

Internal Audit Report

NCAA Eligibility Compliance Audit

July 2020

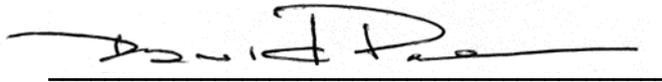
Distribution – NCAA Eligibility Compliance Audit

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cc: Jim Baker *Director of Athletics, UTA*
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Auditor in Charge:
Jason Dooley *Senior Auditor II, UTA*

Executive Summary & Background – NCAA Eligibility Compliance Audit

Executive Summary:

The Office of Internal Audit completed the National Collegiate Athletic Association (NCAA) Eligibility Compliance audit. Our review disclosed that Intercollegiate Athletics (Athletics) has proper controls in place to monitor compliance regarding student-athletes eligibility determination and monitoring. Based on audit procedures performed, Athletics complied with the rules and regulations of NCAA Bylaws 12 and 14.

There were no reportable findings noted in this engagement.

Background Information:

The University of Texas at Arlington is a Division I member of the NCAA. Under legislation enacted by NCAA Article 2.8.1: "Each institution shall comply with all applicable rules and regulations of the Association in the conduct of its intercollegiate athletics programs. It shall monitor its programs to assure compliance and to identify and report to the Association instances in which compliance has not been achieved." The operating bylaws consist of legislation, adopted by the membership, to promote the principles enunciated in the constitution and to achieve NCAA purposes. NCAA Bylaws 12 and 14, which comprises the eligibility requirement legislation, was the basis of this audit.

The Office of the Registrar and Athletics each maintain specific roles in the eligibility process. These departments work closely together to help ensure eligibility certifications comply with NCAA Bylaws 12 and 14. The Office of the Registrar maintains the enrollment status for all incoming, continuing, transfer student-athletes, student and graduate assistant coaches, student managers, and practice players. Athletics is responsible for student-athletes eligibility verification and the daily monitoring of student-athletes full-time enrollment status.

We appreciate the courtesy and cooperation received from Athletics and the Office of the Registrar throughout this audit.

Audit Objective & Scope – NCAA Eligibility Compliance Audit

Audit Objective:

Our audit objective was to determine whether Athletics' eligibility processes and procedures complied with NCAA Bylaws 12 and 14 regarding:

- General Eligibility Certification
- Initial Eligibility Certification
- Continuing and Transfer Eligibility Certification

Audit Scope:

The scope of our audit included interviews, questionnaires, review of documents, system reports, and supporting transactions that occurred during the academic year 2019-2020 for Men's Basketball, Women's Basketball, and Women's Track and Field. The following regulations and policies were the basis for testing:

- Association of College and University Auditors 2019-2020 NCAA Division I Compliance Audit Guide
- NCAA 2019-20 Division I Manual, Bylaws
 - Article 12, Amateurism and Athletics Eligibility
 - Article 14, Eligibility: Academic and General Requirements
- Department of Intercollegiate Athletics, Policy and Procedure Manual

Work Performed – NCAA Eligibility Compliance Audit

Audit results were generated by:

- identifying all responsible parties in the eligibility process and all educational efforts surrounding NCAA Bylaws 12 and 14;
- confirming that written policies and procedures complied with NCAA Bylaws 12 and 14;
- testing samples of student-athletes for compliance with NCAA Bylaws 12 and 14 regarding general eligibility requirements;
- testing a sample of freshman student-athletes' NCAA initial eligibility reports to ensure the certification determination matched the team's eligibility reports;
- testing a sample of second, third, and fourth-year student-athletes to confirm they met the credit-hour, percentage of degree, and minimum grade-point average requirements to be eligible for competition; and
- testing a sample of transfer student-athletes to confirm they were released by their previous institution and met the one-year residency requirement or qualified for an appropriate exception.