



NCAA Compliance Internal Audit Report
Project # 2019-20
September 4, 2019

Reviewed by:

A handwritten signature in blue ink, appearing to read "Taylor Eighmy".

Taylor Eighmy, Ph.D.
President

Executive Summary
NCAA Compliance Internal Audit Report
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Objective:

Determine if UTSA Athletics has appropriate controls in place to ensure continuous compliance with NCAA eligibility.

Conclusion:

In our opinion, UTSA has internal controls in place for monitoring and ensuring student athlete eligibility. We did identify opportunities for improvement to strengthen controls to ensure continued eligibility of athletes throughout their tenure at UTSA.

Observations:

- Lack of evidence of Coach or Faculty Athletics Representative's certification of eligibility prior to completion. (Medium)
- Potential for non-athletic advisors to over-ride student athlete holds to perform unauthorized modifications to class schedules resulting in ineligibility. (Medium)
- Lack of evidence of Presidential or designee approval of eligibility certification procedures. (Medium)

A Priority Finding is defined as *"an issue identified by an internal audit that, if not addressed timely, could directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole."* Non-Priority Findings are ranked as High, Medium, or Low, with the level of significance based on an assessment of applicable Qualitative, Operational Control, and Quantitative risk factors and the probability of a negative outcome occurring if the risk is not adequately mitigated. This audit resulted in three Medium-level findings, but no Priority Findings.

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Background

UTSA is a Division I member of the National Collegiate Athletic Association (NCAA) and Conference USA. As member of the NCAA, the institution, coaches and the student athlete must abide by various rules set by the NCAA administration office and provided in the NCAA manual. NCAA Bylaws 12 and 14 detail requirements regarding amateurism and institutional responsibility for student athlete academic eligibility.

The NCAA has specific standards that incoming students must meet prior to practicing, competing and receiving institutionally administered financial aid. Additionally after a student athlete has completed his/her initial year in residence or used a season of competition, the student-athlete must meet the university's general requirement of "progress toward degree" as interpreted by the institution and several additional requirements as detailed in NCAA legislation. These include the necessity to: (i) complete a certain number of semester or quarter hours since the last season of competition and the previous semester or quarter; and (ii) declare a major and maintain a certain GPA.

The NCAA Committee on Institutional Performance has recommended the practice of rules compliance reviews. Therefore, The Office of Auditing and Consulting Services has implemented a standard practice of conducting reviews for the high risk compliance areas of recruiting, financial aid, and eligibility on a rotational basis. This year, Auditing and Consulting Services evaluated the eligibility controls in place for ensuring continuous compliance with NCAA Eligibility Bylaws.

Audit Details

Determine if UTSA Athletics has appropriate controls in place to ensure continuous compliance with NCAA eligibility requirements.

Certification of Eligibility Prior to Competition

An institution shall not permit a student-athlete to represent the university in athletics competition unless the student-athlete meets all applicable eligibility requirements established by the NCAA, the member institution's conference, and the institution.

As stated by NCAA Manual (Bylaw 14.4.3.3.2), "A student-athlete's eligibility under this provision shall be certified by the first date of competition or contest of each regular term of an academic year beginning with that student second or later academic year (third semester or fourth quarter) of full time enrollment. The certification shall be based on the student-athlete's academic record in existence at the beginning of the applicable term."

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Observation:	Compliance Assistant (CA) Eligibility Checklists which are prepared every semester for every sport lacked evidence of Coach or Faculty Athletics Representative's review for at least one semester within academic year 2019 in 5 of 17 (29%) intercollegiate sports.
Risk Level:	Not having Compliance Assistance Eligibility Checklists reviewed by pertinent coaching and administrative staff is a MEDIUM risk because it could increase the probability of ineligible student athletes competing.
Management's Response:	Action plan to be submitted at later date.
Responsible Person:	Colin Howlett, Associate AD/ Academic Services
Implementation Date:	To be determined

Continued Eligibility

The NCAA is committed to an intercollegiate athletics model which recognizes and supports the importance of the academic mission of its member schools. Therefore eligibility rules have been put in place to enhance the success of the Division I Academic Performance Program.

According to NCAA Bylaw 14.01.2, in order "to be eligible to represent an institution in intercollegiate athletics competition, a student athlete shall be enrolled in at least a minimum full-time program of studies, be in good academic standing and maintain progress toward a baccalaureate or equivalent degree." Additionally under NCAA Bylaw 14.2.2, "to be eligible for competition, a student athlete shall be enrolled in at least a minimum full-time program of studies leading to a baccalaureate or equivalent degree, which shall not be less than 12 semester or quarter hours."

Observation:	Besides the Athletics Advisors, anyone who knows the override code can override the student athlete holds in BANNER and could potentially drop classes for student athletes. If someone other than an Athletic Advisor dropped a student athlete's classes, there is no add/drop report to flag the athlete for review and ensuring the athlete's continued eligibility.
Risk Level:	The possibility of having someone knowing the BANNER override code to drop a student athlete below the full time requirements while competing is a MEDIUM risk, because such

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	an event could bring local adverse media exposure and negative consequences from the NCAA.
Management's Response:	The Registrar's Office will have the Registered Athletes report run every day. That report will be automatically sent to the Associate AD for Compliance, the Associate AD for Academics and the Assistant Director in the Registrar's Office that oversees Athletics Certification. Every day the report will be reviewed to ensure that all athletes are enrolled full time or meet an exception to that requirement
Responsible Person:	Colin Howlett, Assoc. AD Academic Services
Implementation Date:	August 26, 2019

Eligibility Certification Procedures

Under NCAA Bylaw 12.10.1, the president or chancellor is responsible for approving the procedures for certifying the eligibility of an institution's student-athletes under NCAA legislation. The president or chancellor may designate an individual on the institution's staff to administer proper certification of eligibility.

In addition to compliance with NCAA bylaws, the establishment of approved policies and procedures ensures more consistency in regards to eligibility decisions while reducing legal risk.

Observation:	There is no evidence that eligibility certification procedures have been approved by the President or a designated individual as required by NCAA bylaws.
Risk Level:	Lack of proof that senior management or designee approved Eligibility Certification Procedures is deemed MEDIUM risk due to increased probability increased scrutiny of institutional control by the NCAA.
Management's Response:	Collectively, Athletic Compliance and Athletic Certification will create detailed Eligibility Certification Procedures and submit them to the President or Designee for review and approval.
Responsible Person:	Neema Connor, Assistant Director Registrar
Implementation Date:	August 30, 2019

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CONCLUSION

UTSA has internal controls in place for student athlete eligibility; however, improvements could be made in regard to providing evidence of review for continuing eligibility and establishment of more eligibility procedures.



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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 and with Government Auditing Standards.