

**NCAA Football**  
**Attendance Audit**  
*Intercollegiate Athletics*



*February 2016*

**The University of Texas at Austin**  
**Office of Internal Audits**  
**UTA 2.302**  
**(512) 471-7117**

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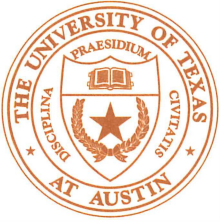
**The University of Texas at Austin  
Office of Internal Audits**

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This report has been distributed to Internal Audit Committee members, the Legislative Budget Board, the State Auditor’s Office, the Sunset Advisory Commission, the Governor’s Office of Budget and Planning, and The University of Texas System Audit Office for distribution to the Audit, Compliance, and Management Review Committee of the Board of Regents.

**NCAA Football Attendance Audit  
Project Number: 16.003**



**OFFICE OF INTERNAL AUDITS**  
THE UNIVERSITY OF TEXAS AT AUSTIN

1616 Guadalupe Street, Suite 2.302 • Austin, Texas 78701 • (512) 471-7117 • FAX (512) 471-8099

February 3, 2016

President Gregory L. Fenves  
The University of Texas at Austin  
Office of the President  
P.O. Box T  
Austin, Texas 78713

Dear President Fenves,

We have completed our audit of the NCAA Home Football Attendance for the 2015 season.

Based on our review, we conclude that The University of Texas at Austin is in compliance with regulations that require an institution to average at least 15,000 in actual or paid attendance for all home games.

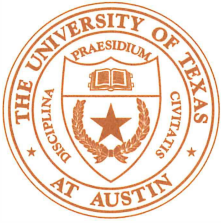
We appreciated the cooperation and assistance of the Athletics Ticket Office staff throughout the audit and hope that the information presented herein is beneficial.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael Vandervort".

Michael Vandervort, CPA  
Director

cc: Internal Audit Committee Members  
Ms. Nancy Brazzil, Deputy to the President  
Mr. Michael Perrin, J.D., Athletics Director, Intercollegiate Athletics  
Ms. Christine Plonsky, Athletics Director and Executive Sr. Associate AD M-W Ext. Services, Intercollegiate Athletics  
Mr. Jeff Treichel, Associate Director, Office of Internal Audits




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## MEMORANDUM

To: Mr. Michael Perrin, J.D.  
Athletics Director, Intercollegiate Athletics

Ms. Christine Plonsky  
Athletics Director and Executive Sr. Associate AD M-W Ext. Services,  
Intercollegiate Athletics

From: Mr. Michael Vandervort, CPA   
Director

Subject: Completion of 2015 NCAA Football Attendance Audit (#16.003)

Date: February 3, 2016

We have completed our audit of The University of Texas at Austin's (UT Austin) compliance with the National Collegiate Athletic Association (NCAA) Bylaws regarding Division I football attendance. The regulations require that an institution average at least 15,000 in actual or paid attendance for all home games in order to qualify for Division I status. Based on our review of scanned ticket information from home stadium entry gates, we have concluded that UT Austin is in compliance with the regulations.

### NCAA BYLAWS

Section 20.9.9.3 of the NCAA Division I Bylaws require, "once every two years on a rolling basis, the institution shall average at least 15,000 in actual or paid attendance for all home football games."

A subsection of that bylaw requires an annual certified audit to verify the football attendance.

Our audit was based on actual attendance. The NCAA Division I Bylaws state the following:

#### **20.9.9.3.1.1 Actual Attendance.**

*For purposes of computing actual attendance figures, an individual may be counted if any one of the following conditions applies:*

- (a) Attendees are issued tickets that are collected on admission to the game and retained;*
- (b) Attendees enter through and are counted by a turnstile that is monitored by a representative of the department of athletics who verifies in writing the accuracy of the count on a per-game basis; or*
- (c) Attendees enter through a gate at which a representative of the department of athletics counts them individually with a manual counter, and the representative provides a written statement verifying the accuracy of the count on a per-game basis.*

## **RESULTS**

We obtained a list of all of the scanned tickets for each home football game. The number of tickets scanned at each game demonstrated that the actual attendance for each game exceeded the required 15,000.

We conclude that UT Austin is in compliance with the NCAA regulations regarding football attendance.

We appreciate the cooperation and assistance of the Ticket Office staff during this audit. If you have any questions, please call me at 512-471-0545 or send me an email at [mike.vandervort@austintexas.edu](mailto:mike.vandervort@austintexas.edu).

MV: kn

cc: Mr. Mark Harrison, Assistant Athletics Director for Ticket Operations,  
Intercollegiate Athletics  
Ms. Nancy Brazzil, Deputy to the President  
Mr. Jeff Treichel, Associate Director, Office of Internal Audits