

NCAA Football Attendance Certification

Intercollegiate Athletics



February 2017

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

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**NCAA Football Attendance Certification
Project Number: 17.016**



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 1, 2017

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 Football Attendance Certification for the 2016 season.

Based on our review of scanned ticket information from home stadium entry gates, we have concluded that The University of Texas at Austin is in compliance with bylaws requiring an institution to average at least 15,000 in actual or paid attendance for all home football games.

We appreciate 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 W. Vandervort".

Michael W. Vandervort, CPA
Chief Audit Executive

cc: Institutional Audit Committee Members
Mr. Carlos Martinez, Chief of Staff, Office of the President
Mr. Mike Perrin, Athletic Director, Intercollegiate Athletics
Ms. Christine Plonsky, Athletic Director and Executive Sr. Associate AD M-W Ext.
Services, Intercollegiate Athletics
Ms. Lori Hammond, Associate Athletics Director, Risk Management and Compliance
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Ms. Patricia Ohlendorf, Vice President for Legal Affairs
Mr. Jeff Treichel, Associate Director, Office of Internal Audits



OFFICE OF INTERNAL AUDITS
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MEMORANDUM

To: Mr. Mike Perrin
Athletic Director, Intercollegiate Athletics

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

From: Mr. Michael Vandervort, CPA *me Vandervort*
Chief Audit Executive

Subject: Completion of Audit: NCAA Football Attendance Certification, #17.016

Date: January 31, 2017

We have completed our audit of The University of Texas at Austin's (UT Austin) compliance with National Collegiate Athletic Association (NCAA) bylaws regarding Division I football attendance. The bylaw requires 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 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 bylaw 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@austin.utexas.edu.

MV: jb

cc: Mr. Carlos Martinez, Chief of Staff, Office of the President
Ms. Patricia Ohlendorf, Vice President for Legal Affairs
Mr. Jeff Treichel, Associate Director, Office of Internal Audits