2013 NCAA Football Attendance
Internal Audit Report

Project # 2014-55A

January 21, 2014

Reviewed by:  
Dr. Ricardo Romo  
President
Background
In meeting the football-attendance requirements of the football bowl subdivision as outlined below, the institution must undertake an annual certified audit verifying its football attendance.

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 has determined the annual audit can be performed by the institution's internal auditors. In counting attendance, the NCAA has allowed 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 (or electronic scanner), and the representative provides a written statement verifying the accuracy of the count on a per-game basis.

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.

Objective
Determine if UTSA complies with the football-attendance requirements of NCAA Bylaw subsection 20.9.9.3 which states, “Once every two years on a rolling basis, the institution shall average at least 15,000 in actual or paid attendance for all home games.”

Scope
We interviewed UTSA's Assistant Athletic Director Ticket Operations to ensure that the internal controls and procedures from the previous year had remained the same. Additionally, we obtained ticket attendance reports, which were provided to UTSA from the Alamodome for all UTSA home football games in 2013.
Conclusion
Based on our review, we were able to determine that the average home attendance for 2013 was 19,664. Therefore, we conclude UTSA complies with NCAA Bylaw 20.9.9.3 regarding home football attendance.

J. Richard Dawson
Executive Director, Audit, Compliance and Risk Services

Paul Tyler
Director, Auditing and Consulting Services

Jaime Fernandez
Auditor II

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