NCAA Compliance Internal Audit Report

Project # 2014-20

May 16, 2014

Reviewed by: Dr. Ricardo Romo
President
Objective and Scope:
Determine if the University of Texas at San Antonio (UTSA) Athletics Department is in compliance with the National Collegiate Athletic Association (NCAA) regulations regarding:
* Governance and Organization
* Recruiting - Off Campus
* Recruiting - On Campus
* Camps and Clinics
* Extra Benefits - Student Athlete Vehicles
* Extra Benefits - Representatives of the University's Athletic Interests

Conclusion:
In our opinion, UTSA Athletics complies with NCAA requirements for Governance and Organization, Recruiting-Off Campus, Recruiting-On Campus, Camps and Clinics, Extra Benefits-Student Athlete Vehicles and Extra Benefits-Representatives of the University’s Athletic Interests.

We did identify an opportunity to further strengthen the University process for ensuring compliance with NCAA requirements regarding student athlete vehicles.

Recommendations:
* Develop a process for monitoring and updating the completeness and accuracy of information provided by student athletes regarding the use of vehicles on campus during the academic year.
Background

The NCAA Bylaw (22.2.1.2 (e)) requires every Division I institution to have its athletic rules-compliance program evaluated at least every four years by an authority outside of the athletics department. A university's compliance area can be divided into several sections. Over a four year period, internal audit will review all compliance areas in order to fulfill the requirement of NCAA Bylaw 22.2.1.2 (e). (See appendix A for the entire four-year audit schedule).

Besides meeting the NCAA audit requirement, the purposes of this compliance audit is to:

- Advise institutional decision makers whether the compliance program is functioning properly;
- Identify policies and procedures that may leave an institution vulnerable to possible inadvertent violations;
- Assist institutional decision-makers in recommending corrective measures to enhance compliance efforts;
- Reiterate the institution's commitment to institutional control through proactive measures; and
- Enhance administrative accountability by providing external oversight.

Three sections are considered to have the highest risk based on NCAA guidelines:

- Student-Athlete Eligibility (Reviewed in the 2009/2012 NCAA Compliance Audit)
- Financial Aid (Reviewed in the 2010 NCAA Compliance Audit)
- Recruiting (Reviewed in the 2011 NCAA Compliance Audit)

Included in this year's review from the high risk areas listed above is Off-Campus Recruiting and On-Campus Recruiting. Additionally we reviewed Governance and Organization, Camps and Clinics, Extra Benefits - Student Athlete Vehicles and Extra Benefits - Representatives of the University's Athletic Interests.
# AUDIT RESULTS

**Audit Objective: Determine if UTSA Athletics is in compliance with NCAA requirements regarding Governance and Organization.**

<table>
<thead>
<tr>
<th>Governance and Organization</th>
<th>UTSA Athletics complies with NCAA requirements regarding Governance and Organization. Additionally, governance procedures exist within and outside the Athletics Department. There are educational and training programs provided to the Athletics staff who have responsibilities in NCAA compliance areas. The Assistant Athletics Director for Compliance has a direct reporting line to the Deputy Athletics Director for Administration, while being assisted by two Athletics Compliance Coordinators. Additionally, the Assistant Athletics Director for Compliance has a dotted line reporting relationship to the Associate Vice President/Director of Athletics and to the Vice President for Student Affairs.</th>
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</table>

**Faculty Athletic Representative** The History Department Chair is the current Faculty Athletics Representative (FAR) and is not a member of the Athletics Department Staff. Also, the FAR chairs the Athletics Council and meets monthly with the Athletics Compliance Staff. Furthermore, the FAR meets monthly with the Vice President of Student Affairs and meets with the President on an as needed basis.

**Audit Objective: Determine if UTSA Athletics is in compliance with NCAA requirements regarding Recruiting - Off Campus.**

<table>
<thead>
<tr>
<th>Off-campus Recruiting</th>
<th>Procedures exist to ensure UTSA complies with NCAA off-campus recruiting bylaws. The Athletics Department uses Athletics Compliance Software (ACS) to help staff manage and monitor recruiting activity. ACS is used by the Athletics Compliance Office staff and coaches for many other activities. For example, it is used to manage team rosters, track most sports recruiting phone calls, manage complimentary admissions, evaluate Prospective Student Athletes (PSAs) and monitor countable related activity. Additionally, all Athletics Department staff who are authorized to</th>
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</table>
Audit Objective: Determine if UTSA Athletics is in compliance with NCAA requirements regarding Recruiting - On Campus

**On-Campus Recruiting**

UTSA Athletics complies with NCAA requirements regarding on-campus recruiting. On-campus recruiting also utilizes ACS for managing and monitoring most on-campus activities.

UTSA was within NCAA limits for on-campus official visits. For the sample of Prospective Student Athletes (PSAs) tested, official visits took place during the proper period, the PSA’s were registered with the NCAA Eligibility Center and visits lasted no more than 48 hours. The lodging, meals and entertainment provided to PSA’s complied with NCAA standards.

Audit Objective: Determine if UTSA Athletics is in compliance with NCAA requirements regarding Camps and Clinics.

**Camps and Clinics**

UTSA hosts camps for Men’s Basketball, Women’s Basketball, Football, Baseball, Soccer, Softball, Tennis and Volleyball. Written procedures are in place to ensure UTSA complies with NCAA Camps and Clinics bylaws.

According to NCAA Bylaws, student athletes may be employed at institutional camps if they are paid similarly to non-student athletes with similar responsibilities. Based upon our limited sample testing, the camps and clinics complied with NCAA Bylaws regarding the employment of student athletes.

Audit Objective: Determine if UTSA Athletics is in compliance with NCAA requirements regarding Extra Benefits-Student Athlete Vehicles.

**Student Athlete Vehicles**

Student athletes are asked to fill out forms in ACS in order to assist the Athletics Compliance Office in monitoring student athlete vehicle activity. In a limited comparison between the UTSA Parking Division records and the information contained in ACS, it
was determined that incomplete/inaccurate information was maintained in ACS. Four student athletes had a campus parking permit for a vehicle; however, the vehicle information had not been reported in ACS. Student athletes are to update their records if they buy and/or change vehicles during the school year. Therefore, improvements could be made regarding the monitoring process for student athlete vehicles.

**Recommendation:**
Develop a process for monitoring and updating the completeness and accuracy of information provided by student athletes regarding the use of vehicles on campus during the academic year.

**Management’s Response:**
The Athletics Compliance Office will contact the UTSA Parking Division to see if there is a way to compare the vehicle information provided by the student athletes with the information received by the Parking Division.

**Responsible Person:**
Assistant Athletics Director for Compliance

**Implementation Date:**
November 30, 2014

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**Audit Objective:** Determine if UTSA Athletics is in compliance with NCAA requirements regarding Representatives of the University’s Athletic Interest.

**Representatives of the University’s Athletics’ Interests**

Athletics distributes a brochure titled “A Guide to NCAA Rules for Alumni, Boosters, Friends & Fans” annually to Roadrunner Athletics Fund members and season ticketholders through the mail. Additionally, the Athletics’ website has information to further educate individuals or groups who would be considered “Representatives of Athletics Interests”.
CONCLUSION

In our opinion, UTSA Athletics complies with NCAA requirements for Governance and Organization, Off-Campus Recruiting, On-Campus Recruiting, Camps and Clinics, Student Athlete Vehicles and Representatives of the University’s Athletics Interests.

However, we did identify an opportunity to further strengthen the University process for ensuring compliance with monitoring and updating information regarding student athlete vehicles.

J. Richard Dawson
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Jaime Fernandez
Audit Team Lead

Rene Burnell
Audit Team Member

This engagement was conducted in accordance with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.
Appendix A – See chart below for the 21 possible areas of review from the ACUA NCAA Audit Guide.

<table>
<thead>
<tr>
<th>Area of Review</th>
<th>FY14</th>
<th>FY15</th>
<th>FY16</th>
<th>FY17</th>
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</thead>
<tbody>
<tr>
<td>1. Governance and Organization</td>
<td>X</td>
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<td>2. Initial-Eligibility Certification</td>
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<td>3. Continuing-Eligibility Certification</td>
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<td>4. Transfer-Eligibility Certification</td>
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<td>5. Academic Performance Program</td>
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<td>6. Financial Aid Administration</td>
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<td>7. Recruiting – Off Campus</td>
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<td>8. Recruiting – On Campus</td>
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<td>9. Camps and Clinics</td>
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<td>10. Investigations and Self-Reporting of Rules Violations</td>
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<td>11. Rules Education</td>
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<td>12. Extra Benefits – Athletic Apparel and Equipment</td>
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<td>13. Extra Benefits – Complimentary Admissions</td>
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<td>14. Extra Benefits – Student Athlete Vehicles</td>
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<td>15. Extra Benefits – Team Travel</td>
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<td>16. Extra Benefits – Representatives of the University’s Athletic Interests</td>
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<td>17. Playing and Practice Seasons</td>
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<td>18. Student – Athlete Employment</td>
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<td>19. Amateurism</td>
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<td>20. Commitment of Personnel</td>
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