:** 01 December 2025
- **Application Due:** 31 January 2026
- **Deadline Extension Request:** 01 January 2026



Cycle Assignments

- ▶ If your Program is on the **2025/2026 cycle**, then on December 1st you will begin submitting materials for the **2026 mid-cycle report**
 - ▶ Accredited Programs on this cycle, should have an accreditation status of: *Accredited through 01/31/2027 or 03/31/2027*
- ▶ If your Program is on the **2026/2027 cycle**, then on December 1st you will begin submitting materials for the **2026 full-cycle report**
 - ▶ Once the application is approved, Accredited Programs on this cycle, should have an accreditation status of: *Accredited through 01/31/2028 or 03/31/2028*

Let's talk about the "3% Discount"



Special Olympics



Month XX, 2024

Dear Special Olympics «Program»,

I am writing to provide you with details regarding your Program's 2024 accreditation fee assessment. The 2024 annual accreditation fee for Special Olympics Program is \$100. If you choose to pay in full prior to Month XX, 2024 you will receive a 3% discount and your total 2024 accreditation fee will be discounted to \$97.00.

The following is enclosed:

- 2024 Accreditation Fee Calculation
- Statement including any balance from prior periods (Your Program's outstanding balance from prior periods is \$0)
- Payment Instructions

If you have questions, please contact the Finance Helpdesk at financehelp@specialolympics.org.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Barbee".

Jim Barbee
Acting Chief Financial Officer

How can a Program receive a 3% discount?



- ▶ All Programs who submit their application by the deadline* will qualify for a *3% discount off* their accreditation fee

if the amount is paid in full

AND

within 30 days of receiving the invoice.

- ▶ **or date agreed upon if an extension request was submitted by March 1st or January 1st and approved*

How to submit a waiver request:



- 1) Go to the *Accreditation Resource* webpage and download the required waiver template
- 2) Send the completed waiver letter, via email, to the Program's Regional Manager or Organizational Director
- 3) Organizational Director/Regional Manager will then email the request with their recommendation to Corinn Davis
- 4) The SOI Legal Team will work to move your request up the chain of approval to Dr. John Dow, Chief of Regional and Program Operations
- 5) A decision letter (*approval or rejection*) will be emailed to Program and Organizational Director and posted in the application portal for record keeping

**!!!! PLEASE ONLY SUBMIT THIS WAIVER IF THE ANNUAL REVENUE
OF YOUR PROGRAM IS MORE THAN USD 100,000!!!!**



REQUEST FOR WAIVER FROM FINANCIAL STATEMENT AUDIT REQUIREMENT

Date:

Re: Financial Statement Audit Waiver Request

Dear ,

Special Olympics requests a waiver from the audit requirement for the 2024 Financial Statements. The reason for this request is .

I confirm that the 2024 financial statements we are submitting for accreditation are accurate and as consistent as possible with generally accepted accounting principles.

Our Program is planning to hire a financial auditor to audit our 2024 financial statements. We plan to submit our 2025 audited financial statements with our accreditation materials in 2027.

Thank you for considering this request.

Regards,

Name, Title

When to submit a waiver...

General Rules, Section 6.22



- **When:** there are *absolutely* no other reasonable means for meeting the requirement
- **When:** meeting the requirement would cause an undue burden to the Program and their resources
- **When:** the Program has shown they are compliant in other ways
- **When:** the Program has put their best effort forward to meet the requirement prior to requesting a waiver

***NO WAIVER REQUEST IS GUARANTEED APPROVAL,
SOME REQUESTS MAY BE REJECTED***

Board Rotation Waiver

General Rules, Section 5.02(d)



- Programs requesting an exception to the nine-year limitation should submit a written request to their Regional Manager/Director that includes:
 - Name and years of service of the member(s) for whom the exception is requested
 - Justification for the extension, and
 - Length of the requested extension.
- **Alternatives to Waiver:** Programs are encouraged to consider having exemplary long-term Board members support the Program in other ways or step off the Board for a one-year period before returning to the Board.

REQUEST FOR WAIVER FROM BOARD ROTATION REQUIREMENT

Date: _____

Re: SO [Program Name] Board Rotation Waiver Request

Dear [Regional Organizational Development Representative],

Special Olympics _____ [Program Name] requests a waiver from the Board Rotation requirement. The reason for this request is _____ [explain why it is not possible to elect a new Board Director this year]. We would like to request term extensions for the following Director(s):

- [Director Name, Position, and length of term extension]

Our Program is planning to find replacements for these Directors no later than [Date]. We will implement a plan for future recruiting efforts.

Thank you for considering this request.

Regards,

[Name, Title]

[Contact Information]



Extension Request Deadline

- In accordance with Section 6.08(b) “Any Accredited Program unable to comply with this deadline must submit a written extension request to SOI at least **thirty (30) days** before the date that Program’s accreditation expires. Upon good cause, SOI may then establish an alternative deadline.”
- This extension will not affect eligibility for the 3% discount if application is submitted no later than the agreed upon extension date

Extension requests CAN be rejected, no request is guaranteed approval

How and when to submit an extension request:



- ▶ Submit your request NO LATER than 01 March 2026
- ▶ **Good reason for an extension request:** Your budget and/or operational plan is completed but the Board is not meeting until after 31 March 2026 to approve it.
- ▶ **Bad reason for an extension request:** it is 01 March 2026/01 January, and you have not submitted any materials to the Program's application.
- ▶ **How?** Download the template from the resource page and submit it to your Regional Manager who will then forward it to the SOI Legal team.



INTERNATIONAL DEADLINE EXTENSION REQUEST

"must be submitted no later than March 01, 2026 – late requests will not be considered"
Or January 01, 2026

Date: _____

Re: SO [Program Name] Waiver Request

Dear [Regional Organizational Development Representative],

Special Olympics _____ [Program Name] requests an extension to submit their accreditation application later than the 31 March 2026 deadline. The reason for this request is _____ [explain what application requirement is causing the submission of the application to be delayed].

Our Program is planning to submit _____ [name of specific application requirement] no later than _____ [date].

We understand that failure to submit our application by the date above will penalize our Program from receiving the opportunity for a 3% discount off our accreditation fee.

Thank you for considering this request.

Regards,

[Name, Title]

[Contact Information]

Founding Committee Application



What is a Founding Committee?

- ▶ To start a new Special Olympics Program in a nation or other territory that is not within an Accredited Program's territory, a founding group of at least six persons, using the Founding Committee Application, may apply to Special Olympics, Inc. ("SOI") through the appropriate SOI regional office for recognition as a Founding Committee for the specified geographic area.

What are the steps SOI takes to review and approve applications?

- ▶ Review proposed bylaws/governing documents, screen potential leadership to make sure there are no U.S. sanctions against the proposed individuals and seek approval of the Chief of Regional and Program Operations.

Founding Committee Application Cont.



What happens once our Program becomes a Founding Committee?

- ▶ SOI recognition of a Founding Committee includes a license to use the Special Olympics name and logo within its designated territory for the limited purposes of organizing a Special Olympics Program and raising funds solely to pay expenses for Special Olympics activities. In addition, Programs with Founding Committee status may apply to send a small delegation (for example, 4 athletes, 1 coach, 1 delegate) to the Special Olympics World Games.
- ▶ Regional Organizational Development representative will provide program development assistance to the Founding Committee to help it meet the accreditation requirements within its one-year recognition period.

Founding Committee Application Cont.



Do Founding Committees pay fees?

- No, during the 1-year period when a Program's status is "Founding Committee" the Program will NOT pay fees or be invoiced.

How long is the Program considered a Founding Committee?

- 1 – year

Do Founding Committees upload all application materials?

- No, a Founding Committee does not need to submit the AGR form, Financial Statements, or Accreditation Fee

When should an application be submitted for a Program to become a Founding Committee?

- At any point during the year.

for Programs with accreditation expiring March 31, 2026

2026-2027 APPLICATION

Special Olympics



General Changes ~ *Reminders*



Text included prior to 2024:

- “Please attach the document or note when it was previously submitted.”
- “Please attach the document or, if not yet complete/approved, note when it will be submitted.”

Noting when previously submitted or when it will be submitted are NOT options

Statement of Accounts – ***THIS IS NOT AN INVOICE***

- The Statement of Account is a financial summary document that the finance department has posted in the Accreditation portal to show a Program’s account activity with SOI. The statement provides a transparent view of invoices issued, payments made, outstanding balances, credits or adjustments, and a running balance.
- **Purpose:**
 - **Clarify payment status** for Programs, especially those unsure whether they owe fees or have already paid
 - **Supports compliance tracking** during the accreditation cycle
 - **Helps Programs reconcile their records** with SOI’s finance department records



1. Bylaws/Governing Documents

- ▶ 1.1 Do the Program's bylaws/governing documents include the SO Mission Statement? Please attach the document and highlight the relevant portion or indicate where in the document the requirement is located.
- ▶ 1.2 Do the Program's bylaws/governing documents limit the terms of the members of the Board to a maximum of 9 consecutive years? If not, please reference the local law or SOI decision which exempts the Program from this requirement. Please highlight the relevant portion or indicate where in the document the requirement is located (can be highlighted/indicated in same document attached in question 1.1).

ARTICLE I NAME AND PURPOSES

These Bylaws shall be amended from time to time.

Name. The name of the organization is Special Olympics _____ (“SO ____”).

Mission Statement. The mission of SO ____ is to provide year-round sports training and athletic competition in a variety of Olympic-type sports for children and adults with intellectual disabilities, giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other Special Olympics athletes and the community.

ARTICLE II BOARD OF DIRECTORS

Number and Election. The Board of Directors shall consist of not less than seven (7) or more than fifteen (15) elected directors plus any *ex officio* directors and including an expert in intellectual disabilities, a sports expert, a finance or business expert, a close family relation of a Special Olympics athlete and a Special Olympics athlete in accordance with Special Olympics General Rules Section 5.02(c). Each elected director shall be elected by the Board of Directors from nominees submitted to the Board by the Nominating Committee.

Powers of the board of directors. The Board of Directors shall manage the affairs of the corporation and shall have and may exercise all the powers of the corporation. The duties of the Board of Directors shall include but shall not be limited to effectuating the mission and policies of the corporation and prescribing the duties and fixing the compensation and qualifications of the corporation’s senior executives.

Term of office. Directors who are elected by the Board shall serve three-year terms or until their earlier resignation, removal, or death. A director shall, however, serve not longer than nine (9) consecutive years. The term of a director elected for a full term shall run from January 1 of the year after election (or from such other date as the Board may specify at the time of a director’s election) to December 31 three years after election. The term of



Board Rotation: Why is it important?



- ▶ General Rules, Section 5.02(d) mandates the bylaws of a Program includes **term limits for each member of the Program's Board of Directors – maximum of 9 consecutive years**

Key to success!

- ▶ Fresh ideas and new perspective to Program
- ▶ Expand constituency – engage new communities, stakeholders, age or ethnic groups, etc.
- ▶ Strengthen trust between community and Board
- ▶ Lessen burnout and increase engagement



2. Governing Board

- ▶ Does the Program have **7 or more members** on the Board of Directors? Please attach a list of the Program's Board members. The list must include **the years of service for each member, Board position, and role requirement they fulfill** (ex: expert in intellectual disabilities, sports expert, business or finance expert, close family relation of a Special Olympics athlete, or athlete). Click [here](#) for the Board list template.
- ▶ Does the Program's Board include **at least 1 Special Olympics athlete**? If not, please reference the local law or SOI decision which exempts the Program from this requirement.
- ▶ Does the Program's Board meet at least twice each calendar year? Please attach **2 sets of minutes**: from **(1) meeting during 2024** and minutes from **(1) meeting during 2025**.

Board List Template

For quick approval make sure both items are easy to find on your Board list

[illegible]

Board Composition

General Rules, Section 5.02 (c)



Expert in Intellectual Disabilities: Should have a degree or substantial professional experience in a field related to intellectual disabilities, such as special education or developmental psychology.

Sports Expert: Should have a degree or substantial professional experience in a field related to sports.

Finance or Business Expert: Should have a degree, certification, or substantial professional experience in a field related to financial or business management.

Close Family Relation: Parent, sibling, grandparent, or child of a current or former Special Olympics athlete.

Athlete Leadership

General Rules, Section 5.02 (c)



Each Board must include at least one current or former Special Olympics athlete.

Athlete members must have the same rights and privileges as other voting Board members, including full voting rights and the same terms as other members.

Athletes should play a meaningful and integral role and should not be chosen only to satisfy this accreditation requirement.

Programs are encouraged to make use of materials provided through the Special Olympics Athlete Leadership Program to make the most of athlete leadership. Programs are also encouraged to train their staff and Board members using the Unified Leadership training modules.

3. Executive/National Director and Sports Director



General Rules, Section 5.02 (e)

- Are the positions of (1) Board Chair, (2) Executive/National Director, and (3) Sports Director held by **different people**?
- **Purpose:** Division of the roles of Executive/National Director, Sports Director, and Board Chair among three different people (1) promotes accountability, (2) prevents overburdening one person, and (3) leads to a wider breadth of experience, skills, and ideas in the Program's leadership.

4. Diversity, Equity, & Inclusion



- *(For U.S. Programs only)* Has the Program submitted its Program Inclusion Accreditation reporting? Please click [here](#) to complete the report and then upload a copy.

5. Registered Athletes



- ▶ Does the Program certify that it registers athletes? Please attach or provide URL link to sample athlete registration forms. Click [here](#) for form templates.

6. Name and Logo



- ▶ Name and Logo. Does the Program use the Special Olympics name and logo correctly? Please attach one of the following, samples of the Program's current letterhead and/or business cards, marketing collateral, screenshot of webpage, apparel or banners. Click [here](#) for letterhead template.
- ▶ The Program's name is "Special Olympics [name of jurisdiction]," and the Program's logo is the Special Olympics logo plus name of jurisdiction in accordance with General Rules Sections 5.03 and 5.07.



7. Finances and Planning

- ▶ Is the Program's annual revenue **less than** USD 100,000?
If yes, please upload unaudited financial statements.
- ▶ Is the Program's annual revenue **more than** USD 100,000? *If yes, you must upload financial statements audited by an independent auditor.* If unable to audit financial statements, please submit a waiver request with a copy of your unaudited statements. Click [here](#) for waiver request templates

When is it appropriate to submit a waiver for the audit requirement for the Financial Statements?



Only necessary for Programs whose annual revenue is greater than USD 100,000

8.05 (c)

With SOI's prior written approval, an Accredited Program may arrange for the review of its financial statements to be conducted in the form of a financial review by an independent certified public accountant rather than an audit **if the fees for an audit are reasonably expected to be greater than four percent (4%) of the Accredited Program's total revenue** and other support for the fiscal year to be examined through the review or audit.

Annual Financial Statements



Statement of Revenue

Revenues / Sources of Funds All Amounts in XXX	FY 2024 Current Year	FY 2023 Prior Year	YoY Change
Contributions & Support - General			
SOI Grant			
Corporate Funding			
Government Funding			
Individual Donations			
Others / Fund Raising Activities			
Contributions & Support - Restricted / Specific to Activity			
SOI Grant			
Divisional Talent Hunt and Competitions [Activity2]			
Corporate Funding			
Athlete Leadership Training Program [Activity2]			
Government Funding			
[Activity1]			
[Activity2]			
Individual Donations			
[Activity1]			
[Activity2]			
Others / Fund Raising Activities			
[Activity1]			
[Activity2]			
Other Revenue			
Investment Income			
Special Events			
Miscellaneous			
TOTAL Revenues / Sources of Funds			

Statement of Expenses

Expenses / Application of Funds All Amounts in XXX	FY 2024 Current Year	FY 2023 Prior Year	YoY Change
Program Expenses			
Program assistance			
Public Education and Communications			
Sports Training and Competitions			
[additional line item]			
General Support / Operating Expenses			
Personnel Expenses			
Salaries and Wages			
Benefits			
Administration / Miscellaneous Expenses			
Rent			
Utilities			
Professional services and Consulting			
Travel, Conferences and meetings			
Printing, Postage and Shipping			
Interest expense and Fund raising			
Special events expenses			
Depreciation and Amortisation			
Communication			
Equipment Rent and Repair			
Professional Development			
[additional line item]			
TOTAL Expenses / Application of Funds			

Why? In addition to the SO accreditation requirement, Statement of Revenue and Expenses helps to know the net result of Program activities for a particular period which generally is one year.

Annual Financial Statements

Balance Sheet / Statement of Financial Position



All Amounts in XXX	As at 31-Dec-24	As at 31-Dec-23	YoY Change
Assets			
Cash and Cash Equivalents			
Cash in Hand			
Cash at Bank			
Bank Deposits			
Contributions Receivable - General			
SOI Grant			
Corporate Funding			
Government Funding			
Individual Donations			
Others / Fund Raising Activities			
Contributions Receivable - Restricted / Specific to Activity			
SOI Grant			
Corporate Funding			
Government Funding			
Individual Donations			
Others / Fund Raising Activities			
Prepaid Expenses			
Investments			
Property and Equipment			
Total Assets			
Liabilities			
Payables			
[Activity1]			
[Activity2]			
General Program Borrowings / Debt			
Other Miscellaneous Liabilities			
Total Liabilities			

Why? In addition to the accreditation requirement, the objective of preparing a balance sheet for a nonprofit is to show the financial stability, strength and soundness as on the last date of the accounting year.

7. Finances and Planning *(International)*



- ▶ Please attach the Program's 2024 Adjusted Gross Revenue (AGR) Form. Click [here](#) to find the AGR form.
- ▶ Please attach the Program's 2026 budget. Click [here](#) for the budget template.
- ▶ Please attach Program's 2026 operational plan. Click [here](#) for the operational plan template.

2024 ADJUSTED GROSS REVENUE FORM
(USED TO CALCULATE 2025 ACCREDITATION FEES)



INSTRUCTIONS:

- This form is for accredited Special Olympics Programs outside the United States.
- Complete and submit this form digitally in PDF format.
- All amounts should be consistent with and in the same currency as the Program's financial statements.
- This form is for the fiscal year ending 31 December 2024. If your Program has a non-calendar fiscal year, submit amounts based on your Program's fiscal year.
- SOI will send invoices for 2026 accreditation fees in the second quarter of 2026.
- Please see the Accreditation Fees Policy for more details.

PROGRAM NAME:

CURRENCY:

TOTAL REVENUE

A

Gross revenue amount from 2024 financial statements. Include ALL:

- Restricted and unrestricted revenue.
- Revenue from all sources (government, corporate, individual, SOI, etc.).
- Revenue received by Sub-Programs.

DEDUCTIONS

REVENUE FROM SOI

B

Revenue received directly from Special Olympics, Inc.

- Do not include amounts reported in D.
- All Revenue from SOI must be listed on page 2.

GOVERNMENT REVENUE

C

Revenue received directly from a government entity.

- Do not include amounts reported in D.
- All Government Revenue must be listed on page 2.

IN-KIND REVENUE

D

Non-cash donated goods or services that are part of Total Revenue.

CERTAIN FUNDRAISING EXPENSES

E

Direct expenses for fundraising mailings and events.

- Do not include telemarketing expenses.
- Do not include indirect expenses, such as salary or overhead.

TOTAL DEDUCTIONS. Add B, C, D, and E.

F

0.00

ADJUSTED GROSS REVENUE. Subtract F from A.

G

0.00

CERTIFICATION. This form must be reviewed by the Board Chair before it is submitted. The Board Chair and the person submitting this form to SOI certify that it is accurate. No signature is needed.

Board Chair Name

Person Submitting Form (name, title) Date (Day/Month/Year)

Programs ONLY need to enter the name of the currency they use to calculate the numbers on the AGR form. They do not need to provide the conversion rate as we will use the link below to check all conversion rates prior to invoicing.

[Xe Currency Converter - Live Exchange Rates Today](#)

2024 ADJUSTED GROSS REVENUE FORM – REVENUE DETAIL

INSTRUCTIONS:

- Details must be listed below if Revenue from SOI or Government Revenue is deducted on page 1.
- Provide amounts in the currency used in the Program's financial statements.
- The totals should equal the amounts reported on page 1.
- Use extra pages if needed.

PROGRAM NAME:

REVENUE FROM SOI DETAIL

SOI GRANT NAME (for example, "Christmas Records Grant")	AMOUNT
TOTAL REVENUE FROM SOI	0.00

GOVERNMENT REVENUE DETAIL

GOVERNMENT REVENUE SOURCE (name of government agency)	PURPOSE (for example, "Healthy Athletes Grant")	AMOUNT
TOTAL GOVERNMENT REVENUE		0.00



Adjusted Gross Revenue Explained



- **Total Revenue** means the amount of all annual gross revenue as recorded in the Program's annual financial statements. This includes, but is not limited to, restricted and unrestricted revenue in the form of government funding, grants, corporate and individual contributions, in-kind revenue (if included in total revenue on the financial statements), and revenue from SOI. Programs with Sub-Programs must include all Sub-Program revenue in their Total Revenue. Programs may, in their discretion, collect accreditation fees from their Sub-Programs to support the Program's fee payment.
- **Revenue from SOI** means revenue received directly from Special Olympics, Inc. that is included as part of the Program's Total Revenue. This includes revenue from SOI-managed grants (e.g., UNICEF, USAID, Lions Club), SOI-managed sponsorships (e.g., Mattel, Toys R Us, Alex & Ani), SOI-managed fundraising revenue shares, and Christmas Records Grants. Any In-Kind Revenue received from SOI, should only be deducted as In-Kind Revenue; it should not be doubly deducted as both In-Kind Revenue and Revenue from SOI.

Adjusted Gross Revenue Explained



- **Government Revenue** means revenue received directly from a government entity. Each Program deducting Government Revenue must provide a list of Government Revenue sources and the amount received from each, adding up to the total Government Revenue deduction.
- **In-Kind Revenue** means non-cash donated goods or services that are included as part of the Program's Total Revenue. Any in-kind revenue not included in the Total Revenue should not be deducted as part of the AGR calculation.
- **Certain Fundraising Expenses** means direct expenses for fundraising mailings and events. Telemarketing expenses and indirect expenses, such as salary and overhead, may not be deducted.

2026 Budget and Operational Plan



Annual Budget: An annual budget is a statement of planned revenue and expenses for an entire fiscal year and is a planning tool that every Program must have to effectively manage its finances and assets.

Operational Plan: In accordance with General Rules Section 8.03(a), Programs are required to develop a written operational plan for each fiscal year, setting forth comprehensive goals for the Program's sports, programmatic, administrative and fundraising goals, and its plans for growth.



Why is a Budget important?

A Budget helps to...

- ✓ Focus on your goals - Validate your budget's relationship to your mission and long-term strategic goals
- ✓ Demonstrates accountability and transparency; ensures proper control
- ✓ Better allocation of resources and management of funds

Focus on long term sustainability...

- ✓ Identify recurring unrestricted revenues
- ✓ Avoid balancing budgets with nonrecurring revenues, one-time grants or contributions and other uncertain revenue sources.
- ✓ Build a revenue stream to substantially self sustain recurring overheads like staff salaries, office expenses, fixed assets etc.
- ✓ Target surplus cash.



8. Finances and Planning *(U.S.)*

Please attach the Program's 2024 IRS Form 990.

- ▶ As provided in your 990, please enter the 2024 In-Kind Goods (Part VIII, Line 1g) amount:
- ▶ As provided in your 990, please enter the 2024 Total Revenue (Part VIII, Line 12, Column A) amount:
- ▶ As provided in your 990, please enter the 2024 Program Services Expense (Part IX, Line 25, Column B) amount:
- ▶ As provided in your 990, please enter the 2024 In-Kind Services (Schedule D, Part XI, Line 2b) amount:



8. Accreditation Fees

- ▶ Has the Program paid all accreditation fees currently due? If the answer is “no,” please contact SOI Finance to arrange payment or discuss a payment plan. If a payment plan is currently in place, please upload documentation.

A Program is not eligible to receive grant funds from SOI if they have unpaid fees from the current or prior year

Fee Calculation:

Independent Programs outside of the U.S.



Fee Calculation for Programs Outside the United States.

- a. **Independent Programs.** The fee for independent accredited Programs outside the United States is calculated as follows:

Fee = 2.1% x Adjusted Gross Revenue ("**AGR**")

Adjusted Gross Revenue. A Program's AGR is calculated as follows:

AGR = TOTAL REVENUE **minus**
REVENUE FROM SOI **minus**
GOVERNMENT REVENUE **minus**
IN-KIND REVENUE **minus**
CERTAIN FUNDRAISING EXPENSES

Fee Calculation:

Non-Independent Programs outside of the U.S.



- **Non-Independent Programs.** Most Special Olympics Programs are independent charitable organizations. There are a few Programs worldwide, however, that are situated as divisions or units within national sports federations or disability agencies. The fee for non-independent Programs is set according to Program size, as measured by the number of Special Olympics athletes participating in the Program according to the most recent census

<u>Number of Athletes</u>	<u>Fee</u>
2,000 or less athletes	US\$1,000
2,001 to 4,000 athletes	US\$2,000
4,001 to 6,000 athletes	US\$4,000
6,001 to 8,000 athletes	US\$6,000
8,001 to 10,000 athletes	US\$8,000
10,001 to 12,000 athletes	US\$10,000
12,001 to 14,000 athletes	US\$12,000
14,001 to 16,000 athletes	US\$14,000
16,001 to 18,000 athletes	US\$16,000
18,001 to 20,000 athletes	US\$18,000
20,001 to 22,000 athletes	US\$20,000
22,001 to 24,000 athletes	US\$22,000
24,001 to 26,000 athletes	US\$24,000

<u>Number of Athletes</u>	<u>Fee</u>
26,001 to 28,000 athletes	US\$26,000
28,001 to 30,000 athletes	US\$28,000
30,001 to 32,000 athletes	US\$30,000
32,001 to 34,000 athletes	US\$32,000
34,001 to 36,000 athletes	US\$34,000
36,001 to 38,000 athletes	US\$36,000
38,001 to 40,000 athletes	US\$38,000
40,001 to 42,000 athletes	US\$40,000
42,001 to 44,000 athletes	US\$42,000
44,001 to 46,000 athletes	US\$44,000
46,001 to 48,000 athletes	US\$46,000
48,001 to 50,000 athletes	US\$48,000
50,001 or more athletes	US\$50,000

Fee Calculation:

U.S. Programs



The fee for U.S. Programs is calculated as follows:

- Fee = 2.5% x Program Service Expense (IRS Form 990, Part IX, Line 25, Column (B))

Now it's time to hear directly from Finance:



THANK YOU, Finance Team and Aaron Credeur (Brand, Communications & Content) for helping create this video!

*For Access: Go to the
ACCREDITATION RESOURCE WEBPAGE and
WATCH THE FINANCE VIDEO UNDER
“Invoice Resources”*

International Invoice & Payment Timeline



- ▶ Start sending out invoices: March through May
- ▶ Programs have 30 days upon receipt to pay in full if they want to take advantage of the 3% discount

NON-PAYMENT OF
ACCREDITATION FEE RESULTS

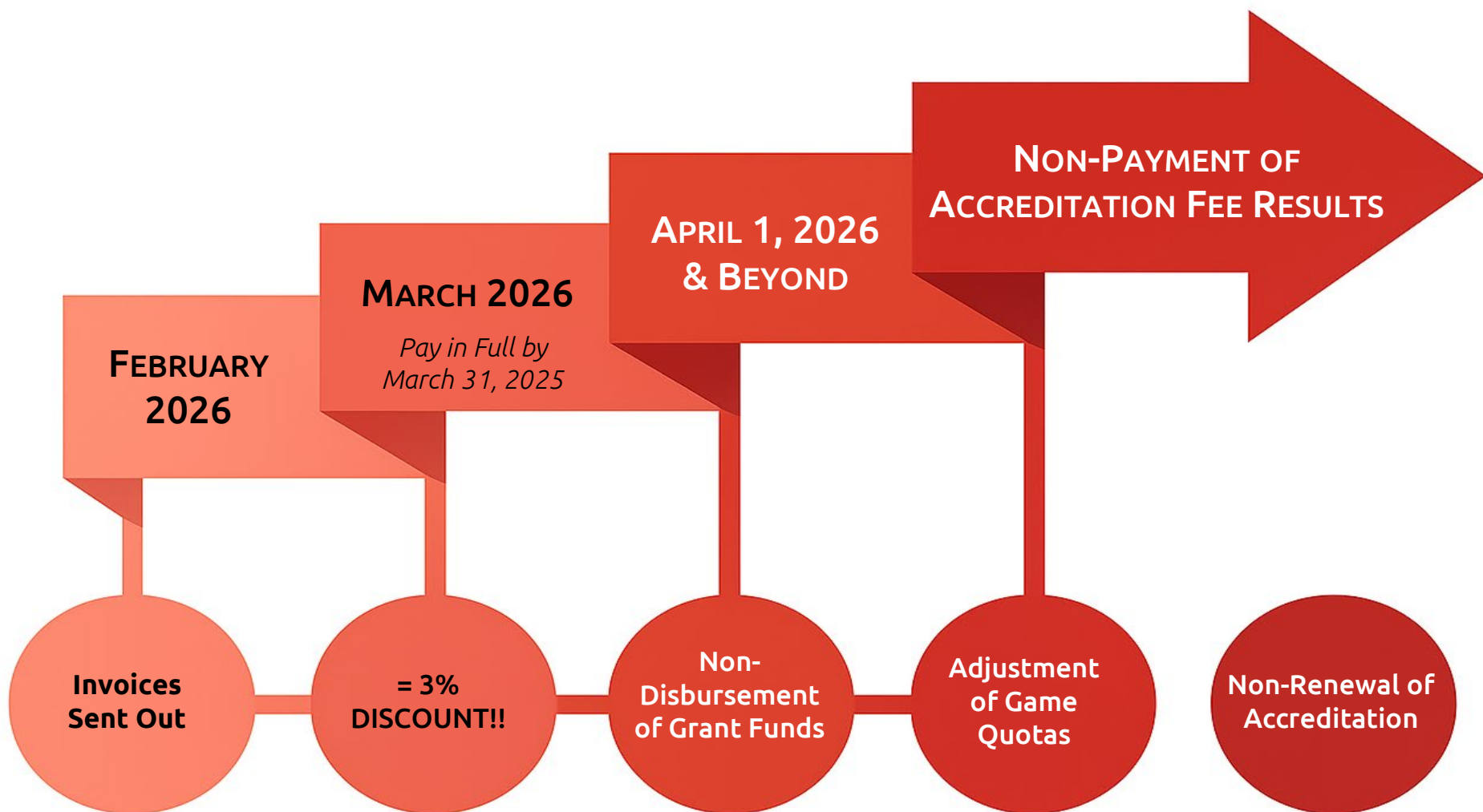
APRIL 1, 2026
& BEYOND

Please Note:

The timeline referenced in the video is only applicable to U.S. Programs, the timeline described on this slide is applicable to International Programs



U.S. Invoice & Payment Timeline



9. SOI's Authority



- Does the Program acknowledge that SOI has the utmost authority over Special Olympics activity and programming?



10. License Agreement

- ▶ Please attach the completed and signed 2026 – 2027 Accreditation License Agreement. Please click [here](#) to download the agreement.
- ▶ **Section Updated December 01, 2023:**
- ▶ 1.1 Compliance with Sanctions Regulations. Program, including, if applicable, any directors, administrators, officers, board of directors (supervisory and management) members, or employees thereof, shall comply with all U.S Executive Orders, U.S. laws, European Union Directives, and other similar laws, regulations, or statutes prohibiting transactions with and the provision of resources and support to, individuals and organizations associated with terrorism.

License Agreement



2026 – 2027 ACCREDITATION LICENSE AGREEMENT

The undersigned Program ("Program") makes the following commitments and representations to Special Olympics, Inc. ("SOI") as a result of SOI granting or renewing Program's accreditation:

1. **Compliance with Accreditation Requirements.** Program certifies to SOI that all statements in Program's accreditation application are true and correct, and that Program complies with all of the accreditation requirements. Program will inform SOI immediately in writing if there is any material change in Program's compliance with any accreditation requirement after the date on which Program signs this Accreditation License Agreement.

1.1 **Compliance with Sanctions Regulations.** Program, including, if applicable, any directors, administrators, officers, board of directors (supervisory and management) members, or employees thereof, shall comply with all U.S. Executive Orders, U.S. laws, European Union Directives, and other similar laws, regulations, or statutes prohibiting transactions with and the provision of resources and support to, individuals and organizations associated with terrorism.

2. **General Rules.** As a condition of obtaining and maintaining its accreditation, Program agrees to comply with the Special Olympics Official General Rules (the "General Rules"), including the other Uniform Standards (as defined in the General Rules). Program also agrees that if it fails to comply with the General Rules, such failure may result in SOI's (i) revoking Program's accreditation, (ii) not renewing its accreditation at the end of the Accreditation Period, or (iii) taking other actions in accordance with the General Rules.

3. **Accreditation and License.**

3.1 **License Conditions.** SOI hereby accredits Program as a Special Olympics Program and grants Program a non-exclusive, revocable, license during the Accreditation Period to use the name "Special Olympics", the Special Olympics Logo, and other Special Olympics marks, as listed in Appendix B, during the Accreditation Period (the foregoing name, logo, and marks are referred to collectively as "Licensed Marks") solely for the purpose of conducting Program's activities in its Territory (as defined below) as authorized by the General Rules. This license is conditioned upon Program's continuing compliance with the General Rules during the Accreditation Period.

3.2 **Territory.** Program's "Territory" shall be the nation, state, or other geographic area specified in Program's name unless Appendix A sets forth a more specific description of Program's Territory. Program specifically agrees not to register, or attempt to register ownership of the Special Olympics Logo, name (in any language) or any other Licensed Mark in its Territory. Program specifically agrees that it is not authorized to, and will not, directly, or indirectly (through a third party or otherwise) raise money outside its Territory.

3.3 **Conditions.** The accreditation and license granted under Section 3.1 are subject to any specific conditions set forth in a separate letter, addressed to the Program, of Conditional Accreditation, if any. If such conditions are set forth in a letter of Conditional Accreditation, this accreditation and license are conditioned on the timely fulfillment of such conditions by Program.

3.4 **Ownership of Special Olympics Marks.** SOI is the exclusive owner of all Special Olympics marks, including marks incorporating all or any portion of any Licensed Mark (all of the foregoing are referred to collectively as "Special Olympics Marks"). Program agrees not to take any action that would interfere with or dilute SOI's ownership of or rights to any Special Olympics Mark or with SOI's right to determine whether and how any Special Olympics Mark or other intellectual property owned by SOI is used by third parties. Program specifically agrees not to register, or attempt to register, ownership of any Special Olympics Mark, including the Special Olympics name (in any language) in the Program's Territory. Ownership and registration of any composite or other mark created or owned by Program that includes a Special Olympics Mark is hereby automatically assigned, together with all goodwill attached thereto, to SOI. Program grants SOI the right to execute on behalf of Program as Program's attorney-in-fact any legal instrument required, in SOI's judgment, to perfect those rights.

Key Terms:

- License to use SO name & operate SO Program in your Territory
- Agreement to comply with
 - Accreditation Requirements
 - General Rules
 - Branding Guidelines
 - Sanction Compliance
- No trademark registration

Program agrees that this Accreditation License Agreement shall, when signed on behalf of SOI, be a binding and enforceable contract between Program and SOI.

ACCEPTED AND AGREED: Program Name: SPECIAL OLYMPICS _____

Program Legal Name: _____
(as registered with the government)

Signature: _____
Chairperson, Board of Directors

Name: _____

Date: _____
(Day/Month/Year)

APPROVED AND AGREED: SPECIAL OLYMPICS, INC.

Signature: _____
Name: Brandon Fitzgerald
Title: Chief Legal Officer
Date: Effective on the date of the Accreditation Letter

11. Contact Information



- ▶ Has the Program provided updated contact information for its office, Board Chair, Executive/National Director, and Sports Director on the Program Profile Page? Please click [here](#) to update contact information.



12. Program Quality Standards

- ▶ Has the Program conducted a self-assessment and identified areas for improvement using the Program Quality Standards? Please attach the completed Program Quality Standards tool. Please click [here](#) to download the tool.
- ▶ Complete the assessment **AND** discuss with a designated regional staff member.

PROGRAM QUALITY STANDARDS SELF-ASSESSMENT TOOL

Program Quality Standards Self-Assessment Tool

Please note, PQS is now part of the mandatory Accreditation requirements. Programs applying for the full 2026 – 2027 Accreditation cycle will be required to complete the PQS self-assessment using the below self-assessment tools.

For more information regarding the PQS.



13. Safeguarding

- ▶ **Safeguarding Policy.** Has the Program adopted and implemented a safeguarding policy? If yes, please upload a copy.
- ▶ **Safeguarding Training.** Has the Program's staff and volunteers completed a safeguarding training module (e.g., Protective Behaviors or Operation Safeguard?)

Section 5.16 Safeguarding



5.16 (a)

Safeguarding of Athletes from Sexual Abuse, bullying, and other harmful, offensive, or unwanted contact

SOI has written and adopted policies concerning the protection of Special Olympics athletes and other Special Olympics stakeholders, such as volunteers and staff, from sexual abuse, bullying, and other harmful, unwanted, or offensive contact. All Special Olympics Programs are required to implement policies and procedures and reporting requirements consistent with the legal requirements of their jurisdiction and consistent with best practices, as a requirement of accreditation to ensure Special Olympics athletes, staff, volunteers, and stakeholders are protected during Special Olympics events and activities at all times.

5.16 (b)

Digital and Social Media

SOI recognizes that advances in technology and communications allow many new forms of social interaction and sharing data, recordings, photos, videos, and messages. Sending sexually explicit, threatening, bullying, or other messages, photos, videos, and/or chats in any form is not permitted and may lead to legal consequences for the sender and receiver and may result in permanent expulsion from the Special Olympics activities and organizations.

5.16 (c)

Sanctions

SOI is authorized to require the immediate suspension of any volunteer, staff member, athlete Unified Partner, or stakeholder who engages in any behavior described in Section 5.16.

Voluntary Questions



- ▶ **Board Training.** During the last 2 years, have the Board Chair and the majority of the board members undergone training relevant to the governance roles?
- ▶ **Medical Advisor.** Does the Program have a point of contact who can provide knowledgeable advice regarding medical issues faced by the intellectual disability community? If yes, please provide their name.

The above questions are voluntary, and your answer, or lack thereof, will not impact the approval of your application.

Document Checklist:

Get ahead of the game



- ☐ Current Bylaws With SO Mission & Board Rotation Provisions
- ☐ List of Board Members, including years of service for each Member
- ☐ 2 sets of Board Minutes: (1) From Meeting In 2024 And (1) from Meeting In 2025
- ☐ Current Athlete Registration Forms
- ☐ Current Letterhead & Business Cards
- ☐ 2024 Financial Statements
- ☐ 2024 AGR Form (990 for U.S. Programs)
- ☐ 2026 Budget
- ☐ 2026 Operational Plan
- ☐ Signed 2026-2027 Accreditation License Agreement
- ☐ Program Quality Standard Tool
- ☐ Safeguarding Policy

for Programs accredited through 2027

2026 MID CYCLE UPDATE

Special Olympics



Document Checklist:

Get ahead of the game



- ☐ 2024 Financial Statements
- ☐ 2024 AGR Form (990 for U.S. Programs)
- ☐ 2026 Budget
- ☐ 2026 Operational Plan

ONLINE ACCREDITATION SYSTEM

Special Olympics



Resource page/Login link



← ↻ https://resources.specialolympics.org/governance/accreditation A★ 🔍 | 📄 ☆ 📁 🌱 ...

SPECIAL OLYMPICS | **RESOURCES** CATEGORIES GENERAL PROTECTIVE BEHAVIORS 🔍 **DONATE** EN

What Accreditation Offers (PDF) 📄

When a Program satisfies the accreditation requirements, Special Olympics signs that Program's Accreditation License Agreement, which grants the Program the legal right to use the Special Olympics name, logo and other trademarks within its jurisdiction, to conduct Special Olympics sports and related activities, and to raise funds under the Special Olympics name.

In addition, Programs gain access to numerous benefits of accreditation, including shared strategy and vision, global leadership and resources, international competitions and summits, risk management guidance and support, global brand marketing, and access to financial resources through grants, partnerships, and fundraising initiatives.

Read about the value of Special Olympics accreditation for your organization and the global movement.

[Accessibility](#)

ACCREDITATION SYSTEM LOGIN


Accreditation System Login (website) 📄

All Programs use the online accreditation system for submission of applications and other materials.

Logging on



<http://services.specialolympics.org/Login>



[Login](#) [Reset Password](#) [Register](#)

Login

Email

Password

Remember me?
☐


[Login](#)

For the current Accreditation Guide and other accreditation materials, [click here](#).

Need access? Reach out to your Regional Organizational Development Representative

Applications Menu



 **Special Olympics**

Profile Applications

National Direct


Program - FICTIONAL PROGRAM

For the current Accreditation Guide and other accreditation materials, [click here](#).

Program	Cycle	Status	
FICTIONAL PROGRAM	2020-2021	InProgress	View
FICTIONAL PROGRAM	2019-2020	Canceled	View
FICTIONAL PROGRAM	2018-2019	InProgress	View
FICTIONAL PROGRAM	2017-2018	Approved	View
FICTIONAL PROGRAM	2015-2016	Approved	View
FICTIONAL PROGRAM	2013-2014	Approved	View

Posting Comments/Questions



 **Special Olympics**

Profile Applications **Application**

National Director ▾

Application for FICTIONAL PROGRAM: 2020-2021Application Status: In Progress
Mid-Cycle Status: In Progress

Program Status: Accredited to 12/31/2019, Application Status: In Progress

2020 2021

[View Profile](#) [Download Certificate](#) [Download Letter](#)**Messages****Add Message**You can also email cdavis@specialolympics.org[Choose File](#) No file chosen [Save](#) **National Director** on 11/1/2019 2:10:37 AM*This is where you should post comments or questions for SOI.*

Response



Welcome to your Special Olympics accreditation application. This application page is due 15 November 2019. Please complete all of the following questions, attaching documents and inserting notes where requested. Each question response is saved when answered, allowing you to leave and return if not completing the application in a single session. If you have questions or comments for SOI, please insert a note or contact your SOI regional Organizational Development representative. For the current Accreditation Guide, license agreement, forms, and other accreditation materials, [click here](#). Thank you!

#	Item	Response	Approve
1	Special Olympics Mission.		
1.1	[0] Do the Program's bylaws/governing documents include the SO Mission Statement? Please attach the document or note when it was previously submitted.	Yes ▾	Pending
	<div>Choose File No file chosen</div> <div>Save</div>		
2	Governing Board.		
2.1	[0] Does the Program have 7 or more members on the Board of Directors? Please attach a list of the Program's Board members, including the years of service for each member.	Pending ▾	Pending
2.2	[0] Does the Board include an expert in intellectual disabilities?		

Messages

Add Message

Choose File No file chosen

National Director on 10/25/2019 11:11

You can also email
cdavis@specialolympics.org

National Director on 10/25/2019 11:11

This is where you should post general questions you want to send to SOI.

Attaching a document



#	Item	Response	Approve
1	Special Olympics Mission.		
1.1	[0] Do the Program's bylaws/governing documents include the SO Mission Statement? Please attach the document or note when it was previously submitted.	Yes ▾	Pending
<div>Choose File No file chosen Save</div>			

e, license agreement, forms, and other accreditation materials

#	Item
	Special Olympics Mission.
[0]	Do the Program's bylaws/governing documents include the SO Mission Statement? Please attach the document or note when it was previously submitted.
	<div>Choose File Model Progr... Bylaws.docx Save</div>
	Governing Board.
[0]	Does the Program have 7 or more members on the Board of Directors? Please attach a list of the Program's Board members, including the years of service for each member.
[0]	Does the Board include an expert in intellectual disability? Please type his/her name.

Open

< > << Accreditation Materials... > Accreditation 2019 Search Accreditation 2019

Organize New folder

EEO Materials SO Inclusion Rep

This PC 3D Objects Desktop Documents Downloads

Name

- Board of Directors List Accreditation Template.xlsx
- Effect of Non-Accreditation.docx
- Founding Committee Application.pdf
- Information Bubbles for 2019-2020 Accreditation Application.docx
- Model Program Bylaws.docx
- US Program Letterhead Template.docx

File name: Model Program Bylaws.docx

All Files Open

Completed Question Example



2020 2021 [View Profile](#) [Download Certificate](#) [Download Letter](#)

Welcome to your Special Olympics accreditation application. This application page is due 15 November 2019. Please complete all of the following questions, attaching documents and inserting notes where requested. Each question response is saved when answered, allowing you to leave and return if not completing the application in a single session. If you have questions or comments for SOI, please insert a note or contact your SOI regional Organizational Development representative. For the current Accreditation Guide, license agreement, forms, and other accreditation materials, [click here](#). Thank you!

#	Item	Response	Approve
1	Special Olympics Mission. ⓘ		
1.1	[1] Do the Program's bylaws/governing documents include the SO Mission Statement? Please attach the document or note when it was previously submitted.	<div>Yes ▾</div>	Pending
<div><div> National Director on 10/26/2019 9:49:16 PM</div><div><div> Model Program Bylaws.docx</div><div><div>Choose File</div> No file chosen <div>Save</div></div></div></div>			
2	Governing Board. ⓘ		
2.1	[0] Does the Program have 7 or more members on the Board of Directors? Please attach a list of the Program's Board members, including the years of service for each member.	<div>Pending ▾</div>	Pending
2.2	[0] Does the Board include an expert in intellectual disabilities? Please type his/her name.	<div>Pending ▾</div>	Pending
2.3	[0] Does the Board include a sports expert? Please type his/her name.	<div>Pending ▾</div>	Pending

Messages

Add Message

Choose File

 No file chosen

Save

National Director on 10/25/2019 11:12:48 PM

You can also email cdavis@specialolympics.org

National Director on 10/25/2019 11:09:26 PM

This is where you should post general comments or questions you want to send to SOI.

Update Contact Information



11	Contact Information.			
11.1	[0]	Has the Program provided updated contact information for its office, Board Chair, Executive/National Director, and Sports Director on the Program Profile Page? Please click here to update contact information.	Yes ▾	Pending

Special Olympics

Profile Applications

National Director ▾

Profile

Details

Program Name*

FICTIONAL PROGRAM

Program Legal Name (as registered with government).*

Special Olympics Fictional

Phone Number

123-456-6789

Fax Number

987-654-4231

Website Address

www.specialolympics.org

Save

Address

Special Olympics FICTIONAL PROGRAM

Address Line 1*

1133 19th St NW

Address Line 2

City *

Washington

State/Province

a

Country *

Bangladesh ▾

Postal/Zip Code

20036

Save

Contacts

First Name	Last Name	Type	Is Primary	Receives Notifications	
National	Director	ExecutiveDirector	<input type="radio"/>	<input checked="" type="checkbox"/>	Edit
Sports	Director	SportsDirector	<input type="radio"/>	<input checked="" type="checkbox"/>	Edit
Board	Chair	BoardChair	<input type="radio"/>	<input checked="" type="checkbox"/>	Edit

If the Board Chair, Executive/National Director or the Sports Director is already listed above, please edit his/her contact above and set the contact type. If not listed above, click on the buttons below to add contacts.

Add Contact

Questions?

Special Olympics

