2014 NCAA Football Attendance
Internal Audit Report

Project # 2015-55F

January 12, 2015

Reviewed by: [Signature]
Dr. Ricardo Romo
President
Objective

Determine if UTSA complies with the football bowl subdivision attendance requirements of the NCAA Division I Bylaw 20.9.9.3.

Background

UTSA must undertake an annual certified audit verifying its football attendance. The NCAA Division I Bylaw states the following:

20.9.9.3 Football-Attendance Requirements.
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.

The NCAA allows the institution to use either the “Paid Attendance” method or the “Actual Attendance” method. UTSA has chosen the “Actual Attendance Method”.

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.

Scope

We reviewed data in regard to football attendance for UTSA home football games that covered the Fall 2014 season. Specifically, we obtained ticket attendance reports from the Alamodome for all UTSA home football games in 2014. Additionally, we interviewed UTSA’s Assistant Athletic Director Ticket Manager to ensure that internal controls and procedures from the previous year had remained the same.
Conclusion

Based on our review, we were able to determine that average home attendance for the 2014 Football season was 17,358. Therefore, we conclude UTSA complies with NCAA Division I Bylaw 20.9.9.3 averaging at least 15,000 in actual attendance for all home football games. The Athletics department shall provide the audited football attendance figures to the NCAA national office by February 15. The NCAA national office staff shall verify compliance with all the football bowl subdivision attendance requirements.

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This engagement was conducted in accordance with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.